

CHAPTER V

Internal Control System in Government Departments

5.1 Internal Control System in Medical Education Department

Highlights

Medical Education Department has the over all responsibilities to extend and improve the Medical Education in the state. Review of the Internal Control System (ICS) in Medical Education Department revealed ineffective and deficient control system in the Department. The Government continued to incur huge expenditure on the working of colleges that have been transferred to societies though the revenue earned by them was being retained by the societies. Expenditure on pay and allowance was irregularly incurred without sanction for continuation of the temporary posts. Contribution towards Contributory Provident Fund from pay of officials was not being deducted. Cases of non-adjustment of temporary advances and non-utilisation of funds were also noticed. Some of this important findings are as follows-

Service charges, student fees, etc. of Rs.56.68 crore collected in colleges and hospitals were not remitted into treasury in Government account but was retained by society while expenditure on these institutions was borne by the Government.

(Paragraph 5.1.5)

Department spent Rs.3.95 crore irregularly on pay and allowances in respect of temporary posts for which sanction to the continuance was not found during 2000-2005.

(Paragraph 5.1.6)

Neither, the employees share of Rs.59.93 lakh was deducted from their pay nor the matching share of contribution of Rs.67.20 lakh towards CPF was deposited by the societies.

(Paragraphs 5.1.6)

Deficiency in system of departmental inspection by head of the department and heads of the colleges was noticed.

(Paragraph 5.1.8)

Batch-wise sample of medicines worth Rs.21.09 lakh purchased were not got checked/tested at laboratory by the Controller, Food and Drugs.

(Paragraph 5.1.10.1)

Internal audit wing was ineffective as none of the 70 units was audited because of actual shortage of staff during 2000-2005.

(Paragraph 5.1.11.1)

5.1.1 Introduction

Internal Control/Internal Audit System safeguards against errors and irregularities in operational and financial matters. It also assures senior management on the adequacy of risk management. It tends to ensure that provisions of codes, manuals and rules laid down by the Government provide fool proof and workable system for smooth performance of duties and responsibilities to the various levels of staff. In order to ensure these objectives, internal audit wing assists in safeguarding against errors and irregularities in operational and financial matters. The aim of Medical Education Department (MED) is to extend and improve the quality of Medical Education in the state and promote high quality of health services through affiliated hospitals of Medical colleges.

5.1.2 Organisational Set up

At the level of State Government Medical Education Department (MED)¹ is headed by the Principal Secretary who is assisted by a Directorate headed by the Director Medical Education (DME). Under the Directorate there are five² Medical College headed by a Dean, Principal, Dental College at Indore, Principal Nursing College at Indore, Director of Regional Eye Institute at Bhopal and Director Mental Hospital, Gwalior. There were ten³ hospitals which were attached to these Medical Colleges in the State. In the Directorate, a Deputy Director, Finance was responsible for matters pertaining to Finance and Internal Audit Wing.

5.1.3 Audit Coverage

Test-check of the records of the Director, Medical education (DME) office at Bhopal and offices of four⁴ of the five Deans of medical colleges and Superintendents of five⁵ of the 10 hospitals for the period from 2000-01 to 2004-05 was conducted during April to October 2005. The results of test check are given in the succeeding paragraphs.

¹ *MED consists of two system of treatment viz Indian System of Ayurveda and Homeopathy and its subordinate College and hospitals and Allopathy system. This present review covers allopathy system controlled by DME and its subordinate College and hospitals working under the DME.*

² *Medical College –Bhopal, Gwalior, Indore, Jabalpur and Rewa.*

³ *Attached hospitals – Two at Bhopal; One at Gwalior; Four at Indore; Two at Jabalpur and One at Rewa.*

⁴ *Medical College – Bhopal, Gwalior, Indore, Rewa.*

⁵ *Hospitals – Hamidia hospital, Sultania hospital at Bhopal; Maharaja Yashwant Rao and Cancer hospital at Indore, Mahatama Gandhi Memorial/Sanjay Gandhi Memorial hospital at Rewa.*

5.1.4 Audit objectives

The objective of the review was to assess the adequacy and effectiveness of;

- budgetary controls
- expenditure controls
- cash controls
- administrative controls
- operational controls
- store management controls and
- the system of internal audit

5.1.5 Budgetary controls

5.1.5.1 Persistent savings

The details of budget provisions and actual expenditure as per appropriation accounts of the DME for the period from 2000-2001 to 2004-2005 were as under:-

(Rupees in crore)			
Year	Budget Provision	Expenditure*	Excess (+) Savings (-)
1	3	4	5
2000-01	103.60	92.28	(-) 11.32
2001-02	92.62	76.36	(-) 16.26
2002-03	102.48	98.28	(-) 4.20
2003-04	109.12	95.23	(-) 13.89
2004-05	119.42	103.02	(-) 16.40
Grant Total	527.24	465.17	(-)62.07

* Expenditure under grant no 79- Medical Education Department.

Poor budgetary control resulted in persistent savings

There were persistent savings ranging from Rs.4.20 crore to 16.40 crore during 2000-05 under the grant. The Department was also incurring expenditure under Grant No. 41 Tribal areas sub plan and under Grant No. 64 Special component plan for schedule caste mainly for releasing stipend to the students belonging to schedule tribes and schedule caste category.

The DME attributed (April 2005) persistent savings to the ban imposed by Finance Department on drawals from treasury after 15th of January each year and imposition of 10 per cent cut on budget provisions for adopting economy measures. The reply of the Department was not acceptable as the imposition of ban on drawals and 10 per cent cut on budget provision were regular feature of each year as such these should have been kept in view while framing the budget estimates.

5.1.5.2 Non-remittance of Departmental receipt into treasury

Departmental receipts were retained by autonomous societies of the Medical Colleges

The Government of Madhya Pradesh by the notification (March 1997) had declared all Medical Colleges and their affiliated hospitals as autonomous bodies to be governed by societies registered under Madhya Pradesh Registrkaran Adhinyam, 1973. The Government did not specify in the notification of March 1997, the nature of receipt to be deposited in the society account and utilisation of receipt towards expenditure of Medical Colleges/hospitals. Perusal of the records revealed that while preparing budget estimates by the Department the entire receipt of Rs. 56.68 crore during 2000-05 on account of fees collected from students, rent of Government building/properties, pathological and x-ray charges, operation charges, etc. was not shown as Departmental receipt under the receipt head 0210-Medical and Public Health, 03-Medical Education, Training and Research, 105-Allopathy as was being shown before issue of the notification and only a token provision was made in the budget estimates under the receipt head of the Department. The expenditure of Rs.465.17 crore during 2000-05 was incurred by the Government on these Medical Colleges/hospitals while the revenue earned by them was retained by the societies.

5.1.6 Expenditure Controls

5.1.6.1 Non-reconciliation of expenditure figures

Expenditure incurred on medical education was not reconciled by the department

Financial rules require departmental controlling officers to reconcile periodically the departmental figures of expenditure with those booked by the Accountant General (A&E) to ensure accuracy of accounts, identification of errors, omissions, misclassifications, detection of frauds, etc. Test-check of records of DME revealed that the departmental figures were not reconciled in any of the year during 2000-2005. The difference between departmental figures of expenditure and those booked by the Accountant General (A&E) was as under:-

(Rupees in crore)

Sl. No.	Year	Expenditure		Difference with reference to figures of appropriation accounts.
		As shown by the Department	As per Appropriation Account	
1	2000-01	90.58	92.28	(-) 1.70
2	2001-02	74.46	76.36	(-) 1.90
3	2002-03	94.58	98.28	(-) 3.70
4	2003-04	95.78	95.23	(+) 0.55
5	2004-05	98.50	103.02	(-) 4.52
	Total:	453.90	465.17	

Thus, the departmental figures of expenditure were not reconciled fully during any of the financial year leaving difference ranging from Rs.0.55 crore to Rs.4.52 crore during 2000-2005. Non reconciliation resulted in ineffective control over expenditure. DME stated (April 2005) that though the work was entrusted to the Joint Director, Jayarogya group of hospitals, Gwalior, the reconciliation is still incomplete for which reasons have been called for from the Joint Director.

5.1.6.2 Non-maintenance of sanctioned strength and men-in- position register

Non-maintenance of proper registers of sanctioned strength vis-à-vis men-in-position resulted in irregular drawal of pay and allowance of staff

Office of the DME was not maintaining guard files containing details of sanction/creation of permanent and temporary posts and sanctions for the continuation of temporary posts. Registers showing number of permanent and temporary posts, sanctions for creation of posts, sanctions to the continuation of temporary posts and institution-wise men-in-position against the each category of sanctioned posts were also not maintained by the Department.

Scrutiny of records revealed that Gas Relief and rehabilitation Department had sanctioned 19⁶ class III and 25 class IV posts for the Hamidia hospital, Bhopal during 1987-88. The last sanction for continuation of these temporary posts was accorded upto February 1991. Public Health and Family Welfare Department had sanctioned six posts of staff nurses and 12 class IV posts for open heart surgery in Hamidia hospital, Bhopal during 1994-95. Medical Education Department had sanctioned 4⁷ class II, 22⁸ class III and 6⁹ class IV temporary posts during 1996-97 for strengthening of blood banks in Hamidia hospital, Bhopal and Mahatma Gandhi Memorial hospital, Rewa. Medical Education Department had sanctioned 14 class III and 2 class IV temporary posts for establishment of cardial centre in Gandhi Medical College, Bhopal during 1998-99.

Thus, total 4 class II, 61 class III and 45 class IV temporary posts were sanctioned by the Government during the period from 1987-88 to 1998-99. Though their sanctions for continuation were not found accorded during 2000-2005, Rs 3.95 crore on account of pay and allowances were irregularly drawn in respect of 4 class II, 54 class III and 51 class IV posts against the above mentioned posts during the period from 2000-05. DME while accepting the facts, stated (October 2005) that matter will be examined.

⁶ Staff Nurse: 6; Pharmacists: 3; Clerk:6; Driver: 4.

⁷ Rewa hospital – Associated blood transfusion officer: 1; Assistant Surgeon: 3.

⁸ Staff nurse: 2 in Bhopal and 1 in Rewa; Store keeper: one for each Bhopal and Rewa; Lab technician/Lab assistant 10 in Bhopal and 7 in Rewa.

⁹ Ward boy/Lab attendant: 3 for each in Bhopal and Rewa.

5.1.6.3 Non-deduction of contribution towards Contributory Provident Fund from pay of officials

Neither the employee's contribution nor the matching share of contribution towards contributory provident fund was deducted from the pay of officials appointed by the societies

As per rule 7 (g) of Contractual Service Recruitment Rules, 2000 read with rule 17 (b) of Swashashi Chikitsa Mahavidyalaya Ke Samwardhan Evam Samviliyan Sambandhi Niyam-1998 persons appointed on contract basis on fix pay under these rules are entitled to such CPF benefits as may be determined by the society from time to time and the equal matching share of contribution would be payable by the society. Test-check of records of four autonomous Institutions revealed that contrary to these rules neither the employee's share of Rs.59.93¹⁰ lakh was deducted from their pay nor the matching share of contribution Rs.67.20¹¹ lakh during 2001-2005 towards CPF was given by the society. DME admitted (June 2005) that the Contractual Service Recruitment Rules, 2000 applies on the officials appointed by the autonomous societies of the institutions.

5.1.6.4 Non-adjustment of temporary advances

Temporary advances remained unsettled for one to more than 20 years

Rule 53 (iv) of MPTC Vol.-I lays down that temporary advances are required to be adjusted as early as possible and should not remain out standing for more than three months. It was observed that temporary advances aggregating Rs.9.08 lakh¹² were lying unadjusted at the end of March 2005 in office of the Dean, medical college, Bhopal (Rs.5.50 lakh) and Rewa (Rs.1.22 lakh), Superintendent, Hamidiya hospital Bhopal (Rs.0.78 lakh) and Dean Sanjay Gandhi memorial hospital, Rewa (Rs.1.58 lakh). DDOs stated that action to recover/adjust these advances would be taken.

5.1.6.5 Non utilization of funds

Central funds remained unutilised due to non-purchase of essential equipment for study

The Government of India, Atomic Energy Department had sanctioned during 2001-02 a project of Rs.27.71 lakh to the Medical College, Indore for study on patients suffering from pulmonary tuberculosis. The study was to be completed within three years. An instrument named bronchoscope was necessary for the said study. Scrutiny of the records revealed that though there was availability of funds the essential bronchoscope was not purchased. Therefore, the study could not be completed within stipulated time. On enquiry, the Professor incharge of the project stated (May 2005) that the process of purchase of bronchoscope was going on.

¹⁰ Autonomous society Bhopal: Rs.6.24 lakh, Gwalior: Rs.15.66 lakh, Indore: Rs.13.97 lakh and Rewa: Rs.24.06 lakh.

¹¹ Autonomous society Bhopal Rs.7.08 lakh, Gwalior: Rs.15.66 lakh, Indore: Rs.13.97 lakh and Rewa: Rs.30.49 lakh.

¹² More than 20 years: Rs.0.09 lakh; 16-20 years old : Rs.0.31 lakh; 11-15 years old ; Rs.0.31 lakh; 6-10 years old ; Rs.1.98 lakh; 1-5 years old : Rs.6.39 lakh.

5.1.7 Cash controls

5.1.7.1 Defective maintenance of cash-book and bill register

Defective maintenance of initial accounts records and poor cash control

According to Rule 53 of Madhya Pradesh Treasury Code (MPTC) volume-I, Drawing and Disbursing officer (DDO) in charge of cash-book was required to records analysis of cash balance and to verify it personally at the end of each month under his dated signature. Daily totals of the cash-book were to be checked and fortnightly verification of drawals was to be conducted with reference to treasury voucher slips.

Test-check of records of 8¹³ DDOs revealed that monthly details of cash balance was never recorded by any of the DDO. Though the daily totals of the cash book were checked, the fortnightly verification of drawals with reference to treasury voucher slips / schedules was also not found to have been done in the cash books by any DDOs.

Physical verification of cash was not done by any of the six¹⁴ DDOs during 2000-05 while physical verification of cash was not done in 14 and 52 months by DDOs of Hamidia hospital and Sultaniya hospital Bhopal respectively during 2000-05.

According to Rule 197 of MPTC Vol.-I each DDO should review bill register monthly and record result of such review conducted by him. It was noticed that none of the 8 DDOs¹⁵ reviewed bill register during 2000-2005.

5.1.7.2 Non reconciliation with banks

Periodical reconciliation with bank was not done resulted in huge differences in balances

Test-check of records of four out of eight DDOs revealed that funds of the societies were kept in saving bank accounts opened in scheduled banks and Rs.3.60 crore were deposited at the end of March 2005. Audit observed that there were huge differences in balances shown in the cash book and those in the bank statements/pass books as detailed below:

¹³ DDO Medical College: Bhopal, Indore and Rewa. DDO Attached hospitals: Hamidiya hospital and Sultania hospital at Bhopal, M.Y. hospital, Cancer hospital at Indore and S G. M hospital, Rewa.

¹⁴ DDO Medical College: Bhopal, Indore and Rewa. DDO Attached hospitals:, M.Y. hospital, Cancer hospital at Indore and S G. M hospital, Rewa.

¹⁵ DDO Medical College: Bhopal, Indore and Rewa. DDO Attached hospitals: Hamidiya hospital and Sultania hospital at Bhopal, M.Y. hospital, Cancer hospital at Indore and S G. M hospital, Rewa.

(Rupees in lakh)

Sl. No.	Name of the DDO	Balance as per cash-book as on 31 March 2005	Balance as per bank statement/pass-book	Difference with reference to cash book
1.	MG Medical College Indore	96.95	204.49	(+)107.54
2.	MY Hospital, Indore	4.06	17.44	(+)13.38
3.	GR Medical College, Gwalior	153.47	128.90	(-)24.57
4.	SS Medical College, Rewa	105.57	132.43	(+)26.86

Huge differences in the two set of figures/balances indicate that the system of periodical reconciliation was not existing in any of the unit test-checked. The periodical reconciliation was essential to ensure accuracy of accounts, identification of errors, omissions and detection of frauds etc. The DDOs stated (April-October 2005) that the reconciliation will be done as soon as possible.

5.1.7.3 Absence of security deposit from persons handling cash/store

Security deposit not obtained from the officials deployed for collecting service charges from patients

According to rule 282 of Madhya Pradesh Financial Code Vol.-I, the persons handling cash and store were required to deposit Rs. 5000/- as security deposit. Audit observed that the required deposit was not obtained from any person made responsible for collecting charges from patients in four¹⁶ medical colleges and their attached hospitals. Heads of the offices stated (April-October 2005) that the required security deposits would now be obtained from the concerned persons.

5.1.8 Administrative Controls

Audit observed that the administrative control mechanism was not effective as the departmental code and manual were not prepared by the department even after a lapse of a decade since its formation. The DME had not conducted required inspections of field offices as discussed below:

5.1.8.1 Inspections by the head of department and heads of institutions

Inadequacy of departmental inspections of DME and Deans of the Medical Colleges

Periodic inspections by departmental officers are important to know the adequacy and effectiveness of internal control mechanism of the department. As per roster prepared in the Directorate, against 90 inspections to be carried out by the DME only 40 were carried out during 2000-2005.

Monthly inspection of the College was required to be done by the Dean of the Medical College and record his observations and other information/data relating to civil/construction works, maintenance of central store of medicines,

¹⁶ Medical College- Bhopal, Gwalior, Indore and Rewa.

machine and equipments, ambulance and vehicles, central workshop, library reading room, hostels, common room of staff and students and arrangements of light, drinking water and sanitation, etc. It was observed that monthly inspections were not carried out by any of the Deans of Medical Colleges during 2000-05.

5.1.8.2 Ambulance Services

Hospitals ambulances were to be used for transporting patients, doctors and staff from their residences for attending emergency cases in hospitals outside their duty hours. During test-check it was noticed that out of four ambulances available in Sultaniya Zanana Hospital, Bhopal, two ambulances covered a total distance of 31,058 kms during July 2002 to March 2005, but were never utilised for transporting patients as one was being used as staff car and another was under the disposal of the Superintendent of the hospital.

5.1.9 Operational Control

As envisaged in the bye-laws, the autonomous societies were to control their operations through General Council, Executive Committee, Finance Committee and Hospital Advisory Committee. Following deficiencies in control over operations were noticed:

General Council : General Council of the society is the supreme authority constituted under the presidentship of Minister of Medical Education with 20 other members. The Dean/Principal of the college is the member secretary of the general council. The general council of the society was required to lay down the broad policies and programmes of the college and hospital and to review from time to time the implementation of the policies and device methods to enable the college and hospital to generate its own resources to supplement the funds provided by the state Government. Meetings of the general council was required to be held twice every year. But in Bhopal, Gwalior, Indore and Rewa medical colleges and their attached hospitals, only 17¹⁷ meetings were held during 2000-05 as against the required 40. It was also observed that at Gwalior no meeting was held in 2003-05

Due to non functioning of Finance Committees budget estimates were not got checked by the Executive Committees.

Finance Committee : As per para 13 (C) of the bye-laws of the society, finance committee would aid and assist the executive committee in financial management of the society and particularly (i) frame draft bye-laws for expenditure from the funds of the society, (ii) ensure preparation of annual budget and its approval by the Executive Committee before the commencement of the ensuing financial year and (iii) scrutinize and make recommendations regarding all proposals for purchase of equipments /instruments / material and sanction of capital and other expenditure. Finance committee is required to meet as and when required but at least once in month. The committees were, however, not constituted in the Bhopal, Gwalior and Rewa Medical colleges. Due to non-functioning of Finance Committees in these Colleges the budget estimates were not being prepared in time and the

¹⁷ Bhopal : 6, Gwalior : 3, Indore : 4 and Rewa : 4.

annual financial estimates and annual account were not got checked by the Executive Committee.

Hospital Advisory Committee: The hospital advisory committee is to be constituted under the Chairmanship of the Divisional Commissioner and with Superintendent of the attached hospital as the member secretary. The main function of the committee is to make recommendations to the executive committee for improving hospital services and for starting new services. This committee was required to meet as and when required but at least twice every year. In medical college Gwalior, only two meetings were held during the period 2000-2005, against the required 10. No such committee was constituted in Bhopal, Indore and Rewa hospitals so far (October 2005). Reason for non constitution were not extended by the Deans, Medical Colleges.

5.1.10 Store management control

Store and stock accounts were not prepared in the Department

5.1.10.1 As per provisions of Madhya Pradesh Financial Code Volume-I, each Government office is required to maintain store and stock account in the prescribed form. An inventory of plant, machines, equipments, apparatus should be prepared and submitted to the controlling officer at the time of his inspection. Physical verification of store should be done once in a year. Articles found short / excess be reported and unserviceable store should be recommended for condemnation to get them written off by the competent authority. Test-check revealed that store and stock accounts were not prepared in Medical College, Bhopal, Cancer hospital, Indore and Sultania Hospital, Bhopal during the period 2000-2005. During physical verification 78 articles like Dyenometa Andraws, Micro Projection apparatus, Reflex attachment for universal cameras, Cordiometer and Onchometer, etc. of Physiology department, 65 journals and 111 books were found short.

Samples of the medicines were not got tested at laboratory.

As per provisions of Drugs and Cosmetics Act, 1940 and orders of Government of Madhya Pradesh Public Health and Family Welfare Department (August 1984) batchwise sample of medicines purchased were required to be got tested at laboratory before the use of medicines. Test check of records of Cancer hospital, indore revealed that batch wise samples of medicines worth Rs.21.09 lakh were not got tested at laboratory. The Superintendent of the hospital stated (May 2005) that samples of the medicines will got tested at laboratory in future.

Gentamycin injections 7500 and 20,000 Ciprofloxin tablets purchased (July 2004) in Hamidia hospital, Bhopal were found sub-standard during laboratory test. These 1582 Gentamycin injections and 1912 Ciprofloxin tablets were distributed to patients in various wards of hospital. Superintendent stated (August 2005) that sub-standard medicines have been replaced by the suppliers.

Full utilisation of Brechy therapy machine could not be achieved due to non obtaining NOC from AERA in time

5.1.10.2 The Government of India had sanctioned Rupees one crore for instalation of Brechy therapy unit in Medical College, Bhopal under the National Cancer Control Programme during 1994-95. The unit was purchased and installed (May 2000) in the College. In this therapy radio active Isotope named iridium source is used for which no objection certificate (NOC) from Atomic Energy Regulatory Authority of India (AERA) Bombay was necessary. The NOC from AERA, Bombay has not been obtained so far (July 2005). The full utilisation of the machine could not be achieved due non obtaining of NOC.

Internal Audit Management

5.1.11.1 Internal Audit set-up of medical education department

Acute shortage of staff in internal audit wing.

A separate Internal Audit Wing was set-up in the office of the DME under the supervision of Deputy Director, Finance. Posts of two senior auditors, three junior auditors and one sub-auditor were sanctioned for internal audit wing. Against the sanctioned strength only one Sr. Auditor was in working strength.

There was shortage of staff for internal audit wing and no internal arrangement for deploying staff for internal audit wing was made.

5.1.11.2 Adequacy of coverage, planning and periodicity of audit

Lack of planning for conducting internal audit of units.

The planning of internal audit should be based on risk indicators corroborated through risk analysis. The periodicity of audit should be based on the expenditure and size of the unit. It was, however, noticed that roster for internal audit of the units was prepared on adhoc basis without observing cycle and fixed periodicity. No audit guidelines were issued nor were, detailed duties and responsibilities was assigned to each member of audit party.

As per roster the 70 units were to be audited but not a single unit was audited by the internal audit wing during last five years (2000-2005). The DME stated (April 2005) that the internal audit of units could not be done due to shortage of staff.

Conclusion

5.1.12 Even after a lapse of over eight and half years the objective of granting autonomy to run medical colleges/hospitals independently and in a self dependent manner could not be achieved. Cases of non-deduction of employees contribution and non contribution of employer's matching share towards contributory provident fund were noticed. Sanction to the continuance of temporary posts was not obtained and that resulted in irregular drawal of pay and allowances from the treasury. Huge differences between closing balance as per cash book and those in bank accounts existed due to non-reconciliation. The internal audit wing of the MED was weak, inadequate and ineffective. The objectives of the establishment of internal audit system in the department remained unfulfilled as not a single unit was audited during last

five years because of shortage of staff. Departmental officers were not conducting inspections according to roster.

5.1.13 Recommendations

- Reconciliation of expenditure figures should be taken up expeditiously and system of reconciliation with the banks should be strengthened:
- Codal provisions for maintenance of cash book should be strictly enforced.
- Proper registers and controls should be prescribed for continuance of temporary posts.
- Internal audit wing should be strengthened by deployment of adequate staff and by introduction of system of audit planning prescribing periodicity and cycle of audit of various units.

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