

**6 Conclusion**

Internal controls in the three test-checked departments were weak. The controls instituted had also not been documented. Provisions of the Central Secretariat Manual of Office Procedure and instructions of Government of India for economy and austerity measures were not observed. The departments did not strictly adhere to rules, regulations and instructions of government and did not maintain control registers properly. Manpower management was deficient and budget and accounting controls were inadequate. Utilisation of grants-in-aid was also not monitored properly. Internal Audit Wings could not inspect the targeted units during previous three years and the departments did not take adequate action on the observations of Internal Audit.

**New Delhi**  
**Dated**

**( A.K. THAKUR )**  
**Director General of Audit**  
**Central Revenues**

**COUNTERSIGNED**

**New Delhi**  
**Dated**

**(VIJAYENDRA N. KAUL)**  
**Comptroller and Auditor General of India**