



भारतीय लेखापरीक्षा और लेखा विभाग
क्षेत्रीय प्रशिक्षण संस्थान, मुंबई

**Indian Audit & Accounts Department
Regional Training Institute, Mumbai**

निगमित वित्त व अभिशासन, स्वायत्त निकायों की लेखापरीक्षा और
वाणिज्यिक लेखापरीक्षा के लिए ज्ञान केंद्र

**Knowledge Centre for Corporate Finance and
Governance, Audit of Autonomous Bodies and Commercial Audit**



सूचनापत्र / Newsletter



Issue 21

For April 2021- Sept 2021

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Section 1:

From the desk of Director General.....



Dear Reader,

I am glad to release this newsletter for the half year ending September 2021. The newsletter, which commenced publication in March 2013 during my earlier tenure as Principal Director, has maintained its unbroken flow till date, with modifications in format and content from time to time.

With the help of our user offices and field offices across India, we have continued to work amidst the pandemic to meet our training mandate. Courses as per the training calendar and additional training programmes as mandated by Headquarters are being scheduled and designed. We have worked on research material like Structured Training Module and a research paper as well.

I look forward to continue to communicate with you regarding the performance and achievements of RTI, Mumbai through the medium of this newsletter in future.

We welcome inputs from readers to improve the newsletter.

Regards,



Abdul Rauf
Director General
RTI, Mumbai



Section 2:

Summary of courses conducted and events in RTI, Mumbai during the half-year ended 30 September 2021

(i) Training Courses we conducted

a. General Courses, including Knowledge Centre

SI No	Name of course	Number of participants including number of IA&AS participants given in brackets
1.	सीधे भर्ती सहायक लेखा परीक्षा अधिकारियों के लिए प्रारम्भिक प्रशिक्षण/ DRAAOs Preparatory Training	47
2.	ऑडिट साक्ष्य पर मॉड्यूलर प्रशिक्षण/ Modular Training on Audit Evidence	26
3.	सेवानिवृत्ति पूर्व पाठ्यक्रम/ Pre-retirement course	34
4.	सीधे भर्ती सहायक लेखा परीक्षा अधिकारियों के लिए प्रारम्भिक प्रशिक्षण गुप II प्रशिक्षण/DRAAOs Gr. II Training	47
5.	वित्तीय नियम एवं वित्तीय प्रबंधन/ Financial Rules and Financial Management	20
6.	वस्तु एवं सेवा कर प्रशिक्षण/Goods & Service Tax	23
7.	लेखापरीक्षा प्रतिवेदन पर मॉड्यूलर प्रशिक्षण/ Modular Training on Audit Reporting	24
8.	वित्तीय साक्ष्यांकन लेखापरीक्षा दिशानिर्देश (वित्तीय साक्ष्यांकन लेखापरीक्षा नियमावली, वी एल सी के प्रयोग से लेखापरीक्षा और राज्य वित्त लेखापरीक्षा प्रतिवेदन तैयार करना)/Financial Attest Audit Guidelines (including FAAM, audit using VLC and preparation of SFAR)	14
9.	पंचायती राज संस्थाओं का लेखा परीक्षा /Audit of Panchyati Raj Institutions	12
10.	निष्पादन लेखापरीक्षा और जोखिम आधारित लेखापरीक्षा /Performance Audit and Risk based Auditing	28
11.	स्वायत्त निकायों की लेखापरीक्षा / Knowledge Centre Training Audit of Autonomous Bodies	78(13)
12.	नगरीय स्थानीय निकायों का लेखापरीक्षा /Audit of Urban Local Bodies	12

13.	लेखापरीक्षकों और लेखाकारों के लिए प्रवेशन पाठ्यक्रम, कार्यालय कार्यप्रणाली, केंद्रीय सिविल सेवा (आचरण) नियमावली, जेंडर जागरूकता और नैतिकता सहित /Induction course of Auditors & Accounts including Office Procedure, CCS (Conduct) Rules, Gender Awareness and Ethics	19
14.	नए अनुपालन लेखापरीक्षा दिशानिर्देश, 2016 के अनुसार अनुपालन लेखापरीक्षा का नियोजन, संचालन एवं प्रतिवेदन पर कार्यशाला /Workshop on Planning, Conducting and Reporting of Compliance Audit as per new Compliance Audit Guidelines, 2016	30
15.	लेखापरीक्षा और लेखा विनियम 2020/Regulations on Audit & Accounts 2020	24
16.	ई-अभिशासन एवं आई एफ एम एस/ e-Governance with IFMS	15
17.	सीधे भर्ती सहायक लेखा परीक्षा अधिकारियों के लिए प्रारम्भिक प्रशिक्षण / DRAAOs Induction Training	47
18.	वस्तु एवं सेवा कर प्रशिक्षण/Goods & Service Tax	20
19.	आउटकम बेस्ड ऑडिट /Outcome based Audit	18
	कुल / Total	538 (13)

All-India online training on four Knowledge Centre topics were organised during the half-year, with participation of IA & AS officers.

b. EDP Courses

SI No	Name of course	Number of participants including number of IA&AS participants given in brackets
1	आईटी ऑडिट (इंटोसाई आईटी ऑडिट दिशानिर्देश, नियमावली सहित) / IT Audit (including INTOSAI IT Audit Guidelines, Manuals)	29
2	सरकार में बजट प्रक्रिया, IA&AD में iBEMS का उपयोग और PFMS के साथ एकीकरण /iBEMS in IA&AD & integration with PFMS	23
3	ऑडिट इन आईटी एनवायरनमेंट / Audit in IT Environment	13
4	ई डी पी ऑनलाइन प्रशिक्षण सीधे भर्ती सहायक लेखा परीक्षा अधिकारियों के लिए प्रारम्भिक प्रशिक्षण /Online EDP Training for DRAAOs	47
5	ई-प्रोक्योरमेंट (GeM और CPPP) और ई-टेंडरिंग (CPPP) का परिचय/ Introduction to e-procurement (GeM and CPPP) and e-tendering (CPPP)	25
6	हार्डवेयर सॉफ्टवेयर एंड Troubleshooting / Hardware Software Troubleshooting	28

7	ऑडिट इन आईटी एनवायरनमेंट / Audit in IT Environment	15
8	आईडिया /IDEA	12
9	उन्नत एमएस एक्सेस और एमएस एक्सेल / Advanced MS Access and MS Excel	19
10	आईटी ऑडिट (स्तर2 ए) (बेसिक एमएस एक्सेस) /IT Audit (Level 2a) (Basic MS Access)	17
11	डेटा एनालिटिक्स /Data Analytics	16
12	Power Pivot के साथ MS Excel (उन्नत) / MS Excel (advanced) with Power Pivot	14
13	आईडिया /IDEA	15
	कुल / Total	273

Additional Training: Both in General and EDP, additional programmes on SAS preparatory and induction training were conducted for DRAAOs(Commercial Batch)

(ii) Continuity amidst COVID-19

Scheduled training continued in online mode. We invited faculty from other RTIs and IAAD offices, outside our jurisdiction besides external faculty attached to other RTIs. We conducted online tests using our department's CEDAR portal and other online tools. We continued our research activities as described in the Knowledge Centre segment. We convened online mid-term meeting and meeting of the Regional Advisory Committee to discuss the progress of the training activities of RTI Mumbai during the calendar 2021-22 on 30 August 2021.

(iii) Significant Events/ developments in RTI, Mumbai

Shri Abdul Rauf, Director General took charge of RTI, Mumbai on 1 April 2021, after Ms. Alka Rehani Bhardwaj,

Director General proceeded on leave from that date.

Ms. Alka Rehani Bhardwaj, Director General had joined RTI, Mumbai on 4 April 2017.

Pre-examination training was conducted for a batch of 47 DRAAOs of Commercial Cadre during the months of April & May 2021.

Shri Mahadevan P, Sr.Audit Officer(Knowledge Centre) got repatriated to his parent cadre on 15-09-2021 on completion of 7 years of deputation. RTI Mumbai acknowledges his excellent contribution to the capacity building efforts of the institute and wish him all the best in his future assignments.

On passing SAS(Commercial) Shri Ashish Jain, Sr.Auditor was relieved and transferred to Office of the Principal Director of Audit (Agriculture, Food & Water Resources), New Delhi, Mumbai Branch in June 2021. RTI Mumbai wishes Shri Ashish Jain, AAO a bright future in the Department.

Section 3: Photo Gallery

हिन्दी पखवाड़ा 2021



Section: 4

Gist of significant observations in CAG’s reports relating to Knowledge Centre topics

An adapted compendium of highlights of significant observations in CAG’s reports relating to Knowledge Centre topics tabled in competent Legislature during the half-year ended September 2021

Non-submission of accounts by PSUs and Autonomous Bodies

Various reports tabled in the State Legislatures during the half year ending 30-09-2021 have pointed out accounts being in arrears in respect of State Autonomous Bodies and Public Sector Undertakings. A gist of these is given below:

<p>Nagaland Report No. 2 of 2020 (2018-19) Para 4.1.5</p>	<p>as on 30 September 2019, five working PSUs had arrears of total 18 accounts ranging from one to nine years. During 2018-19, four working PSUs finalised total eight accounts, while remaining one PSU (Nagaland Handloom & Handicrafts Development Corporation Limited) had not finalised any accounts after 2013-14</p>
<p>Meghalaya Report No. 2 of 2021 (2019-20) Para 4.11 & 4.12</p>	<p>Annual accounts of three autonomous bodies were outstanding since 2016-17/ 2017-18. Similarly, accounts of 16 PSUs were in arrears for one to four years. This requires urgent intervention at the highest level in order to have a realistic and timely assessment of their financial position and review of financial assistance to these bodies due to arrears in their accounts.</p>
<p>Rajasthan Report No. 3 of 2021 (2019-20) Para 4.13</p>	<p>Out of 46 State PSUs, accounts of 8 PSUs are pending since 2015-16 to 2018-19 in which Government invested ₹322.04 crore</p>
<p>Uttarakhand Report No. 1 of 2021 (2018-19) Para 4.16.2</p>	<p>There were 22 PSUs whose accounts were in arrears ranging from one year to 33 years. Out of 22 PSUs, eight PSUs were persistent defaulters in submitting their accounts to the Principal Accountant General (Audit). Further, 10 PSUs having accounts in arrear were loss making and had an accumulated loss of ₹ 491.85 crore against the paid up capital of ₹ 275.00 crore</p>
<p>Jharkhand Report No. 1 of 2021 (2018-19) Table 1.1.1 of Para 1.1.4</p>	<p>Out of 28 active Govt Companies, 74 out of 84 accounts for 3 years (2016-17 to 2018-19) are in arrears in respect of 24 Govt Companies</p>

<p>Puducherry Report No. 1 of 2021 (2019-20) Para 5.10.2</p>	<p>Accounts of all the 12 Government companies were in arrears for various reasons. These companies submitted their 15 arrear accounts (pertaining to various financial years) during 2020-21</p>
<p>Uttar Pradesh Report No. 1 of 2021 (2018-19) Paras 3.8 & 3.8.1</p>	<p>Out of 56 functional PSUs, only seven PSUs had submitted their accounts for the year 2018-19 and 49 functional PSUs had arrears of 208 accounts. Out of 43 non-functional PSUs (including 12 PSUs under liquidation), one PSU (Uttar Pradesh State Yarn Company Limited) had submitted its accounts for the year 2018-19 and 40 PSUs¹ had arrears of 653 accounts. GoUP had provided ₹3,685.90 crore (Equity: ₹ 48.84 crore, Loan: ₹1,161.24 crore and Grant: ₹2,475.82 crore) in 27 of the 89 State PSUs having arrear accounts during the period for which their accounts were in arrears.</p>
<p>Chattisgarh Report No. 3 of 2021 (2019-20) Para 4.14 & Table 4.16</p>	<p>Out of 30 PSUs in Chattisgarh (including 2 non-working PSUs) a total of 47 accounts were in arrears for periods ranging from 1 to 5 years in respect of 28 PSUs(including 1 non-working PSU)</p> <p>The State Government provided budgetary support (grants & subsidies) and accepted liability (guarantee) for ₹17,610.71 crore in fourteen PSUs during the period for which their accounts were in arrears up to 31 March 2020. These PSUs have not finalised their accounts for the last one to four years in violation of the provisions of the Companies Act. However, no budgetary support had been extended to the non-working PSUs. Due to non-finalisation of accounts, the C&AG has been unable to discharge his responsibilities with regard to certification of accounts of these PSUs as required under CAG's DPC Act, 1971 and the Companies Act.</p> <p>The above position reflects the failure of the concerned administrative departments and specifically of the Finance Department to ensure that the defaulting companies comply with the relevant Acts.</p>
<p>Himachal Pradesh Report No. 1 of 2021 (2018-19) Para 5.8.1 (Table 5.5) & Para 4.7 (Table 4.6)</p>	<p>Out of 20 PSUs in sectors other than power sector, 36 accounts in respect of 19 PSUs were in arrears for a period of one to five years as on 30-09-2019.</p> <p>In the power sector, all the four PSUs had in all six accounts in arrears for two years as on 30-09-2019</p>

Learning point: The observations in the Audit Reports of various States highlight the statutory requirements regarding finalisation of accounts with risk involved in any delay in finalisation and non-compliance thereof by the PSUs

Commercial Audit - Compliance Audit Observations

[Report No. 2 of 2020 for the year 2018-19 in respect of Government of Nagaland tabled in the legislature on 05 August 2021](#)

Nagaland Industrial Development Corporation Limited (NIDC)

NIDC irregularly extended (December 2017) an advance of ₹ 50 lakh to the Chairman of NIDC, crediting the same to his personal account, on the verbal instructions of the Managing Director, NIDC by diverting grants received from the State Government towards employee related payments and cost of repair and maintenance works relating to Agro Food Processing Special Economic Zone (AFSEZ) without the approval of the competent authority or of the Board.

Learning point: The audit finding flags misuse of power for personal gain by diverting government grants.

Nagaland State Mineral Development Corporation Ltd (NSMDC)

NSMDC paid an additional cost of ₹ 20.72 crore as cost escalation on a bridge work contrary to the contract terms after settlement of contractor's dues and closure of work. The escalation was allowed at more than 100% of original contract value of ₹ 15.43 crore without any specific clause in the contract to allow enhancement of rates and despite the fact that the delay in completion of work was not attributable to the Government at any stage. Further, proposal for enhancement of rate was not based on technical calculation as stipulated in GFR and not accompanied by detail-revised estimate.

Learning point: The audit finding highlights gaps in contract management in violation of the provisions of GFRs leading to undue advantage being passed on to the contractor.

[Report No. 2 of 2021 for the year 2019-20 on the Government of Meghalaya tabled in the Legislature on 17 September 2021](#)

Functioning of State Public Sector Enterprises

The losses of the power sector SPSEs are a drain on the State's economy and resources. Despite the consistent State budgetary support provided by the State Government, aggregating ₹430.04 crore to four power sector SPSEs during 2017-18 (₹137.26 crore), 2018-19 (₹60.81 crore) and 2019-20 (₹ 231.97 crore) by way of equity (₹ 164.98 crore), loans (₹ 35.77 crore) and grants/subsidy (₹ 229.29 crore), their performance has not improved.

During 2019-20, out of 16 working SPSEs (excluding one SPSE which has not finalised its first accounts), three SPSEs earned profits (₹ 2.83 crore) as per their latest finalised accounts. Further, the accumulated losses (₹ 2,159.69 crore) of seven working SPSEs had completely eroded their paid-up capital (₹ 1,147.33 crore). As on 30 September 2020, all 17 working SPSEs had a total arrear of 29 Accounts ranging from one to four Accounts. The highest number of accounts pending finalisation (four Accounts each) pertained to Meghalaya Transport Corporation and Forest Development Corporation of Meghalaya Limited.

[Report No. 1 of 2021 for the year 2019-20 on Government of Karnataka tabled in the legislature on 15 September 2021](#)

Non remittance of interest earned out of Government grants

Despite instructions to all Corporations/Companies/Autonomous Bodies to remit interest earned on Government funds to Government account, audit observed that ten Companies/Corporations in contravention to the above instructions did not remit the interest earned amounting to ₹803.99 crore to Government, some of them treating the interest so received as income in their books of account and utilising the same to defray their staff and administration costs.

Learning point: The audit finding highlights contravention of orders for remittance of income received from Government funds into Government account and the resultant impact on the non-tax revenue of the State.

[Report No. 4 of 2021 for the year 2019-20 on Government of Odisha of tabled in the legislature on 09 September 2021](#)

Quality of Capital Expenditure in Public Sector Companies and Corporations

Investments by the State Government in Public Sector Units (Corporations and Companies) which result in equity infusion are classified as Capital expenditure. Such equity infusion is intended for procurement and use of fixed assets such as land, buildings, plant and machinery, equipment and other infrastructure by these PSUs. Such Capital expenditure in the form of investments by the Government is expected to give rise to income in the form of dividends or capital gains in future periods. Capital expenditure in the companies and corporations, which are loss making and whose net worth is completely eroded, is not sustainable. Return on investment in share capital invested in PSUs is therefore, an important determinant of quality of capital expenditure.

As against a total investment of ₹ 5698.65 crore by the State Government in PSUs, only ₹ 321.38 crore was received as dividend, rate of return being 5.64 % vis-à-vis average rate of Government borrowing of 7.09 percent. Rate of Return showed a declining trend from 14.26% in 2015-16 to 5.64 % in 2019-20.

[Report No. 1 of 2021 for the year 2019-20 on Government of Gujarat tabled in the legislature on 28 September 2021](#)

The State of Gujarat defines “total outstanding debt/ liabilities” to include only liabilities upon the Consolidated Fund and Public Account of the State. On the other hand, Andhra Pradesh, Karnataka and Haryana define “total liabilities” to include borrowings by the public sector undertakings and the special purpose vehicles and other equivalent instruments including guarantees where the principal and/or interest are to be serviced out of the State budgets, apart from the liabilities under the Consolidated Fund of the State and the Public Account of the State.

The State Government may consider depicting the borrowings by the public sector undertakings and the special purpose vehicles and other equivalent instruments including guarantees in “total outstanding debt/liabilities” where the principal and/or interest are to

be serviced out of the State budget. This would render transparency to the Accounts and facilitate the State Government in assessing the clear liabilities in the event of default by the entities.

Learning point: The audit finding compares the best practices in the other States and recommends adoption of the same in the State of Gujarat.

[Report No. 1 of 2021 for the year 2018-19 on Government of Jharkhand tabled in the legislature on 08 September 2021](#)

Quality of accounts

The quality of accounts of power sector PSUs as well as other PSUs needs improvement. Nine audited accounts for the years 2011-12 and 2017-18 relating to four PSUs were finalised during 01 May 2018 to 31 December 2019. The Statutory Auditors had issued certifications with qualifications for seven accounts, Adverse for one accounts & Disclaimer for one accounts. Compliance to the Accounting Standards by the PSUs remained poor as the Statutory Auditors pointed out three instances of non-compliance to the Indian Accounting Standards in two accounts of two PSUs.

In respect of 10 accounts of non-power PSUs forwarded to the Accountant General during 1 January 2019 to 31 December 2019, the Statutory Auditors issued certification with qualifications in respect of eight accounts and disclaimer in two accounts. There were five instances of non-compliance with Accounting Standards in three accounts.



Section: 5

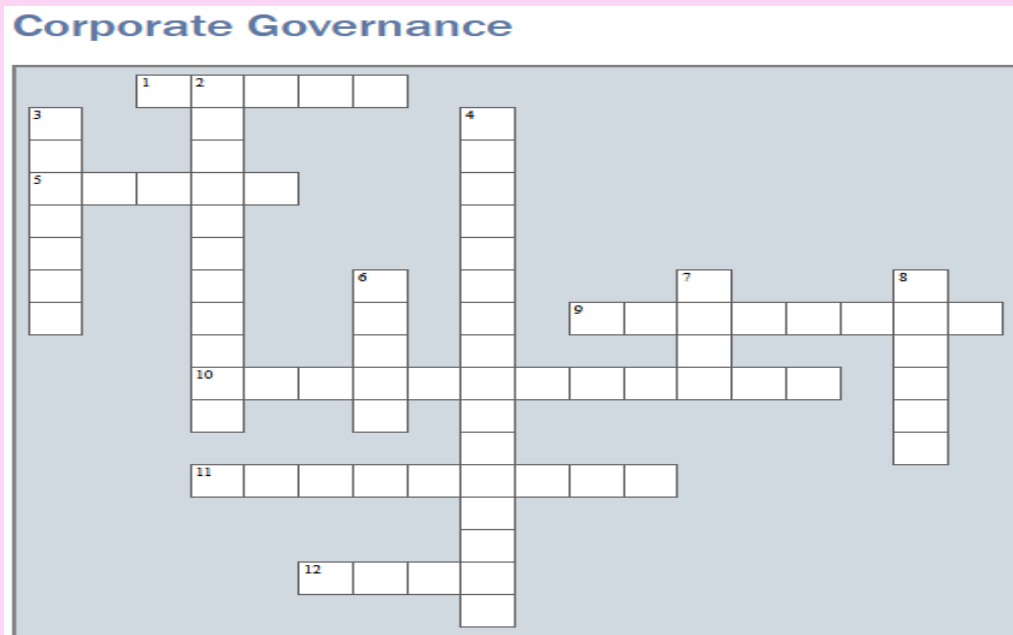
Developments of Interest on Knowledge Centre topics

Latest Circulars/Notifications

Ministry/Dept/Authority	Subject	No. of Date
Department of Public Enterprises	Grading of CPSEs on the basis of their compliance with Guidelines on Corporate Governance for Central Public Sector Enterprises (CPSEs) - regarding	F No. 3(2)/2016-MGMT dated 15-06-2021
	Revised Consolidated Instructions regarding Global Tender Enquiry (GTE) under rule 161(iv) of General Financial Rules (GFRs), 2017 up to ₹ 200 crore- regarding.	F. O. DPE/7(4)/2017-Fin. Dated 09-08-2021
	Projects funded by Multilateral Development Banks (J:VIDBs)/Bilateral Funding Agencies (BFAs)- applicability of procurement guideline -regarding.	DPEI7(4)/2017-Fin dated 04-08-2021
	Onboarding of CPSEs and their authorized resellers as sellers on Government e-Marketplace (GeM)	PP-7(4) 2007-Fin (Part-II) dated 12-07-2021
	Consolidated Instructions regarding Global Tender Enquiry (GTE) under Rule 161(iv) of General Financial Rules (GFRs) 2017 upto Rs 200 crore	DPE 7(4)2017-Fin. Dated 07-07-2021
	Restrictions under Rule 144(xi) of General Financial Rules (GFRs), 2017- regarding	DPE-7(4)1 2017-Fin dated 07-07-2021
	Procedures for payments for Goods, Services to sellers, service providers in Government e-Marketplace (GeM) through PFMS and by non -PFMS agencies, entities (NPAE)) - regarding	DPE-7(4) 2007-Fin dated 07-07-2021
	Procurement of Goods or Services through Government e-Marketplace (GeM) - regarding	DPE-7(4) 2007-Fin dated 21-06-2021

Ministry/Dept/Authority	Subject	No. of Date
	Transparency in Works, Purchase, Consultancy contracts awarded nomination basis	F. No. 13-1-2020-MGMT dated 13-04-2021
Ministry of Corporate Affairs	Gap between two board meetings under section 173 of the Companies Act, 2013 (CA-13) - Clarification - reg.	F. No.2/6/2020-CL-V dated 03-05-2021
	Frequently Asked Questions (FAQs) on Corporate Social Responsibility (CSR) -reg.	General Circular No.14/2021- dated 25-08-2021
	General Circular No.13/2021- Clarification on spending of CSR fund for COVID-19 vaccination - reg.	General Circular No.13/2021 dated 30-07-2021
	Clarification on offsetting the excess CSR spent for FY 2019-20	E-file no. CSR-01/4/2021- CSR-MCA- dated 20-05-2021
	Clarification on spending of CSR funds for 'creating health infrastructure for COVID care', 'establishment of medical oxygen generation and storage plants' etc.	General Circular No.09/2021- dated 05-05-2021
	Clarification on spending of CSR funds for setting up temporary COVID Care facilities and makeshift hospitals-reg.	General Circular No.05/2021- dated 22-04-2021
SEBI	Format of compliance report On Corporate Governance by Listed Entities	Circular No. S EBI/HO/CFD/CMD 2/P/CIR/2021/567 dated 31-05-2021

Section: 6
Newsletter Crossword (September 2021)



Across	Down
<p>1 The approval of shareholders by special resolution shall be obtained every year, in which the annual remuneration payable to a single non-executive director exceeds ___ per cent of the total annual remuneration payable to all non-executive directors, giving details of the remuneration thereof</p> <p>5 A person shall not be a director in more than ___ listed entities with effect from April 1, 2020</p> <p>9 The board of directors shall have ability to ___ to assist executive management by challenging the assumptions underlying: strategy, strategic initiatives (such as acquisitions), risk appetite, exposures and the key areas of the listed entity's focus</p> <p>10 The chairperson of the Stakeholders Relationship Committee shall be a ___ director.</p> <p>11 The listed entity shall file the progress of complaint cases with the recognised stock exchange(s) on a ___ basis</p> <p>12 As per LODRs Board of Directors shall meet atleast ___ times a year</p>	<p>2 At least one _____ director on the board of directors of the listed entity shall be a director on the board of directors of an unlisted material subsidiary, whether incorporated in India or not.</p> <p>3 In the LODR Regulations, 2015 the letter 'L' Stands for _____</p> <p>4 A compliance officer should be a qualified _____</p> <p>6 The audit committee shall have minimum _____ directors as members</p> <p>7 LODR is issued by _____</p> <p>8 The listed entity shall ensure that it is registered on the SCORES platform or such other electronic platform or system of the Board as shall be mandated from time to time, in order to handle investor complaints electronically in the manner specified by the Board</p>

Answers:

<u>Across:</u>	<u>Down:</u>
<p>1 Fifty</p> <p>5 Seven,</p> <p>9 Stepback</p> <p>10 Nonexecutive</p> <p>11 Quarterly</p> <p>12 Four</p>	<p>2 Independent</p> <p>3 Listing</p> <p>4 Company Secretary</p> <p>6 Three</p> <p>7 SEBI</p> <p>8 Scores</p>