

D.O.No. 649-Audit-II/143-85

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OFFICE OF THE
COMPTROLLER AND AUDITOR GENERAL OF INDIA
NEW DELHI - 110002

April 29, 1985

Dear Shri

Kindly recall the discussions in the Conference of Accountants-General and Directors of Audit in December 1984 on the audit of autonomous bodies under Sections 14, 15, 19 and 20 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act 1971 as amended recently. The issues discussed have been further examined in the light of the various suggestions made and I am desirous to convey the following policy decisions/clarifications:-

1.1 The amended provisions of the Act will take effect from the accounts for the year ending on any date after the notification of the Amendment Act (16.3.84), that is to say, from the accounts for the year 1983-84 for most institutions.

1.2 An Institution which receives grant or loan of Rupees One crore and above and such grant or loan forms more than 75 per cent of its total expenditure will continue to be audited under Section 14(1). Only when the latter condition is not satisfied will it come under Section 14(2).

1.3 The terms 'body' and 'authority' used in the Act and, indeed, in the Constitution have a wide connotation and include a Company or Corporation. Thus, if a Company or Corporation is not covered by Section 19(1), 19(2) or 19(3) of the Act it is open, strictly speaking, to take up audit under Section 14(1), 14(2) or 20(2), as the case may be, subject to the conditions specified in each Section being satisfied. Further, Section 15(1) provides for right of access to the books and accounts of any authority or body including a Company receiving grants or loans from the Government for any specific purpose. In respect of Corporations, such right of access can be given by the President or the Governor under Section 15(2).

1.4 No law of a State Legislature can cast any duties or confer any powers on the Comptroller and Auditor General or his representatives. Likewise, the duties and powers of the Comptroller and Auditor General prescribed by law made by Parliament cannot be superseded or abridged by or under any law made by any State Legislature.

1.5 Accordingly the clause 'subject to any law for the time being in force' occurring in Section 14(1) is to be interpreted to mean that our audit will co-exist with and complement the audit arrangements that may be specified in such law.

1.6 With the raising of the monetary limit in Section 14(1) several institutions have gone out of our audit purview. It will, of course, be open to Government to entrust to us the audit of any such institution under Section 20(1) or for us to suggest such entrustment under Section 20(2), subject to the conditions in the relevant Section being satisfied. (This should be borne in mind especially if our withdrawal from the audit of any of the institutions being audited by us before the amendment of the Act is likely to leave a vacuum).

1.7 Audit under Sections 14, 19 and 20 will henceforth be done on an annual basis except in offices which have staff shortages in which case suitable relaxation may be sought from the Headquarters office. However, in respect of institutions like Employees State Insurance Corporation, Employees Provident Fund Organisation, Kendriya Vidyalaya Sangathan, Laboratories of Council of Scientific and Industrial Research, where audit of transactions of individual units is of a routine character, it would suffice if the accounts of the Institution are audited annually and the audit of transactions of individual units is done once in three years. In respect of institutions audited by the Examiner, Local Fund Accounts and the Registrar of Cooperative Societies also, it will be adequate if all major units are audited by us once in three years provided we are satisfied with the adequacy of audit conducted by these audit organisations.

1.8 It will be open either to the Government or to us to suggest that any body or authority may have a Chartered Accountant as the primary auditor. We should, however, stipulate that (i) such an auditor is appointed on our advice, (ii) conducts his audit as per guidelines that may be issued by us, (iii) the audited accounts and the audit reports thereon are required to be submitted to us, and (iv) our right to conduct a test check of the accounts in addition to such audit is expressly provided for. In such cases, our observations will normally take the form of comments on the accounts audited by him. The position may be suitably brought to the notice of the Government or the Legislature whenever a certificate is sought from us, explaining that it is analogous to the procedure being followed in respect of audit of Companies under the Companies Act, 1956.

1.9 There is no objection to the position stated in Para 1.8 above being suitably brought out in the rules, regulations, articles of association etc. of any body or authority so long as our duties and powers are stated in discretionary as opposed to mandatory terms. This may be kept in mind when we see rules at the draft stage or are consulted in this matter.

1.10 There is no objection if conditions of grant, loan or investment stipulate that for auditing the accounts of the institution an auditor may be required to be appointed on the advice of the Comptroller and Auditor General of India. Also, there is no objection to our recommending the appointment of a Chartered Accountant as an auditor even if the audit is not entrusted to us.

1.11 We will not normally insist on being the sole auditor unless there is substantial surplus staff in any office at that point of time. On the other hand, we need not insist on the appointment of a primary auditor in every case unless there is persistent shortage of staff in any office.

1.12 For all practical purposes, no distinction need be drawn between "audit of receipts and expenditure" referred to in Section 14 and "audit of accounts" referred to in Sections 19 and 20 of the Act.

1.13 Provisions in Sections 14, 19 and 20 of the Comptroller and Auditor-General's (Duties, Powers & Conditions of Service) Act are to be read with Section 24 of the Act, which gives the discretion to the Comptroller and Auditor General of India to dispense with, when circumstances so warrant, any part of detailed audit of any accounts or a class of transactions and to apply such limited check in relation to such accounts or transactions as he may determine. Therefore, use of the words "audit all receipts and expenditure" in Sections 14(1) and 14(2) and of the word "shall" in Sections 14(1), 14(2), 19(2), 19(3) and 20(1) are not to be construed as meaning that whenever audit is taken up it is imperative that we undertake comprehensive audit of all transactions. Contrariwise, use of the word "may" in Sections 14(2) and 20(2) does not in any way restrict the scope of audit, once it is entrusted to us. The extent of audit to be undertaken is thus to be determined with reference to the circumstances of each case.

1.15 There need be no hesitation, subject to specific or general approval of the Headquarters office, in suggesting the taking up of audit under Section 14(2) or Section 20(2) or in asking for right of access to the books of the recipient body under Section 15(2), especially where

- (i) control by the sanctioning agency is inadequate,
- (ii) the state of accounts is known to be unsatisfactory,
- (iii) there are chronic delays in the finalisation/submission/audit of accounts,
- (iv) there are no arrangements for audit by an agency outside the control of the institution,
- (v) there are persistent losses in respect of institutions undertaking manufacturing or trading activities, and
- (vi) Government stands guarantee for large amounts even though the amount of grant, loan or investment, as the case may be, is small.

1.16 The instructions contained in the Manual of Instructions for the audit of autonomous bodies will stand modified to the extent of the above decisions/clarifications. The Manual will otherwise continue to be in force and is to be followed scrupulously. In respect of audit of any institution, if arrangements different from those spelt out above are in existence it is not desirable to bring about any abrupt change as a result of these instructions. Accountants-General may use their discretion and decide on how soon and in what manner any modification may be made.

Approach to taking up audits:

2.1 Wherever public moneys are involved, the Constitution and the Comptroller and Auditor General's (Duties, Powers & Conditions of Service) Act 1971 delineate the unique role of the Comptroller and Auditor General in the audit of accounts. However, it is neither feasible nor desirable that we should undertake to audit each individual transaction. It will be in keeping with the spirit of the above statutes if we satisfy ourselves with whatever means at our disposal, that adequate arrangements exist for the audit of transactions, and of accounts, of every body or authority receiving or spending public money. The adequacy of the audit arrangements is to be judged by (1) the regularity with which audit is conducted, (2) the coverage of such audit, (3) the qualifications and expertise of the audit personnel, (4) the independence of the audit personnel from the operating levels, (5) the promptness in reporting the audit findings, (6) the quality of audit reporting, and, last but not least, (7) the action taken by the authorities to whom the audit findings are reported. Where, judged by these standards, audit arrangements are adequate, we need not be unduly anxious to step in. Where arrangements are inadequate we have a moral responsibility to draw the attention of appropriate authorities and, if need be, and permissible, take up the audit. What is suggested, in sum, is a professional approach to taking up audits avoiding the two extremes, namely, one of trying to indiscriminately extend our audit jurisdiction without regard to our ability (in terms of availability of staff or of relevant expertise) and the other of assuming an unduly restrictive role on the basis of a narrow interpretation of the statutes. As the Comptroller and Auditor General emphasised in the Accountants General's Conference what is important is that we evolve a distinct and clear approach in the audit of these institutions so that there is a greater appreciation of our role by the public which will strengthen our hands.

2.2 Whether a body or authority receiving grant or loan or in which investment is made falls under any of the Sections 14, 19 or 20 of the Act and whether the Government wishes us to or we propose to take up their audit will depend on the circumstances of each case. However, in order that there may be no difficulty in our taking up the audit, should it be considered necessary, it is desirable to persuade the Governments to include in the conditions of sanctioning grants, loans or investments an enabling clause to the effect that the books and accounts of the recipient institutions shall be made available to the Comptroller and Auditor General of India for his scrutiny or audit wherever, and whenever, necessary. It is clarified in this connection that provisions of Section 18 of the Act are as applicable to audits under Sections 14, 15, 19 or 20 as they are to audits under Sections 13, 16 or 20.

2.3 Whenever any audit is proposed to be taken up under Sections 14(2) or 20(2) or right of access to books and accounts is sought under Section 15(2) it is necessary that

the formal proposal is preceded by a personal discussion by the Accountant General with the Finance Secretary and the Secretary of the concerned Department. We would normally like to avoid a situation where a formal proposal is made by us but is turned down by the Government.

2.4 Apart from the action taken in pursuance of Para 2.2 and 2.3 above, wherever we take up the audit of any institution for the first time, it is very desirable that it is preceded by a personal discussion with the head of that institution and other senior officials in order that they do not entertain any apprehension regarding the purpose and scope of our audit.

Planning the audit programmes

3.1 Paras 3.01.01 to 3.01.04 of the Manual of Instructions for Audit of Autonomous Bodies apply mutatis mutandis to all audits to be taken up under Sections 14, 19 and 20, as also to the scrutiny of records under Section 15. The procedures are required to be streamlined with a view to ensuring that audit of institutions is not omitted to be taken up through inadvertence. For this purpose, it is desirable that the Budget documents of each Government are scrutinised immediately on their presentation and preliminary lists of institutions likely to attract our audit are drawn up. These lists should then be cross checked with the concerned Departments. Preparation of these lists should not be delayed till the receipt of actual sanctions. Audit of transactions of all the bodies should be taken up on a planned basis throughout the year instead of waiting for their annual accounts to be finalised and sent to us. Wherever time schedules are prescribed for compilation and audit of accounts, as in the case of audits under Section 19, the programme should be so drawn as to enable us to adhere to these time schedules.

3.2 In respect of audits under the erstwhile Section 14, i.e. before the amendments, the audits may be taken up as per the cycle decided upon earlier for the accounts prior to the year 1983-84. Arrears on this account should be cleared as early as possible even if the institutions cease to come under our audit purview with effect from 1983-84 accounts. In respect of institutions auditable by the Examiner Local Fund Accounts, the Registrar of Cooperative Societies or similar agencies it is desirable to have a discussion with them before drawing up our audit programmes. Our attempt should be to strengthen these organisations rather than consider them as rival agencies. If a Company or a Corporation does not fall under Sections 19(1) or 19(2) but conditions of 14(1) are satisfied audit should be taken up under the latter Section. In respect of all institutions [including, and especially, those which are giving out of our audit purview because of the raising of the monetary limit in the new Section 14(1)] it is desirable that we discuss with the Finance Secretary and the Secretary of the concerned Department and ensure that the appointment of auditors is done by an appropriate high level agency in the Government, and preferably on our advice, rather than permit each individual institution to appoint its own auditor.

The legal position regarding the applicability of Sections 14(1) or 14(2) in regard to institutions receiving grants or loans through another autonomous body which is itself financed by Government, e.g. University Grants Commission, Indian Council of Agricultural Research, Council of Scientific and Industrial Research, Commodity Boards, School Societies etc. is not quite clear. However, where these bodies act as mere agents of Government for remitting the grant or loan provided by Government from its Consolidated Fund, we shall deem it sufficient to undertake audit under Sections 14(1) or 14(2) subject to conditions prescribed therein being satisfied. It is desirable that these apex bodies make it a condition of the grant or loan that the accounts of recipient institution may be audited by the Comptroller and Auditor General of India.

3.3 In respect of audits proposed to be taken up under Section 14(2) it is desirable that in the initial years proposals are got cleared by the Headquarters office. These proposals may be sent to us intimating the results of a preliminary review of the accounts of the institution for the past years and of the personal discussions with the institution as well as the Government. In respect of new institutions that have been set-up recently

or may be set up in future, to which grant or loan of Rupees one crore and above is given, our endeavour should generally be to audit their accounts. It is not the intention to adopt a "wait and watch" attitude in such cases. However, in respect of Companies or Corporations, not falling under Sections 19(1), 19(2) or 14(1) but receive grant or loan of Rupees one crore or above and having adequate arrangements under the relevant legislation it may be considered whether it will be adequate if scrutiny of records under Section 15(1) or 15(2) is undertaken by us to satisfy ourselves that the specific purposes of grant or loan are fulfilled instead of proposing a comprehensive audit under Section 14(1).

3.4 The scrutiny under Section 15 of procedures in the Departments and agencies giving grants or loans to outside institutions for specific purpose with a view to satisfying themselves as to the fulfilment of the conditions subject to which such grants or loans are given is part of the scope of our audit even under Section 13 of the Act. This applies equally to grants and loans given to corporations with separate audit arrangements referred to in Section 15(2). However, in deciding the periodicity of audit of those Departments and agencies the aggregate sums disbursed by them as grants or loans may be kept in view. If such aggregate sum in respect of any Department or agency is Rupees one crore or more it is desirable to take up its audit annually. It is seen that Accountant General do not always exercise the right of access to the books and accounts of institutions receiving specific purpose grants or loans provided for in Section 15(1) of the Act. This right should be exercised freely, though not indiscriminately, especially where the amounts involved are large. For example, this right may be exercised in all cases where the grant or loan in a financial year is Rupees twenty-five lakhs or more but the second limb of the condition stipulated in Section 14(1) is not satisfied. This scrutiny may also be done, as far as possible, once a year. Similarly, in respect of Corporations receiving a grant or loan of Rs.25 lakhs or more you may propose, on consideration of merits of each case, to the President or Governor to give you right of access to its books and accounts under Section 15(2). Where the recipient institution or Government resists such a proposal, however, the matter may be referred to Headquarters office before pursuing the matter further.

3.5 The procedure for taking up audits under Sections 19(1) and 19(2) is now well established. For agreeing to take up audits under Section 20(1) the terms and conditions are given in Annexure 2 to the Manual. The same conditions may be suggested wherever consultations take place under Section 19(3). However, items 1 and 5 of the terms and conditions may be substituted as under, namely,

"1. The Comptroller and Auditor General of India may suggest the appointment of a primary auditor to conduct audit on his behalf and on the basis of directions/guideline issued by him. Where such an auditor is appointed, the fees will be payable by the institution. Where such an auditor is not appointed, expenditure incurred by the Comptroller and Auditor General of India in connection with the audit will be payable to him by the institution"

"2. In addition to the audit to be conducted by the primary auditor, where appointed, Comptroller and Auditor General of India will have the right to conduct a test check of the accounts."

(Items 2, 3 and 4 to be renumbered as 3, 4 and 5 respectively).

In respect of smaller institutions which are not involved in manufacturing or trading activities, however, recovery of cost of audit, where we are the sole auditors, need not be effected if the amount is less than Rs.10,000 per annum in each case. Subject to these standard terms and conditions, Accountants-General may undertake audit under Sections 19(3) or 20(1). No reference to Headquarters office is necessary.

In respect of all audits to be undertaken under Sections 19(1), 19(2) or 19(3) of the accounts for the year 1983-84 onwards it is obligatory to place the reports of the Comptroller and Auditor General before the respective Legislatures under the new Section 19(A) of the Comptroller and Auditor General's (Duties, Powers &

Conditions of Service) Act 1971. This should be brought to the specific notice of the institutions as well as the Government before taking up audit. Similarly, for audits under Sections 20(1) or 20(2) if there is any requirement by any Committee of Legislature that audit report of bodies receiving grant or loan above a prescribed monetary limit should be placed before the Legislature this should also be brought to the notice of the Institution as well as the Government before taking up audit.

3.6 For entrusting audit to the Comptroller and Auditor General of India under Sections 19(3) or 20(2) the President or Governor has to satisfy himself that it is necessary to do so "in the public interest". Utmost discretion is, therefore, necessary in making a proposal for entrustment under Section 20(2). It may be relevant to mention that this condition is not present in Section 14(2). Amount involved being Rupees One crore or above and the absence of adequate audit arrangements could be deemed to be sufficient grounds for proposing to take up audit under that Section. Under Section 20(2) however, a positive case has to be made out in each case for taking up audit.

Determining the scope of audit

4. Wherever we take up audit, we should define the scope of our audit taking cognizance of the existing audit arrangements and making a professional review of the audit systems followed under such arrangements. For example, the scope of our audit, and the further details like periodicity or percentage check in relation to local bodies audited by the Examiner, Local Fund Accounts should be determined in the light of periodical reviews of the adequacy of audit conducted by him. We should, so to say, audit the audit systems being applied to any class of institutions before taking up their audit. It should be borne in mind, however, that such a review of audit systems will be incomplete without an occasional audit of individual transactions.

Systems approach to regularity audit.

5.1 The same systems approach is recommended in regard to audit of account and of transactions of any institution which we take up for audit whether as sole auditor or otherwise. The first step is to examine the adequacy of the various accounting systems and procedures, whether put down in the form of a manual or otherwise, and, on that basis, determine the extent of check of individual transactions. Even in the best of organisations with streamlined accounting systems and procedures, misappropriations, defalcations, frauds etc. cannot be eliminated because the good conduct of human beings at all times is not something which can be legislated for. When cases arising from human delinquency or failure come to light in an institution the auditors are, of course, put to embarrassment. Even in the case of audit of private commercial concerns, it is by now well accepted position that audit cannot insure against defalcations and frauds, though the possibility of frauds and defects should be duly kept in mind while preparing for and conducting audit. At the same time, where cases of misuse or abuse of public moneys throw up significant deficiencies in the accounting systems and procedures, audit can not escape responsibility. Since we are generally able to check only a small percentage of transactions it is all the more necessary to examine the accounting systems and procedures carefully before proceeding with and, indeed, for determining the extent of check of individual transactions.

5.2 It is necessary to examine whether the accounting systems and procedures provide, inter-alia, for (a) proper account of receipts, expenditure and assets (b) recording of unrealised revenues and undischarged liabilities (c) general control over expenditure, (d) sanctioning and incurring of expenditure, forgoing of revenues, or transfer/disposal of assets (e) safe custody of cash, stores and other assets (f) acceptable procedures for making purchases and entering into contracts etc.

5.3 We may then examine whether the institutions have a proper set-up in their organisation for the discharge of accounting function, where the responsibilities for the performance of all duties necessary to carry out the accounting function are clearly defined and specifically assigned to appropriately qualified staff.

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5.4 We may also examine the extent to which the accounting system provides the information necessary for efficient and economical management of the operations of the body and the resources entrusted to it, the information necessary for proper monitoring of the activities by the Government which has a substantial stake in it, and the information necessary for meaningful evaluation of its achievements and shortcomings by outside agencies, including our own audit, so as to reinforce the concept of public accountability in a wider sense.

5.5 Regularity audit is the bread and butter of all auditors and those who neglect it on the pretext of being preoccupied with higher aspects of audit like efficiency audit or performance audit will do so at their peril. Therefore, while we may leave bulk of the work connected with the audit of check of individual transactions to primary auditors our overall responsibility for regularity audit cannot be abrogated.

5.6 Preparation of accounts of many of these institutions including Companies, especially at the State level, are in heavy arrears. One of the main reasons for such arrears is that accounts staff with requisite qualifications and experience are not appointed immediately on the formation of the institution. It is in the interest of the accountability of these institution that we take up at the appropriate levels the question of appointment of such staff right from inception since, if there are initial deficiencies in record keeping, it becomes almost impossible to compile accounts and catch up with arrears later.

5.7 Further, wherever compilation of accounts, or their audit by the primary auditor (if appointed), are in arrears we should not postpone our audit of transactions. Instructions in Para 3.01.05 of the Manual will stand modified to this extent. Mere drawing attention to such delays in our audit reports to the Legislatures will not suffice. Our attempt should rather be to bring out irregularities in the maintenance of initial records like cash books, the procedures adopted for receipts and payments and for making purchases, the procedures for safe custody of stores and stock and their periodical verification etc. and draw the attention of the Governments and the Legislatures to the specific risks inherent in the delayed compilation of accounts.

Economy, Efficiency and Effectiveness

6.1 Consistent with their responsibility towards regularity audit, the trend all over the world for the Supreme Audit Institutions like ours is to lay emphasis on the three E's. At the same time, the private accounting profession itself is broadening its role to take into its fold aspects of efficiency and better management. To the extent norms are predetermined or well established, aspects of economy or efficiency, which are two sides of the same coin, can be built into guidelines which we may give to the Primary auditors wherever appointed. In other words, wherever audit procedures can be 'programmed' (to borrow the computer language) they can with advantage be left to the Primary auditors supplemented by an occasional test check by us. When it comes to the 'non-programmed' evaluation of the performance or the achievements of the institutions with reference to defined, undefined or inadequately defined objectives or purposes we have a unique role to play. Effectiveness audit cannot be easily delegated.

6.2 While it is necessary to take up regularity audit on annual basis, effectiveness audit or efficiency-cum-performance audit can normally be taken up only once in three or four years. But, in the case of large institutions there is no objection to taking up indepth examination of certain selected aspects each year.

6.3 As Comptroller and Auditor General emphasised in the Accountants General's Conference the autonomous bodies are not to be treated as sacred cows. The important questions are: autonomy for whom, autonomy for what? While audit is not a parallel administration, we should ensure that these bodies are properly held accountable for the public funds placed at their disposal and they do achieve the objectives with which they are set up or programmes entrusted to them. Comptroller and Auditor General desires that in the course of our audit we should not take a fragmented view of the working of these institutions but reflect a certain sensitivity to the aspirations of the common citizen.

Results of audit

7.1 Comptroller and Auditor General has also stressed the need to ensure that

audit of autonomous bodies does not become a matter of routine. This area is quite sensitive and hence you should bring to bear on these audits, your quality of mind enriched by your long experience and exposure to public affairs. It will certainly be helpful if you personally discuss the results of audit with heads of some of the more important institutions.

7.2 Under the new Section 19A of the Comptroller and Auditor General's (Duties, Powers & Conditions of Service) Act 'separate' audit reports of all institutions audited by us under any of the three sub-sections of Section 19 are required to be submitted to the respective legislature. The audit reports of institutions audited under Sections 14 and 20 may also be submitted to the Legislature, where necessary. They will, in any case, be presented to influential sections of the public. It is, therefore, important that we take as much care in drafting them as in the preparation of audit reports under Article 151 of the Constitution.

7.3 In view of the importance Comptroller and Auditor General attaches to the audit of autonomous bodies and the experience gained by us so far it is time we enlarge and improve the Chapter on Financial Assistance included in the Audit Report (Civil). This Chapter should give (i) a panoramic view of the funds, in whatever form, placed at the disposal of these bodies, (ii) the delays in preparation of accounts by these bodies, (iii) the audit arrangements for each class of institutions, (iv) the adequacy or otherwise of these audit arrangements, and (v) significant audit findings to which attention of the Legislature deserves to be drawn.

Staff Implications

8.1 Staff requirements as per the guidelines above may be reworked and proposals may be made well in time for the preparation of Revised Estimates for 1985-86.

8.2 While working out the requirements you may kindly bear in mind that it is neither necessary nor desirable that all the institutions are audited by parties with standard complements of staff at different levels. The requirements may vary from institution to institution. It is also not possible to prescribe any standard 'norms' in terms of party days for these audits. The proposals, and their scrutiny in Headquarters will, therefore, continue to be on ad-hoc basis. It is, therefore, necessary for you to personally examine these proposals before sending them to Headquarters. We would very much appreciate if the proposals are accompanied by an appreciation note from you.

8.3 In order that audit of autonomous bodies is put on a sound footing, you may consider holding, discussion sessions for orienting the selected staff to these audits. You may also like to detail a separate group of staff for this work so that certain amount of specialisation is built up. Even if it is not possible to second staff to this work on a permanent basis it may be ensured that staff are posted for reasonably long periods, say two to three years, and that they undergo some orientation course before they are put on the job. They should be particularly cautioned that many systems and procedures (e.g. numbering of receipt books and their safe custody) that are taken for granted in Government Departments and offices cannot be so taken in all autonomous bodies.

9. I shall be obliged if you acknowledge receipt of this letter and, after you have reviewed the present arrangements, write to us on the steps you propose to take to streamline them and strengthen to arrangements for audit of autonomous bodies.

With regards

Yours sincerely,

 (K.S. SASTRY)

Shri
 Accountant General (Audit) /
 Director of Audit,

Copy for information to Shri
 Accountant General/Director of Audit _____