

CHAPTER V

INTERNAL CONTROL SYSTEM IN GOVERNMENT DEPARTMENTS

General Administration (Tourism) Department

5.1 Internal Control System in Tourism Department

Highlights

- During the period 2001-05 there were persistent savings ranging from 16 to 24 *per cent* of the budget provision which was indicative of lack of budgetary control.

(Paragraph 5.1.7)

- Owing to non-maintenance of registers with regard to expenditure and liabilities, there was no effective monitoring of expenditure which necessitated surrender of savings on the last working day of the financial year.

(Paragraph 5.1.8)

- Advances totalling Rs 5.47 crore were pending adjustment for periods up to seventeen years.

(Paragraph 5.1.11)

- There was no mechanism to monitor the utilisation of Central assistance or the funds released by the Department to the implementing agencies, etc., and to watch the progress of tourism promotion projects.

(Paragraphs 5.1.20 to 5.1.23)

- Financial principles and procedures were not observed in awarding works of publicity/advertising.

(Paragraph 5.1.25)

- No proper controls were exercised by the Department in the functioning of Guest Houses.

(Paragraphs 5.1.27 to 5.1.29)

- The recommendations of the Public Accounts Committee for formation of an independent full fledged Internal Audit Wing had not been acted upon and internal audit was confined to inspection of stores and accounts for the purpose of issuing non-liability certificates in retirement cases.

(Paragraph 5.1.35)

Introduction

5.1.1 The functions of the Tourism Department are to promote tourism in the State, provide hospitality and other amenities to VVIPs, VIPs, and high dignitaries, run Guest Houses and upkeep of residential bungalows of Ministers.

5.1.2 Internal control is universally defined as a managerial process designed to provide reasonable assurance regarding the achievement of the following three objectives that all organisations strive for:

- Economy and efficiency of operations including achievement of performance goals and safeguarding of resources against loss;
- Reliable financial and operational data and reports; and
- Compliance with laws and regulations

Internal Control has five essential components namely control environment, risk assessment, control procedures, information and communication and monitoring.

5.1.3 An evaluation of the internal control system in the Tourism Department was carried out to see whether the control system provides a reasonable assurance for -

- Proper financial control
- Proper operational controls over tourism promotion activities and running of Guest Houses
- Safeguarding resources against loss

Organisational set up

5.1.4 The Department is headed at the Government level by the Secretary, Tourism which comes under General Administration Department. The Director of Tourism is the Head of the Department assisted by two Additional Directors (General and Hospitality), three Joint Directors (one at the Directorate and two at Regional Offices at Ernakulam and Kozhikode), ten Deputy Directors and other staff.

Audit coverage

5.1.5 An evaluation of the internal control system in the Department covering the period 2001-05 was conducted during March-July 2005 by a test check of records of the General Administration and Tourism Departments in the Secretariat, Directorate of Tourism, two Regional offices, six* (out of 24) Guest Houses, two** (out of 20) Tourist Information Centres and Motor

* Ernakulam, Malappuram, Munnar, Kanyakumari, Kottayam and Thrissur

** Kovalam and Thiruvananthapuram

Vehicle Garage of the Department. Four[&] (out of 14) District Tourism Promotion Council Offices were also selected for test check and details were collected from the remaining DTPCs. The audit findings are discussed in the succeeding paragraphs.

Financial controls

Budgetary control

Instructions on preparation of Budget estimates were not followed

5.1.6 The Kerala Budget Manual (KBM) provides that the budget estimates of the Department are to be prepared on the basis of proposals received from subordinate offices. Such estimates are to be submitted to the Government on the due date prescribed by the Government each year. There were delays of 13 to 47 days in sending Budget Estimates (Non-Plan) by the Director for the years 2001-02 to 2004-05 to the Finance Department. Subordinate officers also did not send their budget proposals for the said periods to the Directorate before the due dates fixed. Dates of forwarding budget estimates for Plan expenditure for 2001-05 were not furnished by the Directorate. Delay in sending budget proposals to the Finance Department affects the quality of scrutiny by the latter and contributes to the eventual mismatch between the budget and the actual expenditure.

5.1.7 During the period 2001-05, there were persistent savings ranging between Rs 12.09 crore to Rs 17.44 crore, the percentage of savings being 16 to 24 of the budgetary provisions. The Directorate did not furnish any reason for such savings. During these years surrender of Rs 40.42 crore (aggregate) was made on the last day of the financial years, thereby revealing serious inadequacies in Information and Communication and Monitoring components of Internal Control.

Expenditure control

Monitoring of expenditure against provision was very poor

5.1.8 The Director of Tourism as the Chief Controlling Officer is required to allot budget provision to various subordinate offices, receive monthly progress report of expenditure from them, forward monthly returns of expenditure to the Government, reconcile expenditure and monitor expenditure against budget provision. The Director and subordinate officers did not maintain the Register of expenditure and liabilities (Form KBM12) and liability register (Form KBM13). Monthly expenditure was not consolidated in KBM15 and the monthly returns of expenditure (Form KBM 16) were never sent to the Government by the Director. Hence the Director could not exercise effective control over expenditure leading to persistent savings and surrender of funds on the last day of the financial year. Government also did not get any feed back on the expenditure from the Department. Reconciliation of Departmental figures of expenditure with those appearing in the books of the Accountant General (A&E) as required under Para 74 of the KBM was pending from 2003-04 onwards (May 2005).

[&] Alappuzha, Ernakulam, Kollam and Wayanad

5.1.9 Government issued (June 2004) directions to fix monthly ceiling of expenditure of a Department by the Head of the Department and to see that expenditure does not exceed the ceiling and the unutilised balance is not allowed to be carried over to the succeeding month. The Head of Department has to furnish to the Finance Department the details of monthly expenditure in Form No II by the 10th of the succeeding month. During the period June 2004 to July 2005, while the details of monthly expenditure in Form No. II were not being sent to the Finance Department, it was observed in audit that the prescribed ceiling fixed had been exceeded in seven months.

5.1.10 The Special Rules for Kerala Tourism Service, 1995 do not provide for the post of Assistant Executive Engineer (AEE) (Garage). But appointment of AEE was made on deputation from other departments and Public Sector undertakings. As per the Financial Rules, the AEE is not empowered to draw Contingent Bills from the Treasury for meeting expenditure. It was, however, observed that the AEE in charge of the Garage drew up to Rs 2 lakh towards fuel charges in one bill and the aggregate amount drawn by him during 2004-05 was Rs 1.82 crore.

Failure to adjust advances

5.1.11 Financial rules prescribe adjustment of all advances at the earliest by presenting final bills. The Director had issued (May 2000) specific instructions to settle advances within one month, not to sanction further advance before settling the earlier advances and to initiate action including Revenue Recovery Proceedings in the case of non-adjustment of advances. As of May 2005, Rs 5.47 crore (in 129 cases) advanced to officers for conduct of fairs and festivals, visit of VVIP/VIPs etc., were pending adjustment in the Directorate for periods up to 17 years. Out of this, Rs 3.55 crore were drawn by the top officials namely the Director/Additional Director /Joint Directors. The Public Accounts Committee (1998-2000) in their 110th Report had recommended (December 2000) that advances pending adjustment should be settled immediately and in future advances should be settled then and there and also to take stringent action against those who failed to settle the advances. However, the control weakness continued to persist. It was noticed that further advances were also being sanctioned to officers before settlement of previous advances.

Despite the observation of the PAC advances totalling Rs 5.47 crore were pending adjustment

Accounting controls

5.1.12 The Kerala Treasury Code (KTC) provides that each transaction should be entered in the cash book as soon as it occurs. However, in Guest House, Kovalam, cash book was not written from 31 July 2003 to 7 January 2004. Cash book was written from 8 January 2004 with 'Nil' as the opening cash balance. Subsequently, the Internal Audit Wing reconstructed cash book for the period 31 July 2003 to 7 January 2004 and it was noticed that there was a cash shortage of Rs 7,48,556. Though the Finance Officer stated (April 2005) that remedial action had been taken, the nature of action taken to make good the shortage of cash had not been intimated (August 2005).

**Cash balance
included temporary
hand receipts for
Rs 2.82 lakh**

5.1.13. Absence of adequate control on cash management was evident in the Directorate also. To meet contingent expenditure, abstract contingent bills up to the prescribed ceiling could be drawn as per the procedure laid down. In disregard of this procedure, it was observed that contingent expenditure was being met by drawing cash by submission of temporary hand receipts. It was also observed, during test-check in audit, that the closing cash balance of Rs 9.48 lakh as on 25 April 2005 included temporary receipts amounting to Rs 2.82 lakh relating to the period 1992 to 2005. These temporary receipts, despite passage of time up to 13 years, had not been settled by submission of detailed bills for which the contingent expenditure had been incurred. Security Deposit of Rs 87,000 (dates of collection not ascertainable as no register was maintained to record the collection of security deposits), which was to be remitted to Treasury was also kept in cash chest and included in the cash balance. The control system clearly did not provide any reasonable assurance against temporary misappropriation of Government money.

5.1.14 In 23 cases, where liability of Rs 10.39 lakh relating to the period March 1989 to August 2004 had been fixed by the Internal Audit Wing of the Department, no recovery was effected from the officers concerned.

5.1.15 In the Transport Garage of the Department, detailed vouchers for the advance of Rs 1.69 lakh drawn during 2001-02 and 2002-03 by the officials were not produced. The Assistant Executive Engineer (AEE) had reported to the Director that Rs 1.69 lakh had been misappropriated. The AEE stated (May 2005) that disciplinary action and recovery were being initiated in these cases.

5.1.16 Control weakness turns out to be grave when cash handling is not covered by fidelity insurance as provided in Article 286 of the Kerala Financial Code (KFC) Volume I. Rule 130 of KTC Volume I provides for double lock of cash chest, custody of keys by two different persons and deposit of duplicate keys in the Treasury. These directions were not followed in the Directorate as well as in the other offices test checked.

5.1.17 Central assistance of Rs 32.76 crore was kept in the Treasury Savings Bank (TSB) account of the Directorate (May 2005). The Department could give the scheme-wise details for Rs 28.94 crore only and was not sure of the schemes for which the balance (Rs 3.82 crore) was kept in the Treasury. No reconciliation of Departmental figures with that of Treasury pass book was conducted. Meanwhile, Rs 36.86 lakh were credited (April 2004) by Treasury on account of interest for 2003-04 in violation of the directions (July 1993) of the Government that no interest was to be allowed on the Government money deposited in TSB. The wrong credit was not brought to the notice of the Treasury by the Directorate.

Operational Controls

Tourism promotion activities

5.1.18 The Department creates necessary infrastructure facilities for development of tourism, gives incentives and financial assistance to

institutions and organisations engaged in the field, conducts fairs and festivals and provides information through print and electronic media.

5.1.19 The development of infrastructure was carried out by the Department through the Central Public Works Department (CPWD) and the District Tourism Promotion Councils (DTPC), various autonomous bodies and line departments. During 2002-05, the Department had spent Rs 92.25 crore including Central assistance of Rs 35.30 crore towards development of infrastructure facilities. Test check of the control exercised by the Department in the development of infrastructure facilities revealed the following.

5.1.20 The Department released financial assistance of Rs 97.82 lakh during 1997-2004 to four DTPCs for implementation of nine schemes. Out of this, Rs 29.79 lakh only had been utilised by the DTPCs and Rs 68.03 lakh were either held in bank accounts or diverted to other schemes by the respective DTPCs as detailed below:

(Rupees in lakh)

Sl No.	Name of scheme	Name of DTPC	Year of release	Amount drawn	Amount utilised as of April 2005	Amount not utilised/ diverted
1	Amenity-cum-Nature study	Wayanad	2003-04	13.00	2.43	10.57
2	Development of Pazhassi Memorial	Wayanad	1997-98	15.50	14.65	10.85
3	Mini Train Project	Wayanad	1996-97	10.00		
4.	Construction of Water Park at Malampuzha	Palakkad	1996-97	15.00	Nil	15.00
5	Bhoodathankettu	Ernakulam	1999-2000	10.00	Nil	10.00
6	Kottayil Kovilakam	Ernakulam	1997-98	12.77	10.00	2.77
7	Tourism Club	Ernakulam	2002-03	8.85	2.71	6.14
8	Veerumala Hills	Kasaragod	2000-01	2.70	Nil	2.70
9	Gateway to Kerala	Kasaragod	2002-03	10.00	Nil	10.00
Total				97.82	29.79	68.03

No monitoring of the progress of projects for which funds were released to the DTPCs

5.1.21 No control procedures had been put in place for monitoring the physical progress of the projects for which funds had been provided by the Directorate. Though the Director instructed (September 2004) the Deputy Directors to monitor the functioning of the DTPCs, they did not exercise any check. Thus, transfer of funds to the DTPCs without appropriate controls in place for watching the proper utilisation of funds *vis-à-vis* the progress of works resulted in non-utilisation/diversion of funds.

Execution of Centrally assisted schemes

No mechanism had been evolved to implement Centrally assisted projects on a priority basis

5.1.22 The Department failed to utilise the Central assistance received for various tourism promotion projects. In eight cases, out of Rs 7.11 crore received as Central assistance during 1999-2004 the Department could not utilise Rs 6.50 crore due to non-commencement or non-completion of works

and Rs 91 lakh were yet to be received from the Government of India (GOI) as shown below.

(Rupees in crore)

Name of Project	Project cost	GOI Assistance	Period of release	Amount released by GOI.	Expenditure incurred	Amount not released by GOI	Remarks
Development of Marina at Bolgatty, Kochi	16.95	4.23	31 March 2004	3.99	-	0.24	GOI directed that if the amount was not utilised within six months it was to be surrendered, but the amount was neither utilised nor surrendered.
Adventure Tourism at Munnar	0.72	0.72	31 March 2001 to 29 May 2003	0.56	0.26	0.16	Equipment worth Rs 25.62 lakh purchased and stored in Yatri Nivas, Ernakulam
Waterside amenity at Vattakkayal	0.74	0.50	31 March 2000 to 13 March 2003	0.40	-	0.10	Work not started
Water Sports Complex, Ashtamudi	0.45	0.40	18 March 1999 to 07 July 2001	0.32	-	0.08	Work not started
Tourism Reception Centre, Vythiri	0.34	0.25	15 February 2000	0.25	-	-	Work not started
Development of Walkway at Kochi	1.14	0.57	27 March 2003 to 29 November 2004	0.35	0.15	0.22	Work not completed
Tourist Reception Centre at Munnar	0.34	0.25	15 February 2000	0.25		-	Work not started
Innovation Water Sports	1.50	1.10	14 February 2002	0.99	0.20	0.11	Work was to be completed by February 2003/ Not completed.
Total		8.02		7.11	0.61	0.91	

5.1.23 Though two of the schemes were only partially completed, the Department furnished incorrect reports as 'completed'. Similarly, in respect of five schemes, the work on which had not commenced, reports were sent to GOI as 'work in progress'. The Department had not evolved any mechanism to implement the Centrally assisted projects on a priority basis so as to avail of the maximum assistance from the GOI for tourism promotion activities.

Publicity and conduct of festivals and fairs

5.1.24 Publicity through print and electronic media, festivals and international fairs are arranged through private agencies (Advertising Agencies and Event Managers). Rupees 34 crore had been spent on publicity works during 2002-05.

Rules and procedures not followed in awarding work to advertising agencies

5.1.25 Lack of financial prudence and violation of established financial principles were evident in the entrustment of works of advertising through advertising agencies. As per the existing practice, the Government empanels a group of advertising agencies to handle the work of advertisement and publicity. Government had empanelled (June 2003) three agencies for advertisement and publicity works including coordination of National and International fairs. When such a panel exists, financial prudence requires entrustment of any item of work on the basis of competitive offers obtained from the empanelled agencies. But the Department entrusted the works to one or the other agency without inviting offers and without executing any agreement. Payment was made to the agency on the basis of the invoice submitted by it without any further check or scrutiny by the Directorate as there was no approved rate. The agency did not submit detailed vouchers for the expenditure. During 2004-05, out of Rs 8.99 crore spent, Rs 7.87 crore were paid for works executed through one agency. The estimate of expenditure for International Tourism Borse Berlin 2003 and 2004 and International Boat Show 2003 were submitted by the agency only after the proposal was sent to the Government and sanction obtained. The invoice for payment was also for the exact amount in the estimate including items like unforeseen expenditure and telephone charges. When this was pointed out in audit, the Director stated (July 2005) that “as an empanelled agency it is implied that they undertake the promotional activities for the Department professionally and within the limits of financial propriety.” The reply is not acceptable as rules of financial propriety require that competitive offers should be obtained from the empanelled agencies and unless there is a lumpsum contract, individual items of expenditure should receive adequate scrutiny.

Management of Guest Houses

Department did not exercise any control on the functioning of Guest Houses

5.1.26 The occupancy percentage in the Guest Houses was found to be very low in test checked cases ranging from 7 per cent to 31 per cent in 2003-04 and 8 per cent to 46 per cent in 2004-05. In Guest House, Thrissur while the occupancy rate had fallen from 31 per cent (2003-04) to 27 per cent (2004-05), electricity charges had gone up from Rs 9.46 lakh to Rs 19.31 lakh during the same period though there was no revision in the electricity tariff. In five[#] Guest Houses test checked, it was observed that the expenditure incurred on their maintenance amounted to Rs 2.29 crore against which the revenue collection was only Rs 57 lakh during 2003-05. The Department had not analysed the reasons for the low occupancy in the Guest Houses and also the

[#] Ernakulam, Kanyakumari, Kovalam, Ponmudi and Thrissur

reasons for the wide variations in the maintenance expenditure of the Guest Houses vis-à-vis revenue collected.

5.1.27 According to the Government orders, though no rent is to be collected from the Officers, Ex-Ministers, MLAs, Ex-MLAs, Ex-MPs if the stay is for less than six hours, they were required to make entries in the occupancy registers. It was, however, observed that these instructions were not being complied with.

Provisions of KTC were not followed in handling of cash in Guest Houses

5.1.28 As per the provision of the KTC, the Departmental revenues were required to be remitted into the Treasuries and their utilisation towards revenue expenditure was prohibited. It was, however, observed that the Guest House Managers were appropriating the Departmental revenues for meeting revenue expenditure giving scope for temporary misappropriation of Government money. The transactions of expenditure met from revenues were not recorded in the cash book. The Guest House Managers did not hand over cash balance when they were transferred. In some cases vouchers for the money utilised were handed over and there was no physical transfer of cash. In some other cases, neither the vouchers nor cash was handed over. Guest House Managers prefer the claim for reimbursement from the Directorate and on reimbursement they remit the amount to Treasury. In cases where claims were not admitted due to non-production of vouchers or unsatisfactory vouchers, revenue remained unremitted as indicated below.

5.1.29 In five Guest Houses^{*}, revenue of Rs 18.31 lakh was appropriated for expenditure during the period November 2002 to February 2005. Out of this, Rs 2.47 lakh only were got reimbursed and remitted into Treasury as of June 2005. The balance of Rs 15.84 lakh was neither reimbursed nor realised from the officials concerned and hence not remitted into Treasury (June 2005). In these cases neither the amount was recovered from the persons responsible nor disciplinary action finalised against them by the Department.

Administrative controls

Department was not having a Manual till June 2005

5.1.30 The Department of Tourism did not have a Manual of its own till 2005. A draft submitted by the Director in June 2004, at the instance of Audit, was approved by the General Administration Department in June 2005. Though offices of Regional Joint Directors were created (August 1996) at Ernakulam and Kozhikode as subordinate controlling offices of the respective regions, neither their duties, powers and responsibilities nor their financial delegation were prescribed. Regional Joint Directors, Ernakulam and Kozhikode stated (April 2005) that though separate delegation of financial power was not given to Regional Joint Directors, the duties and responsibilities as subordinate controlling officers were being discharged in good faith so as to carry out the Government functions on the assumption that the rank of Regional Joint Director was equivalent to that of Joint Director at the Directorate. Government had not issued orders delegating financial powers to Regional Joint Directors (August 2005). However, the Regional

^{*} Ernakulam, Thrissur, Munnar, Malappuram and Kovalam

Joint Directors had been incurring expenditure on contingencies. The expenditure incurred by the Regional Joint Directors, Ernakulam and Kozhikode on contingent expenditure during 2004-05 was Rs 22.50 lakh and Rs 13.28 lakh respectively although no financial powers had been delegated to them.

Physical control over assets

5.1.31 No periodical physical verification of stores was conducted in any office under the Directorate *viz.* Central Store, Government Guest Houses and other subordinate offices of the Directorate.

5.1.32 Inventory list of stores was also not maintained in the Bungalows of Ministers. Physical verification of stores and furniture was not being conducted when a Minister vacates the bungalow. The Director stated (July 2005) that necessary instruction had been issued to the officers concerned to conduct physical verification of stores.

Allotment of vehicles without norms

5.1.33 As of May 2005, there were 151 vehicles under the custody of the Assistant Executive Engineer, Garage. Sanctioned strength of vehicles in the Department had not been fixed by the Government. As against the norm (January 2002) of one vehicle for each office, more than one vehicle were allotted to eight offices/ Officers (12 vehicles to two Ministers and 21 vehicles to six Officers). Neither the Directorate nor the General Administration Department (Political) monitors the utilisation of the Government vehicles.

Internal Audit

**Internal Audit
System was totally
lacking**

5.1.34 The functions of the internal audit wing include examining, evaluating and maintaining the adequacy of the accounting and internal control systems. It also helps in assessing the organisation's systems and procedures in order to prevent fraud, errors, etc. Internal audit must be independent of the organisation and report directly to top management.

5.1.35 The Public Accounts Committee (PAC) (1993-95) in its 74th Report had recommended that the internal Audit wing of the Department should inspect the accounts of the Guest Houses at least once in three months. They also recommended formation of an independent full fledged audit wing for ensuring concurrent audit. But the Internal Audit wing was not strengthened and was manned by one Inspecting Officer and two clerks only. The Director stated (April 2005) that there was inadequacy of staff in the wing and no regular audit was being conducted. Audit of only the accounts and stores for the purpose of issuing Non-liability Certificate in retirement cases were being conducted by the Internal Audit wing. There are 55 institutions under the Directorate of Tourism. During 1999-2004, audit was conducted only in 31 institutions i.e., on an average 6 institutions in a year. In 24 institutions audit was not conducted during 1999-2004.

Response to Audit

5.1.36 Accountant General (Audit) conducts audit of the Directorate and subordinate offices of the Department and major irregularities are reported through Inspection Reports (IRs). As of June 2005, 142 Paragraphs in 29 IRs issued up to March 2005 were outstanding which included objections from 1998-99 onwards.

5.1.37 As per the KFC, the head of office is to take action to rectify the irregularities pointed out during audit even without waiting for receipt of the IRs. But even after several years of the issuance of IRs, irregularities pointed out were not rectified.

Conclusions

5.1.38 Review of the internal control system revealed that the control system was very weak and the in-built controls were inadequate when compared to the range of activities of the Department. Rules, regulations and orders of the Government on Budget preparation, expenditure controls, etc., were not adhered to. Recommendations of the PAC on adjustment of advances, monitoring the functioning of Guest houses, strengthening the Internal Audit wing, etc., were not acted upon. The control procedures could not ensure the exercise of the duties and responsibilities by the officials concerned for safeguarding the assets and interest of the Department. Provisions of the KTC and the KFC were not followed in the maintenance of records and submission of returns to the Government for financial control and decision making. The system could not also ensure timely implementation of Centrally sponsored and other tourism promotional works and the amount set apart for such works were locked up in bank accounts or with executing agencies. There was no system in place for ensuring accountability in the functioning of Guest Houses. The system could not also provide reasonable assurance against the loss of resources and misappropriation of the Government money.

5.1.39 Recommendations

- Compliance with rules relating to preparation of Budget estimates and Budgetary control may be ensured to avoid persistent savings.
- Prescribed procedures for accountal of cash including handling of cash such as obtaining of fidelity insurance should be strictly adhered to. The controls prescribed for incurring of expenditure including maintenance of proper registers, consolidation of monthly expenditure, watch over timely receipt of monthly expenditure returns and submission of details of monthly expenditure should be strictly enforced.
- Established principles and procedures may be followed in engaging publicity agents.
- Inspection of accounts of the Guest Houses may be conducted once in three months, besides conducting surprise inspections.

- An independent and full-fledged Internal Audit Wing may be set up with mandate to audit all institutions with specific periodicity and to provide reasonable assurance regarding adequacy and effectiveness of internal controls.

Response of the Department

5.1.40 The report was discussed (August 2005) with the Principal Secretary to the Government, General Administration (Tourism) Department who agreed with the recommendations of Audit. He had assured to initiate action for rectifying the defects/omissions pointed out in audit

5.1.41 These points were referred to the Government in August 2005; reply had not been received (September 2005).

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