

**CHAPTER - III**  
**FINANCIAL REPORTING**



## Chapter III

### Financial Reporting

This chapter provides an overview and status of compliance of various significant financial rules, procedures and directives with regard to financial reporting of the State Government and its various subordinate offices during the current year.

#### 3.1 Non-Submission/delay in furnishing Utilisation Certificates

The Bombay Financial Rules, 1959 provide that for the grants received during a year for specific purposes, Utilisation Certificates (UCs) should be obtained by the departmental officers from the grantee institutions and after verification, the UCs should be forwarded to the concerned Accounting Offices *i.e.* Accountant General (Accounts and Entitlements)-I, Mumbai, Accountant General (Accounts and Entitlements) - II, Nagpur and Pay and Accounts Office, Mumbai within 12 months from the dates of their sanction unless specified otherwise. However 32,570 UCs aggregating to ₹ 65,921.35 crore in respect of grants released up to 2017-18 were in arrears as detailed in **Appendix 3.1**. The status of outstanding UCs is given in **Table 3.1**.

**Table 3.1: Year-wise position of outstanding Utilisation Certificates**

(₹ in crore)

Year	Status as at March 2017		Status as at March 2018	
	Number of UCs	Amount involved	Number of UCs	Amount involved
Upto 2015-16	22566	35887.54	13067	28894.19
2016-17	16318	24434.24	4027	12301.19
2017-18	-	-	15476	24725.97
<b>Total</b>	<b>38884</b>	<b>60321.78</b>	<b>32570</b>	<b>65921.35</b>

Source: Finance Accounts of respective years

The majority cases of non-submission of UCs related to departments of Urban Development (46 *per cent*); School Education and Sports (eight *per cent*); Planning (eight *per cent*); Public Health (seven *per cent*); Tribal Development (six *per cent*); Industries, Energy and Labour (five *per cent*); Rural Development and Water Conservation (five *per cent*); Agriculture, Animal Husbandry, Dairy development and Fisheries (four *per cent*); Social Justice and Special assistance (two *per cent*); Water Supply and Sanitation (one *per cent*) and Revenue and Forest (one *per cent*). Non submission of UCs defeats the very purpose of Legislative control over the public purse and is fraught with the risk of the funds released for various schemes/programmes being locked up or diverted.

***Non-submission of Utilisation Certificates (32,570) amounting to ₹65,921.35 crore as on 31 March 2018 indicated lack of proper monitoring by the Department in utilisation of grants sanctioned for specific purposes. Further, there was no assurance that the money was actually incurred during the financial year for the purpose for which it was sanctioned/ authorised by legislature. High pendency of UCs was fraught with the risk of misappropriation of funds and fraud.***

#### ***Recommendation: 15***

*Issues holding up submission of Utilisation Certificates should be identified to ensure their submission within the stipulated time.*

#### 3.2 Non-Submission/delay in submission of Accounts by Grantee Institutions

According to Rule 149 of Bombay Financial Rules, 1959 read with Appendix 22, for identification of institutions which attract audit under Section 14 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, the

Government/Heads of Departments are required to furnish to audit every year detailed information about the financial assistance given to various institutions, the purpose of assistance granted and the total expenditure of the institutions. The details of such assistance released to the institutions during the year were awaited from Government Departments (October 2018).

**Table 3.2** shows age-wise arrears of Annual Accounts due up to 2017-18 in respect of 4,419 Annual Accounts as of August 2018.

**Table 3.2: Age-wise arrears of Annual Accounts due from Institutions**

Delay in number of years	Number of Accounts
0-1	1880
1-3	981
3-5	498
5-7	419
7-9	463
9 and above	178
<b>Total</b>	<b>4419</b>

Major pendency in submission of Accounts pertained to Higher and Technical Education Department, School Education and Sports Department.

Non-submission of information regarding Grants and loans paid to various institutions and non-furnishing of Accounts by them, increase the risk of mis-utilisation of the funds and the same is brought to the notice of the Government for remedial action.

### **3.3 Delay in submission of Accounts/Separate Audit Reports of Autonomous Bodies and placement of Audit Reports before the State Legislature**

Several Autonomous Bodies have been set up by the State Government in the fields of Environment, Housing, Industries, Irrigation, Urban Development, Water Supply and Sanitation. The audit of Accounts of 26 autonomous bodies in the State has been entrusted to the Comptroller and Auditor General of India (CAG) under Section 19 and 20 of CAG's (DPC) Act 1971. The status of entrustment of audit, rendering of Accounts to audit, issuance of Separate Audit Reports and their placement in the Legislature by the Autonomous Bodies are indicated in **Appendix 3.2**.

The delay in submission of Annual Accounts ranged between two months and 138 months. The Slum Rehabilitation Authority (Pune and Chinchwad Area) Pune, rendered the accounts from 2005-06 to 2010-11 in December 2017 after a delay ranging from 78 months to 138 months. The Maharashtra State Legal Services Authority rendered the accounts from 2009-10 to 2016-17 in November 2017 after a delay ranging from four months to 88 months. The Maharashtra State Human Rights Commission rendered the accounts from 2014-15 to 2016-17 in July 2017 and July 2018 respectively after a delay ranging from 12 months to 25 months. The Annual Accounts of Maharashtra State Minorities Commission had been rendered only up to 2012-13. The Annual Accounts from 2014-15 onwards of one<sup>1</sup> body is yet to be received. Annual Accounts from 2016-17 onwards of five<sup>2</sup> bodies were yet to be received. Further, Annual Accounts for 2017-18 of 14<sup>3</sup> bodies were yet to be received. After entrustment, the Annual Accounts of Admission Regulatory Authority are yet to be received.

<sup>1</sup> Maharashtra Building and Other Constructions Welfare Board

<sup>2</sup> Vidarbha Irrigation Development Corporation; Godavari Marathwada Irrigation Development Corporation; Maharashtra Water Conservation Corporation; Maharashtra Jeevan Pradhikaran; and Maharashtra State Commission for Women

<sup>3</sup> Maharashtra Housing and Area Development Authority; Mumbai Metropolitan Region Development Authority; Maharashtra Krishna Valley Development Corporation; Konkan Irrigation Development Corporation; Maharashtra Maritime Board; Slum Rehabilitation Authority, Mumbai; Maharashtra Water Resources Regulatory Authority; Rajiv Gandhi Science and Technology Commission; Maharashtra Khadi and Village Industries Board; Maharashtra State Commission for Protection of Child Rights; Fees Regulatory Authority; Maharashtra Electricity Regulatory Commission; Maharashtra Pollution Control Board; Tapi Irrigation Development Corporation

The inordinate delays in submission of Accounts and their presentation to the State Legislature result in delayed scrutiny of the functioning of these bodies by the Legislature where Government investments are made.

***There were delays in submission/finalisation of Accounts by Autonomous Bodies/Commercial Undertakings which dilute accountability and defeats the purpose of preparation of Accounts.***

***Recommendation: 16***

*The Controlling Departments may identify the reasons for delay in finalisation of Accounts of Autonomous Bodies/Undertakings and institute remedial measures to ensure that arrears in Accounts are cleared in a time bound manner.*

**3.4 Delay in finalisation of Proforma Accounts by departmentally managed Commercial Undertakings**

As per Rule 18 of Government Accounting Rules, 1990, the Departmental Undertakings of certain Government Departments, performing activities of Quasi-Commercial nature, are required to prepare *Proforma* Accounts in the prescribed format annually showing the working results of financial operations so that Government can assess their performance. The finalised Accounts of the departmentally managed Commercial and Quasi-Commercial Undertakings reflect their overall financial health and efficiency in conducting their business.

Heads of Government Departments have to ensure that the Undertakings prepare such Accounts and submit the same to the Principal Accountant General (Audit)-I, Maharashtra, Mumbai for audit within a specified time frame. As of March 2018, there were 49 such Undertakings of which, 25 had prepared Accounts up to 2016-17, 11 up to 2015-16 and seven up to 2014-15. In respect of five Undertakings, there was large pendency in finalisation of *Proforma* Accounts ranging from 19 to 32 years as these were sick units and not operational and had stopped preparing Accounts. Government Milk Scheme, Mumbai, Worli has been closed since 2008-09. The Department-wise position of arrears in preparation of *Proforma* Accounts and investments made by the Government are given in **Appendix 3.3**.

**3.5 Misappropriations, losses, defalcations etc.**

The Bombay Financial Rules, 1959 provide that misappropriation, fraudulent drawal/payment or otherwise discovered in a treasury or any other office/department should be reported immediately by the office concerned to the next higher authority as well as to the Principal Accountant General (Audit)-I, Maharashtra, Mumbai and Accountant General (Audit)-II, Maharashtra, Nagpur.

The State Government reported 280 cases of misappropriations, defalcations *etc.*, involving ₹ 1,016.53 crore up to March 2018. The FIR lodged in the matter was reported by the concerned Department. The final action on these cases was pending. The Department-wise breakup of pending cases and age wise analysis are given in **Appendix 3.4**. The nature of these cases is given in **Appendix 3.5**. The age-profile of the pending cases and the number of cases pending in each category as emerged from these appendices are summarised in **Table 3.3**.

**Table 3.3: Profile of Misappropriations, Losses, Defalcations etc.**

Age-profile of the pending cases			Nature of the pending cases		
Range in Years	Number of cases	Amount involved (₹ in lakh)	Nature/ characteristic of the cases	Number of cases	Amount involved (₹ in lakh)
0-5	45	582.46	Theft	77	71.87
5 - 10	45	3116.19			
10 - 15	36	96890.44	Misappropriation/ Loss of material	203	101581.50
15 - 20	47	523.35			
20 - 25	21	394.02			
25 and above	86	146.91			
<b>Total</b>	<b>280</b>	<b>101653.37</b>	<b>Total pending cases</b>	<b>280</b>	<b>101653.37</b>

Source: Data furnished by various Departments and Accountant General (Accounts and Entitlements)-II, Maharashtra, Nagpur and Pay and Accounts Office, Mumbai

Around 92 per cent of the amount involved pertains to Finance Department (₹ 937.40 crore). The reasons for which the cases were outstanding have been broadly categorised in **Table 3.4**.

**Table 3.4: Reasons for the delay/pendency of cases**

Reasons for the delay/pendency of cases	Number of cases	Amount (₹ in lakh)
Departmental and criminal investigation awaited	80	97624.82
Departmental action initiated but not finalised	86	2609.18
Criminal proceedings finalised but recoveries were pending	9	417.61
Orders for recovery or write-off were awaited	47	69.17
Pending in the courts of law	58	932.59
<b>Total</b>	<b>280</b>	<b>101653.37</b>

Source: Data furnished by various Departments and Accountant General (Accounts and Entitlements)-II, Maharashtra, Nagpur and Pay and Accounts Office, Mumbai

It may be seen from **Table 3.3** that of 280 cases involving ₹ 1,016.53 crore, 190 cases (68 per cent) involving ₹ 979.54 crore (96 per cent) were pending for more than 10 years. Further, from **Table 3.4** it is seen that 86 cases involving ₹ 26.09 crore were pending for final Departmental action and 47 cases involving ₹ 0.69 crore were pending for want of recovery or write-off orders.

### 3.6 Reconciliation of receipts and expenditure

All Controlling Officers are required to reconcile the receipts and expenditure of the Government with the figures accounted for by the Offices of the Accountant General (Accounts and Entitlements)-I, Maharashtra, Mumbai or Accountant General (Accounts and Entitlements)-II, Maharashtra, Nagpur or the Pay and Accounts Office, Mumbai, as the case may be. Such reconciliation had been completed only for an expenditure of ₹ 1,65,081 crore (76 per cent) against the total expenditure of the Government (₹ 2,17,840 crore) and reconciliation of receipts has been completed for ₹ 1,58,529 crore (95 per cent) against the total receipts of the Government (₹ 1,67,289 crore).

Major defaulting Departments were Urban Development; Social Justice; Planning; Rural Development and Water Conservation; Finance; Environment; Food, Civil Supplies and Consumer Protection; General Administration; Marketing, Co-operation and Textile; Tribal Development; Tourism and Cultural Affairs; and Women and Child Welfare etc. Non-reconciliation of Accounts has an impact on the assurance of completeness and correctness of

the receipt and expenditure figures by the Department, which may result in frauds, defalcation and over drawals *etc.* remaining undetected.

### 3.7 Pendency in submission of Detailed Contingent Bills against Abstract Contingent Bills

As per the Maharashtra Treasury Rules, 1968, the Drawing and Disbursing Officers are required to submit Detailed Contingent (DC) bills which are vouchers in support of final expenditure, against Abstract Contingent (AC) bills drawn, within 30 days to the Offices of the Accountant General (Accounts and Entitlements)-I, Maharashtra, Mumbai or the Accountant General (Accounts and Entitlements)-II, Maharashtra, Nagpur or the Pay and Accounts Office, Mumbai, as the case may be.

As on 31 March 2018, 2,595 DC bills amounting to ₹ 1,128.90 crore were not received in the Offices of the Accountant General (Accounts and Entitlements)-I, Maharashtra, Mumbai, Accountant General (Accounts and Entitlements)-II, Maharashtra, Nagpur, Pay and Accounts Office, Mumbai. Year-wise details and the Department-wise position are given in **Table 3.5** and **Appendix 3.6** respectively.

**Table 3.5: Pendency in submission of Detailed Contingent Bills against Abstract Contingent Bills**  
(₹ in crore)

Year	AC bills drawn		DC bills received		Outstanding AC bills	
	Number	Amount	Number	Amount	Number	Amount
Up to 2015-16	115134	4944.36	114062	4336.15	1072	608.21
2016-17	2710	312.89	2262	132.99	448	179.90
2017-18	2479	385.20	1404	44.41	1075	340.79
<b>Total</b>	<b>120323</b>	<b>5642.45</b>	<b>117728</b>	<b>4513.55</b>	<b>2595</b>	<b>1128.90</b>

Source : Finance Accounts 2017-18

Most of the outstanding Abstract contingent Bills relate to Home Department (816 bills amounting to ₹ 724.56 crores).

There was no assurance that the amount had actually been incurred during the year for the purpose for which it was sanctioned/authorised by the Legislature. This is also a possible overstatement of expenditure in the year. Advances drawn not accounting for increase the possibility of wastages/misappropriation/malfeasance *etc.*

#### **Recommendation: 17**

*The Government may ensure timely submission of Detailed Contingent Bills by the Drawing and Disbursing Officers as stipulated in Maharashtra Treasury Rules, 1968, and disallow drawal of funds on Abstract Contingent Bills to Departments who have not rendered Detailed Contingent Bills for previous withdrawals.*

### 3.7.1 Unadjusted Abstract Contingent Bills in Home Department

#### 3.7.1.1 Introduction

As per Rule 302 of Maharashtra Treasury Rules, 1968 (MTR) read with Government Resolution dated 29 July 2000 of Finance Department (FD), Government of Maharashtra, a Drawing and Disbursing Officer (DDO) may draw money from Treasury for contingent expenditure through Abstract Contingent (AC) bill in form MTR-29 and should submit the details of expenditure through Detailed Contingent (DC) bill in form MTR-30 within one month to the Office of the Accountant General (Accounts and Entitlements)-I, Maharashtra, Mumbai or the Accountant General (Accounts and Entitlements)-II, Maharashtra, Nagpur or the Pay and Accounts Office, Government of Maharashtra,



Mumbai, as the case may be. Further, the DDOs should obtain clearance certificate from the respective Accountant General.

Finance Department, Government of Maharashtra vide Notification dated 22 September 1987, instructed the offices/departments to furnish DC bills to the Controlling Officers involving foreign exchange transaction within one year from the date of drawal of amount on AC bills.

In normal circumstances all the payments are to be made by presenting bill to the Treasury along with supporting documents. Drawing of money on AC bill is an interim arrangement where the bill is presented to the Treasury without any supporting documents in anticipation of expenditure to save delay and inconvenience to the payee due to time required for countersignature. In case of prolonged non-receipt/delay in receipt of DC bill in support of AC bill, the expenditure shown in the Finance Account cannot be vouched as correct or final, to that extent.

In order to analyse the pendency of clearance of AC bills during 2017-18, Home Department was selected for focused study. Similar analysis of unadjusted AC bills in the Home Department was reported in para 3.8.1 of State Finance Report 2014-15.

### 3.7.1.2 Audit Findings

The Audit findings are discussed in succeeding paragraphs.

#### I) Drawal of Abstract Contingent Bills during March

Rule 57 of Bombay Finance Rules, 1959 provides that no money should be withdrawn from the Treasury unless it is required for immediate payment. FD vide circular dated 4 September 2003 instructed Departments not to withdraw money on AC bill at the fag end of financial year and submission of DC bill should be within one month of the drawal of AC bill, failure to submit DC bill within the stipulated period will result in holding back of drawal of future AC bills.

Test check of records related to AC bill of 12 Drawing and Disbursing Officers<sup>4</sup> in five units, revealed that out of 1,146 bills amounting to ₹ 1,347.31 crore, 984 bills amounting to ₹ 1,139.36 crore (85 per cent) were drawn during the month of March as shown in Table 3.6.

Table 3.6: Details of Abstract Contingent bills

(₹ in crore)

DDO	Year	Apr-Feb		Mar		Total		DC bills submitted		Balance AC bills		Percentage (6/8)
		No	Amount	No	Amount	No	Amount	No	Amount	No	Amount	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Director General of Police, MS, Mumbai	upto 2015-16	102	157.36	841	923.18	943	1080.55	654	621.27	289	459.28	85
	2016-17	3	18.30	15	84.45	18	102.75	0	0.00	18	102.75	82
	2017-18	15	31.20	13	47.45	28	78.65	0	0.00	28	78.65	60
	<b>Total</b>	<b>120</b>	<b>206.86</b>	<b>869</b>	<b>1055.08</b>	<b>989</b>	<b>1261.95</b>	<b>654</b>	<b>621.27</b>	<b>335</b>	<b>640.68</b>	<b>84</b>
Commissioner	upto 2015-16	5	0.23	19	6.13	24	6.36	21	4.32	3	2.04	96

<sup>4</sup> Director General of Police, Mumbai; Commissioner of Police, Mumbai; Commissioner of Police (Central Region), Mumbai; Commissioner of Police (Southern Region), Mumbai; Commissioner of Police (Northern Region), Mumbai; Commissioner of Police (Western Region), Mumbai; Commissioner of Police (Eastern Region), Mumbai; Commissioner of Police (Wireless Section), Mumbai; Commissioner of Police (Traffic), Mumbai; Commissioner of Police (Motor Transport), Mumbai; Director, Forensic Science Laboratory, Mumbai; and Commissioner of Police, Railway, Mumbai



DDO	Year	Apr-Feb		Mar		Total		DC bills submitted		Balance AC bills		Percentage (6/8)
		No	Amount	No	Amount	No	Amount	No	Amount	No	Amount	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
of Police, Mumbai	2016-17	6	0.06	22	10.55	28	10.61	7	1.40	21	9.21	99
	2017-18	3	0.03	17	4.64	20	4.67	2	0.02	18	4.65	99
	<b>Total</b>	<b>14</b>	<b>0.32</b>	<b>58</b>	<b>21.32</b>	<b>72</b>	<b>21.64</b>	<b>30</b>	<b>5.74</b>	<b>42</b>	<b>15.90</b>	<b>99</b>
Director, Forensic Science Laboratory, Mumbai	upto 2015-16	26	0.44	33	7.25	59	7.69	35	6.88	24	0.81	94
	2016-17	0	0.00	18	51.93	18	51.93	3	34.22	15	17.71	100
	2017-18	0	0.00	5	2.93	5	2.93	0	0.00	5	2.93	100
	<b>Total</b>	<b>26</b>	<b>0.44</b>	<b>56</b>	<b>62.11</b>	<b>82</b>	<b>62.55</b>	<b>38</b>	<b>41.10</b>	<b>44</b>	<b>21.45</b>	<b>99</b>
Commissioner of Police (Railway), Mumbai	2017-18	2	0.32	1	0.85	3	1.17	1	0.14	2	1.03	73
	<b>Total</b>	<b>2</b>	<b>0.32</b>	<b>1</b>	<b>0.85</b>	<b>3</b>	<b>1.17</b>	<b>3</b>	<b>0.14</b>	<b>3</b>	<b>1.03</b>	<b>73</b>

Source: Pay and Accounts Office, Bandra, Mumbai

**Table 3.6** shows that 60 per cent to 100 per cent of the AC bills were drawn in March by the Department with the primary objective to avoid the lapse of Budget grants, which also shows the lack of budgetary control.

The DDOs were allowed by the Pay and Accounts Office to draw fresh AC bills in spite of earlier unadjusted AC bills thus violating instructions issued by the FD.

## II) Delay in submission of Detailed Contingency bills

There was a delay ranging from 11 days to seven years in respect of 230 AC bills drawn by eight<sup>5</sup> DDOs as shown in **Table 3.7**. The clearance certificates of these AC bills were not received by the Department either due to non-compliance to the remarks offered by the accounting offices on the DC bills or because the DC bills were pending with the Treasuries for scrutiny.

**Table 3.7: Details of Delay in submission of Detailed Contingent bills**

DDOs	Year	Number of AC Bills	₹ in crore	Remarks
Director General of Police, Maharashtra State, Mumbai	upto 2015-16	144	250.85	11 days to seven years
	2016-17	3	19.73	
	2017-18	5	4.83	
Commissioner of Police, Mumbai	upto 2015-16	0	0	One month to two years
	2016-17	24	0.32	
	2017-18	29	0.25	
Director, Forensic Science Laboratory, Mumbai	upto 2015-16	2	1.26	Three months to one year
	2016-17	23	12.17	
	2017-18	0	0	

Source: Information obtained from respective units

<sup>5</sup> Director General of Police 152 AC bills; Commissioner of Police (six DDOs), Mumbai 53 AC bills; and Director Forensic Science Laboratory 25 AC bills

On being asked in audit, the Commissioner of Police, Mumbai stated that incorrect submission of sub-vouchers, late receipt of sub-vouchers, *etc.*, from the subordinate Police stations were the causes of the delay in submission of DC bills in spite of instructions of timely submission. This indicates the lack of internal control mechanism in the Department.

### III) Non-maintenance / incomplete maintenance of Register

As per Note 4 below Rule 306 of MTR, 1968, a register of AC bill may be kept by DDO and Controlling Officer (CO) in the form prescribed in order to watch the submission of DC bills in respect of amount drawn on AC bills within the period specified in Rule 303 *ibid*. All the AC bills drawn by the CO and the officer subordinate to him should be entered in this register and note of the dispatch of the DC bills should be taken against the respective items as soon as DC bills are submitted to CO. This register should be reviewed every month by the Gazetted officer concerned, who should report all cases of delay in submission of DC bills to the CO.

Audit scrutiny of Abstract Contingent Bill register maintained by eight DDOs revealed that the register was not maintained in the prescribed manner and reviewed as described in the Rules. AC bill register is the permanent record of the Department to watch the trail of the transaction of AC bills. Non-maintenance/incomplete maintenance is indicative of absence of internal control in the Department.

## 3.8 Opaqueness in Government Accounts

The omnibus Minor Head 800 accommodates the expenditure which could not be classified under the available programme minor heads. During 2017-18, expenditure aggregating ₹ 13,397.54 crore was classified under Minor Head '800 – Other expenditure' against 11 Major Heads under Revenue and Capital sections. Similarly, revenue receipts aggregating to ₹ 2,645.08 crore were classified under omnibus Minor Head '800 – Other Receipts' under nine Major Heads under Revenue and Capital Sections.

It was observed that while the expenditure under the Minor Head 800 decreased from ₹ 16,956.85 crore in 2016-17 to ₹ 13,397.54 crore in 2017-18, Revenue receipts under the Minor Head 800 have increased significantly during the same period from ₹ 914.96 crore to ₹ 2,645.08 crore.


Details of significant transactions (involving more than ₹ 20 crore and constituting more than 20 *per cent* of the relevant Major Head) of receipts (18 items involving ₹ 2,645.08 crore) and expenditure (32 items involving ₹ 13,397.54 crore) at sub-head level are given in **Appendix 3.7**.

More efforts are required on the part of Finance Department to classify the expenditure/receipts under correct respective minor heads instead of Minor Head 800. Booking of large amounts under the omnibus Minor Head 800 – Other Expenditure/ Receipts affects the transparency in financial reporting as it fails to indicate disaggregated information on different activities of the Government separately in the accounts.

**Recommendation: 18**

*The Finance Department should in consultation with the Accountant General (A&E), conduct a comprehensive review of all items presently appearing under minor head '800-Other Expenditure' and ensure that in future all such receipts and expenditure are booked under the appropriate heads of accounts to avoid opaqueness in the accounts.*

Mumbai  
The 18 November 2019

  
(S. K. JAIPURIYAR)  
Principal Accountant General (Audit)-I,  
Maharashtra

Countersigned

New Delhi  
The 19 November 2019

  
(RAJIV MEHRISHI)  
Comptroller and Auditor General of India

