

CHAPTER-V INTERNAL CONTROL SYSTEM IN GOVERNMENT DEPARTMENT

HEALTH DEPARTMENT

5.1 Internal Control System in Health Department

Highlights

Internal control system is an integrated process by which an organisation governs its activities so as to give reasonable assurance for achieving the objectives of organisation. It consists of methods and policies designed to protect resources against loss due to waste, abuse and mismanagement. The Health Department was established with the primary objective of providing health care facilities. Evaluation of the internal control system in the department disclosed that controls in budgetary and operational areas were not effective to ensure compliance with established procedures/practices and thus prevent deviations. This was compounded by the deficiency of internal audit. Salient points of the audit observation are given below:

Budget estimates were not prepared on the basis of actual requirement which resulted into saving of Rs 1072.82 crore and lapse of Rs 497.16 crore during 2001-06.

(Paragraph 5.1.5)

690 Drawing and Disbursing officers did not submit DC bills of Rs 136.43 crore during the year 2003-06 to AG (A&E). Only Rs 1.24 crore were utilised on purchase of medicines and equipments against available funds of Rs 10.06 crore provided under PMGY.

(Paragraph 5.1.5.6 & 5.1.5.7)

The expenditure of Rs 2.21 crore incurred on National Malaria Eradication Programme (NMEP) and control of Kalazar proved unfruitful due to non-spraying of DDT within prescribed time.

(Paragraph 5.1.7.4)

Internal audit observations containing monetary value of Rs 48.97 crore were noticed during 2001-06. Of this Rs 4.41 crore relates to defalcation, misappropriation and recovery. Paras involving Rs 0.04 crore only were settled during 2001-06.

(Paragraph 5.1.10)

The Department failed to properly monitor the execution of various schemes.

(Paragraph 5.1.12)

5.1.1 Introduction

Internal control system envisages achieving economical, efficient and effective working consistent with the organisation's mandate by adherence to laws regulations and management directives so as to prevent loss, wasteful expenditure and other irregularities. The primary objective of the Health Department is to provide health care facilities and manage these on sound

lines for the welfare of the people and to render guidance and assistance for the development of health facilities in the State.

5.1.2 *Organisational set up*

The Department is headed by Commissioner-cum-Secretary at the apex level and is assisted by one Director-in-Chief, two Directors, one State Drug Controller alongwith four Additional Directors, three Joint Directors, three Deputy Directors and a Financial Advisor at the Directorate level. The Directorate is further assisted by one Additional Director-cum-Senior Officer for Tuberculosis, Malaria and Leprosy, one Additional Director for Filariasis, Kala-azar and Nutrition and seven Regional Deputy Directors. At district level, they are assisted by Civil Surgeon-cum-Chief Medical Officers (CS-cum-CMO)¹ and Medical Officers (MO) at Primary Health Centres² (PHCs), Additional Primary Health Centres (APHC) and Referral Hospitals (RH)³.

5.1.3 *Audit objectives*

The audit objectives were to examine whether:

- the adequate budgetary, financial and operational controls for efficient and effective operations and accurate financial reporting were in place and functioning.
- the compliance with codal provisions and departmental instructions was achieved; and
- the internal audit was in place and effective.

5.1.4 *Audit coverage and methodology*

The review on adequacy and effectiveness of internal control mechanism in the department for the period 2003-2006 was conducted through test-check of records of Secretariat, Directorate and CS-cum-CMO in eight districts⁴. Important points noticed in regular audit have also been included at appropriate places. Various aspects/findings of the review were discussed with the Secretary, Health Department in the meeting held in May/September 2006.

5.1.5 *Budgetary and expenditure controls*

Budget provision vis-à-vis expenditure of department for the period 2001-06 was not provided by the department though called for. However, the budget provision and expenditure there against for the period 2001-06 on the basis of Appropriation Account is shown in table

¹ CS-cum-CMOs : 37

² MOs- IC at PHCs and APHCs : 397

³ MOs at RH : 101

⁴ East Champaran, Gaya, Nawada, Sasaram, Samastipur, Katihar, Muzaffarpur, Saran

(Rupees in crore)

Year	Orginal grant	Supplemen- tary grant	Total grant	Expenditure	Saving	Surrender	Lapsed
2001-02	533.81	42.47	576.28	367.64	208.64 (36)	118.03	90.61
2002-03	558.88	39.94	598.82	412.83	185.99 (31)	61.25	124.74
2003-04	563.82	13.12	576.94	389.51	187.43 (32)	124.04	63.39
2004-05	550.44	117.25	667.69	523.06	144.63 (22)	95.38	49.25
2005-06 Provisional	912.08	328.95	1241.03	894.90	346.13 (28)	176.96	169.17
Total	3119.03	541.73	3660.76	2587.94	1072.82 (29)	575.66	497.16

(Note: Figures in brackets indicate per cent.)

It may be seen from the table that:

- There was saving of Rs 1072.82 crore (29 per cent) against total budget provision of Rs 3660.76 crore mainly due to unrealistic budget estimates;
- Despite provision of Bihar Budget Manual to surrender the unspent balance latest by 25th March every year, Rs 497.16 crore could not be surrendered, thereby depriving re-allocation/re-appropriation of these funds. This indicated poor funds management and faulty preparation of budget estimates which resulted in huge savings;
- The GOI provided (September 2001) grant-in-aid of Rs two crore to State Government for development of Oncology wing in IGIMS, Patna. As the funds were not drawn during 2001-04, the GOI revalidated the sanction order subject to condition that funds should be utilized up to March 2005 otherwise it should be refunded. Department drew (March 2005) the above amount and sent it to IGIMS in April 2005 resultantly, the funds could not be utilised nor it was refunded. Further, non utilization of the funds defeated the purpose for which it was provided.

The department accepted the points and stated that instructions had been issued to IGIMS to utilise the amount immediately.

5.1.5.1 Submission of Budget Estimates

Bihar Budget Manual and standing instructions for the Drawing and Disbursing Officers (DDOs) provide that revised estimates for the current year and budget estimates for the next year should be sent to the Department by 1 July which in turn sends it to the Finance Department by 1 October every year.

Delay in submission of budget estimates by DDOs.

There was delay in submission of estimates on part of DDOs upto 90 days and by Health Department to Finance Department upto 60 days during 2001-06. This shows that the controls prescribed for submission of BEs was not followed by the department.

The department intimated (October 2006) that instruction had been issued (September 2006) to all Drawing and Disbursing officers (DDOs) to overcome the deficiencies in budgetary and expenditure control.

5.1.5.2 Expenditure controls

Budget and expenditure control register not maintained.

The budget control register helps the Department in preparation and formulation of budget on actuals and the expenditure control register serves as an important tool for prudent expenditure management apart from anticipating savings at the close of financial year. The budget control registers and expenditure control registers were not maintained by the department. Non-compilation of expenditure statements of 690 DDOs by the Department indicates poor expenditure control.

5.1.5.3 Rush of expenditure

Percentage of expenditure during March was extremely high

The Budget Manual and Treasury Code requires the controlling officer to avoid rush of expenditure in March by keeping a close watch on month wise progressive expenditure of department and DDOs. 23.91 to 61.56 per cent funds were spent in March alone during 2003-06 as can be seen from the table below:

(Rupees in crore)

Financial year	Total Expenditure	Expenditure during the month of March	Percentage of expenditure in March
2003-04	389.51	93.15	23.91
2004-05	523.06	295.51	56.50
2005-06	894.90	551.01	61.56

The reasons for rush of expenditure as analysed in audit, was delay in sanction of schemes and release of funds at the end of the financial year which indicated the prescribed controls to avoid rush of expenditure at the end of the financial year were not being adhered to.

5.1.5.4 Non-reconciliation of expenditure figure

As per Rule 475 of Bihar Financial Rules, the Head of Department was responsible to reconcile the departmental figures of expenditure with those appeared in the books of AG (A&E) on quarterly basis. But the department did not reconcile the departmental figures for the period 2003-06.

5.1.5.5 Excess drawal from treasury

From the funds provided under PMGY, the DMs of Patna and Munger drew (March 2003) Rs 0.77 crore on sanction letter as well as Rs 0.39 crore (March 2003) on allotment letter and deposited into Civil Deposit. This resulted in excess drawal of Rs 0.77 crore over the allotment. The excess drawal of funds under PMGY should have been refunded to consolidated funds instead of depositing it in to Civil Deposit. Thus, ineffectiveness of the controls led to excess drawal of money. The department had sought information from concerned DMs.

5.1.5.6 Non-submission of DC bills

Bihar Treasury rules provide that the officer, who drew funds on abstract contingent (AC) bills, should submit detailed contingent (DC) bills so as to reach the Accountant General not later than 25th of the month following that to which they relate.

DC bills not submitted against AC bills

An examination of records of the department disclosed that 690 DDOs of the department drew Rs 136.43 crore on AC bills during the financial years 2003-06 but DC bills were not submitted to the Accountant General (A&E), Bihar, Patna (June 2006). Thus ineffectiveness of the control defeated the purpose of the ensuring proper accountal of the expenditure incurred from the amount drawn from AC bills.

A test check of records of Katihar Treasury disclosed that Rs 3.75 crore⁵ were drawn by Nazarat Deputy Collector/CS-cum-CMO Katihar through 25 AC bills during 2003-06 and transferred to various district level officers of health department for spray of DDT and building construction activities. Rs 0.68 crore made available for spray of DDT had been utilised and no expenditure was incurred on building construction activities as of October 2006. In reply the department stated that instructions were issued (September 2006) to the DDOs to submit the DC bills.

5.1.5.7 Short utilisation of funds**Utilisation of funds was only 12.33 per cent**

Under Pradhan Mantri Gramodaya Yojana (PMGY), a centrally sponsored scheme an amount of Rs 10.06 crore was provided to improve medical facilities. In test checked districts Rs 1.24 crore only (12.33 per cent) was utilised on purchase of medicines and equipments, Rs 5.85 crore was kept in CD, Rs 1.04 crore in bank and balance Rs 1.93 crore lapsed during 2001-05.

Thus, failure of internal control mechanism in the department to watch the expenditure and monitor the progress of scheme resulted in blockage of Rs 6.89 crore and lapse of Rs 1.93 crore. The department replied that information are being collected from concerned DM and after that appropriate action would be taken for optimum utilization of PMGY funds.

5.1.6 Cash control

Bihar Treasury Code provides that all monetary transactions should be entered in cash book as soon as they occur and attested by the head of office in token of check exercised by him. Test-check of records of field offices disclosed that the entries in cash book were not attested, daily total of the cash book was not verified and physical verification of cash at the end of each month and reconciliation of bank accounts were not carried out by the head of offices. It was noticed that details of closing balance were not in the cash book of CS-cum-CMO, Gaya, resulting in difference of cash balance of Rs 3.38 lakh and failure of non-reconciliation led to embezzlement of Rs 8.64 lakh in Reproductive and Child Health programme as reported by the department.

Heavy retention of cash balance due to poor cash management

In six test checked districts, heavy cash balance amounting to Rs 3.26 crore⁶ as of March 2006 which indicated that prescribed controls for maintenance of cash book were not followed. The department issued (September 2006) orders to take appropriate action to overcome the deficiencies in Cash Management.

⁵ 2003-04: Rs 48.62 lakh, 2004-05: Rs 26.92 lakh; 2005-06: Rs 299.60 lakh

⁶ Samastipur: Rs 0.43 cr; Chhapra: Rs 0.34 cr; Nawada: Rs 0.73 cr; Gaya: Rs 0.66 cr; Motihari: Rs 1.03 cr; and Katihar: Rs 0.07 cr

5.1.7 Operational controls

5.1.7.1 Renovation of health centres

Under PMGY, Rs 41.60 crore was provided to Building Construction Department (BCD) for renovation of 395 PHCs and 70 RHs during the years 2002-05. Of these, Rs 4.16 crore was provided to Building Construction Division of Katihar, Gaya and Nawada district for renovation purposes but only Rs 0.51 crore was utilised by BCD which indicates very poor control of the department over the executing agency.

As per PMGY guideline, the funds made available under this yojana were to be spent on renovation work of PHC and referral hospitals. During test check of records of 12 BCD divisions⁷, it was observed that Rs 4.41 crore was diverted and spent on renovation of staff quarters, construction of approach road and boundary wall in contravention of the guideline.

5.1.7.2 National programme for control of blindness

National programme for control of blindness was launched by Government of India in 1976 with aim to reduce blindness from 1.4 per cent to 0.3 per cent by the year 2000. However, the scrutiny of records disclosed that the prevalence rate of blindness was still at 0.78 per cent. The targets and achievements of cataract operation in the State during 2001-06 were as under:

(Figure in lakh)

Year	Population increased by 2 per cent each year	Target to be fixed 400 on 1 lakh population	Target fixed by Government of Bihar	Achievement
2001-02	828	3.31	1.4	0.81 (58)
2002-03	845	3.38	1.4	0.64 (46)
2003-04	862	3.45	1.4	0.90 (64)
2004-05	880	3.52	1.4	1.02 (73)
2005-06	898	3.59	1.4	1.32 (94)

(Note: Figures in brackets indicate percent)

It is evident from the table that despite fixation of lower targets by the State Government against the target of GOI, average achievement was 67 per cent only. In reply department stated (October 2006) that prevalence of blindness was to be reduced to the level of 0.3 percent by the year 2020 which is not correct in view of programme objective of GOI.

5.1.7.3 Filaria Control Programme (FCP)

The Annual Action Plan for implementation of Filaria Control Programme was to be prepared for conducting comprehensive survey of mosquitogenic condition in different localities for taking efficient and effective larvacidal measures, collection of blood samples for sending it to Regional Director (RD) for test and then sent to Vector Disease Control Programme (VDGP), Ministry of Health and Family Welfare, New Delhi for confirmation.

⁷ Ara, Bhagalpur, Chapra, Darbhanga, Gaya, Hazipur, Katihar, Khagaria, Munger, Muzaffarpur, Samastipur and Sasaram.

Collection of blood samples was only 61 per cent of target despite expenditure of Rs 32.58 crore

Scrutiny of Progress Report of FCP showed that against the uniform target of 675000 yearly blood sample collection for testing, 49 to 61 percent samples were collected involving expenditure of Rs 32.58 crore (94 percent) against allocated amount of Rs 34.64 crore during the years 2001-06. During the year 2005-06, against the same target of sample collection, the figures of sample collection as per Filarial wing was 89943 (13 percent) while annual report of department depicted it as 329680 (49 percent). The department stated that the samples collected during 2005 was 213669 in which 4585 samples were found positive. The reasons for discrepancy in both the figures were not on records. Further, the State government was not able to achieve the target of sample collection in any of the year.

Records of State Programme Officer, Patna showed nil Micro-filarial (MF) rate in 21 districts⁸ during 2005 whereas the Morbidity Survey Report of 2005 disclosed 77857 and 74028 number of Lymphoedema and Hydrocele cases respectively in those districts. This indicated that neither blood samples were collected in 21 districts nor tests were performed. Thus, the supervision mechanism provided under annual action plan to ensure adequate collection of blood samples was not followed.

5.1.7.4 National Malaria Eradication Programme (NMEP) including Kalazar

This programme was launched by GOI (1977) on 50:50 sharing basis between centre and state. Under this scheme GOI was to provide DDT, medicine and equipment whereas State Government had to bear the cost on establishment, transportation, storage and spraying of DDT.

Achievement was only one to five per cent against target of blood sample collection

Scrutiny of data provided by department and State Health Society (SHS) regarding target and achievement of blood sample collection revealed only one to five per cent achievement against prescribed target during 2002 -06 as evident from the table below:

Year	Population in lakh	Target for collection of Blood sample in lakh	Blood sample collected in lakh	Testing in lakh	Positive case in number	Plasmodium Falsiferum case (PF) in numbers	Death in number	Radical treatment in number
2002	828.78	82.88	4.13 (5)	4.06	3683 (0.91)	1705	2	3680
2003	852.39	85.24	3.72 (4)	3.64	2652 (0.73)	1080	1	2650
2004	872.24	87.23	2.98 (3)	2.84	2466 (0.87)	381	22	2466
2005	889.68	88.97	2.40 (3)	2.30	2733 (1.19)	427	6	2730
2006	897.27	89.73	0.55 (1)	0.38	1353 (3.56)	143	Nil	1353
Total		434.05	13.78 (3)	13.22	12887	3736	31	12879

(Note: Figures in bracket indicates per cent)

It may be seen from the table that percentage of positive cases ranged between 0.73 and 1.19 per cent during 2002 to 2005 while it rose to 3.56 per cent during the year 2006. This indicates that department failed to prevent and

⁸ Araria, Aurangabad, Bhagalpur, Buxar, Darbhanga, Gaya, Gopalganj, Jamui, Khagaria, Madhepura, Madhubani, Nalanda, Nawadah, Bettiah, Patna, Purnea, Saharsa, Saran, Sheohar, Siwan, Supaul.

control malaria in the State due to slackness in implementation of the programme.

GOI, in consultation with State Government declared (1991) 19 districts as Kalazar affected and decided to spray DDT in two cycle between February and March and May to June during which sand fly remain in larva stage and can be effectively eliminated through DDT spray.

Expenditure of Rs 2.21 crore rendered infructuous

In Chief Malaria Office 828.10 MT of DDT costing Rs 7.03 crore was received from GOI during 2000-01. Of this 342.57 MT of DDT (shelf life: two years from the date of manufacturing) was sprayed upto 2002-2003 while 485.53 MT DDT (60 per cent) valued Rs 4.12 crore had expired. However, on the direction of Joint Director, 98.78 MT DDT was sprayed in 23 districts with increased potency (1090 gm/10 lt instead of one kg/10 lt in normal case) during November- December, 2003 at an expenditure of Rs 73.23 lakh (spraying and labour cost) while balance of 386.75 MT of DDT was sprayed during 2004-05 at an expenditure of Rs 1.48 crore. Thus, the total expenditure of Rs 2.21 crore incurred on spraying of expired DDT was rendered infructuous as spraying of DDT was done in November-December during which the sandfly goes into dia pause and become immune to DDT.

Thus the expenditure of Rs 2.21 crore incurred by the State Government on storage, transportation and spraying of DDT proved unfruitful as spraying of DDT having less potency/expired at inappropriate time did not serve the purpose of controlling Kalazar.

5.1.7.5 Border Area Development Programme (BADP)

Intended objective of BADP remained unachieved

The programme aimed to cater to the needs of people dwelling in remote, inaccessible border areas through infrastructure development of health centres. Government provided Rupees three crore during 2002-05 for construction of buildings of 42 health centers in seven border area districts⁹. But only six buildings of sub-centers (two at Madhubani and four at Kishanganj districts) could be completed at a cost of Rs 0.43 crore by the BCD while the remaining 36 buildings were lying incomplete despite expenditure of Rs 0.33 crore as of March 2006 and balance of Rs 2.24 crore remained unutilised. The reasons for slow progress of work were not furnished by the department.

5.1.8 Inventory control

Purchase not made to ensure economy

The system for purchase of medicine and chemicals was decentralised and purchase committee was formed under the chairmanship of DM to finalize the purchase of medicines at district level. Out of Rs 1.47 crore spent on medicines during 2003-06 in test checked districts, medicines amounting to Rs 0.13 crore were purchased which were due to expire within one and half years in violation of departmental orders (August 2002) which prohibits the purchase of medicine having expiry date of less than two years.

⁹ Kishanganj, Araria, Madhubani, E. Champaran, W. Champaran, Sitamarhi & Supaul

Rule 143 of Bihar Financial Rules provides physical verification of store at least once in a year by Head of office. However it was observed that no physical verification of stores was done in Directorate as well as in test checked districts. The department had asked for (September 2006) the names of those officials who have purchased the medicines having expiry date of within six months for taking action against them. However, the reply was silent about the action to be taken for purchase of medicine with expiry date between six month to two years. Thus, the controls prescribed for purchase of medicines were not followed.

5.1.9 Manpower management

The department did not furnish the sanctioned strength and men in position regarding doctors, para medical and subordinate staff posted in different hospitals/PHCs/APHCs though called for.

The sanctioned strength and men in position given by five¹⁰ C.S Cum C.M.O disclosed that shortage of doctors and paramedical and subordinate staff were 46 percent and 34 percent respectively in rural hospitals where as it was 18 percent and 31 percent respectively in urban hospitals. In reply the department intimated that process for appointment of doctors is underway to fill up the vacancies.

5.1.10 Internal audit

The State Government established (1953) internal audit wing under the control of Finance Department. The internal audit wing is headed by Chief Controller of Accounts functioning under the administrative control of Secretary-cum-Commissioner of Finance Department.

Inordinate delay in compliance of audit observations

The internal audit of Health Department was undertaken by audit wing of Finance Department. The department received 338 Internal Audit Reports (ARs) during 2001-06 but it failed to ensure speedy compliance of the points raised in ARs. Against internal audit observations having monetary value of Rs 48.97 crore, paras involving monetary value of Rs 0.04 crore could only be settled by department as of June 2006 as per details given in table below:

<i>(Rupees in lakh)</i>								
Year	Total No. of AR issued	Defalcation/misappropriation	Recoverable amount	Amount under objection	Loss	Unad-justed advance	Total	Amount settled
2001-02	143	29.75	113.43	319.21	1.95	81.55	545.89	1.05
2002-03	72	22.94	6.76	1830.53	30.99	20.22	1911.44	1.85
2003-04	38	92.08	35.90	331.05	2.02	29.42	490.47	-
2004-05	53	15.63	22.92	1470.83	4.13	96.23	1609.74	1.23
2005-06	32	1.93	100.35	149.17	3.09	85.67	340.21	-
Total	338	162.33	279.36	4100.79	42.18	313.09	4897.75	4.13

Eleven cases of defalcation of Rs 18.42 lakh was examined and it was observed that the cases of defalcation was mainly due to non handing over of cash, errors in OB and CB of cash Book, remmittances shown through fake challan etc. No action was initiated by the department to realise the amount by

¹⁰ Gaya, Nawada, Katihar, Chhapra, Samastipur

fixing the accountability for such cases. The department stated in reply that maximum number of pending paras is concerned with the field offices but the reply is not tenable as the final responsibility of disposal of para lies with the department.

5.1.11 Inspection Reports of Statutory Audit

Observations as a result of the statutory audit (PAG) are communicated through Inspection Reports (IRs). First replies to the IRs were to be sent to the PAG within three weeks. Details of outstanding paragraphs as of March 2006 were as below.

(Rupees in crore)

Year	No. of IRs	Total		Settled		Outstanding	
		Paras	Amount	Paras	Amount	Paras	Amount
2001-02	32	184	26.93	8	0.32	176	26.61
2002-03	29	169	11.64	13	0.06	156	11.58
2003-04	52	316	116.20	-	-	316	116.20
2004-05	49	348	58.65	2	0.38	346	58.27
2005-06	99	434	53.40	7	0.77	427	52.63
Total	261	1451	266.82	30	1.53	1421	265.29

261 Inspection Reports were issued by statutory audit containing 1451 paras amounting to Rs 266.83 crore of which only 30 paras amounting to Rs1.54 crore were settled by the department during 2001-06. Failure to ensure expeditious settlement of irregularities brought out in the IRs may lead to continuance of the financial irregularities and lack of control on the financial management of the department.

5.1.12 Monitoring

Monitoring was negligible

There was no monitoring and evaluation cell functioning in the department. The department failed to monitor and evaluate the execution of various schemes and activities. The State Health Society (SHS) started functioning since October 2005 and data collection work was entrusted to it. The Filariasis Control Unit of SHS could not provide data up to March 2006 as of July 2006. Bihar Treasury code provides the controlling officer should make a thorough inspection at least once in a year of the offices under his control but no inspection was carried out by Director-in-Chief. The C.S cum C.M.O of test checked districts inspected the subordinate offices but no follow-up action was taken up on the irregularities noticed during inspection. This indicated the failure of monitoring mechanism in the department.

5.1.13 Conclusion

Internal Control viz. financial control, expenditure control and operational control were found not working and ineffective in the department. Budgetary control was poor as reflected in huge surrenders and savings. The Public Health programmes failed to deliver the intended benefit to the target population due to deficient implementation of the programmes. Internal audit mechanism was deficient as indicated by poor compliance to audit observations of internal audit wing and statutory audit. Monitoring and evaluation mechanism was non-existent in the department.

Recommendations

- Budget control systems should be made effective so as to ensure realistic assessment of requirement and timely utilisation of funds.
- DC bills should be submitted timely as per provisions of Bihar Treasury Code to curb malpractices.
- Compliance with audit observations of internal audit wing/statutory audit particularly relating to defalcation and recovery must be ensured within a fixed time frame and it should be monitored by Head of the Department.
- Monitoring and evaluation cell should be constituted to ensure effective surveillance.

The above points were reported to Government (September 2006); their reply has been received (October 2006) and incorporated in the review at appropriate places.

**Patna
The**

**(ARUN KUMAR SINGH)
PRINCIPAL ACCOUNTANT GENERAL (AUDIT), BIHAR**

Countersigned

**New Delhi
The**

**(VIJAYENDRA N. KAUL)
COMPTROLLER AND AUDITOR GENERAL OF INDIA**