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CHAPTER IV

QUALITY OF ACCOUNTS & FINANCIAL REPORTING PRACTICES

A sound internal financial reporting system and compliance with relevant rules and procedures contribute significantly to good governance. Compliance with financial rules, procedures and directives as well as the timeliness and quality of reporting on the status of such compliance are the attributes of good governance. Reports on compliance and controls, if effective and operational would assist the Government in meeting its basic stewardship responsibilities including strategic planning and decision-making.

This chapter discusses the quality of accounts rendered by various authorities of the State Government and issues of non-compliance with prescribed financial rules and regulations by various departmental officials of the State Government.

A. OBSERVATIONS RELATING TO COMPLETENESS OF ACCOUNTS

4.1 Loans of State Government not being credited to the Consolidated Fund

The borrowings of the State Government are governed by Article 293 (1) of the Constitution of India. The Government acts as guarantor for loans availed by Government Companies/ Corporations/ Boards. These Companies/ Corporations/ Boards borrowed funds from the market/ financial institutions for implementation of various State Plan programmes projected outside the State budget. The borrowings of these entities ultimately turn out to be the liabilities of the State Government termed ‘Off-Budget Borrowings’ (OBB). The trend of OBB during 2019-20 to 2023-24 is detailed in **Table 4.1**.

Table 4.1: Entity-wise position of off-budget borrowings

(₹ in crore)					
Name of the Agency	2019-20	2020-21	2021-22	2022-23	2023-24
Tamil Nadu Rural Housing and Infrastructure Development Corporation	463.09	411.63	373.03	308.71	257.26
Water Sanitation Pooled Fund – Tamil Nadu Urban Infrastructure Financial Services Limited	237.45	220.77	239.17	380.14	460.62
Tamil Nadu Water Supply and Drainage Board	3.24	1.59	0.45	0.00	0.00
Tamil Nadu Water Resources Conservation and River Restoration Corporation Ltd	0.00	34.43	629.31	1,609.69	3,201.22
Total	703.78	668.42	1,241.96	2,298.54	3,919.10

(Source: Budget Document and State Finance Accounts of the respective years)

In respect of the above agencies, the State Government had undertaken to repay the principal and interest component of the borrowings resorted to by these agencies. The OBB of Tamil Nadu Water Resources Conservation Department and River Restoration Corporation Ltd has steeply increased from 2021-22 and there was a 100 *per cent* increase in 2023-24 compared to previous year due to undertaking of river conservation works under NABARD Infrastructure Development Assistance.

The State's OBB decreased marginally from 2019-20 to 2020-21 and increased substantially during 2021-22 to 2023-24. As at the end of March 2024, the OBB stood at ₹3,919.10 crore which included ₹1,672.01 crore taken during the current year, out of which repayment was made for ₹51.45 crore during the year in respect of Tamil Nadu Rural Housing and Infrastructure Development Corporation (**Para 2.6.1.1 of Chapter-II**).

The recourse to Off-Budget Borrowings and liabilities of the Government to fully service such borrowings have significant impact on the fiscal health of the State especially when the Government of Tamil Nadu has been witnessing Revenue and Fiscal Deficits continuously over the last five years. Further, creating such liabilities without disclosing them in the Budget raises concerns on transparency and completeness of the accounts.

4.2 Non-Discharge of Liability in respect of Interest towards Interest Bearing Deposits

The Government has a liability to provide and pay interest on the amounts in Interest-bearing Deposits under the Major Head (MH) 2049-60-101 (Interest on deposits) for discharging the liabilities under MH 8338 (Deposit of Local Funds) and MH 8342 (Other deposits).

During the year 2023-24, the total deposit available under MH 8338 and MH 8342 was ₹78,139.17 crore on which an interest payment of ₹341.26 crore was made in 31 heads of account (0.44 *per cent* of the deposit). During the year, a provision of ₹9.46 crore was initially made for paying interest in respect of the deposits made by 10 agencies in Government Account. However, the entire provision was withdrawn through re-appropriation, thereby deferring the discharge of interest liabilities towards these deposits (details in **Appendix 3.11**).

4.3 Funds transferred directly to State Implementing Agencies (SIAS)

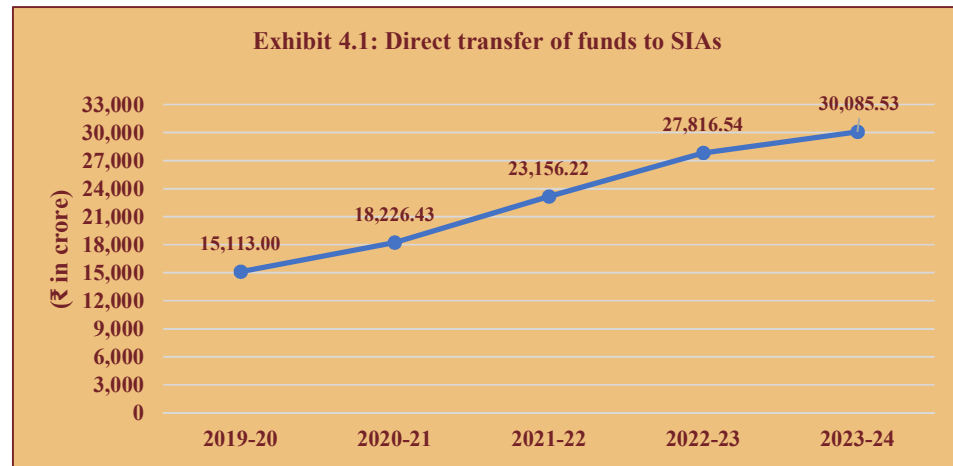
The Government of India (GoI) transfers substantial funds directly to the State Implementing Agencies¹ (SIAs) for implementation of various schemes and programmes. The details of funds transferred by GoI directly to SIAs as per the

¹ State Implementing Agency includes any organisation/institution including non-Governmental Organisation which is authorised by the State Government to receive funds from the Government of India for implementing specific programmes in the State.

Public Financial Management System (PFMS) portal of the Controller General of Accounts (CGA) is listed in Appendix VI of Volume-II of the State Finance Accounts. These funds are not routed through the State Budget/State Treasury System.

During the year 2023-24, GoI transferred ₹30,085.53 crore directly to SIAs for implementing various Central schemes / programmes.

As seen from GoI data, the direct transfer of funds to various implementing agencies has shown an increasing trend during the period 2019-20 to 2023-24 as given in **Exhibit 4.1** with an increase of ₹2,268.99 crore in the current year.



(Source: State Finance Accounts of the respective years)

The details of SIAs that received funds of more than ₹100 crore for central sector schemes and centrally sponsored schemes during the year 2023-24 are detailed in **Table 4.2**.

Table 4.2: List of SIAs which received funds of more than ₹100 crore directly from GoI

Sl. No	Schemes of Government of India	State Implementing Agency	Amount released by GoI during 2023-24 (₹ in crore)
(1)	(2)	(3)	(4)
(a) Central Sector Schemes			
1	Food Subsidy for Decentralised Procurement of Food grains under NFSA	Tamil Nadu Civil Supplies Corporation Limited	7,072.53
2	Pradhan Mantri Kisan Samman Nidhi (PM-KISAN)	Department of Agriculture	1,441.32
3	National AIDS and STD Control Programme	Tamil Nadu State AIDS Control Society	114.58
(b) Centrally Sponsored Schemes			
1	Mahatma Gandhi National Rural Guarantee Program	State Employment Guarantee Fund, Tamil Nadu	10,254.44
2	Jal Jeevan Mission (JJM) / National Rural Drinking Water Mission	Tamil Nadu State Water and Sanitation Mission	2,617.10
3	Ayushman Bharat – Pradhan Mantri Jan Arogya Yojana (PMJAY)	Tamil Nadu Health Systems Project	691.28

Sl. No	Schemes of Government of India	State Implementing Agency	Amount released by GoI during 2023-24 (₹ in crore)
(1)	(2)	(3)	(4)
4.	Rashtriya Gokul Mission	Tamil Nadu Livestock Development Agency	109.96

(Source: State Finance Accounts 2023-24)

As these funds were not routed through the State Budget/State Treasury System, the Annual Finance Accounts did not capture the flow of the funds or related expenditure. Hence, the State's receipt and expenditure as well as other fiscal variables/parameters derived from them did not present the true and fair picture to that extent.

B. ISSUES RELATED TO TRANSPARENCY

4.4 Tax on Electricity kept outside Consolidated Fund of the State

Short realisation of Electricity Tax by the State Government from TANGEDCO.

Under Section 3 of Tamil Nadu Tax on Consumption or Sale of Electricity Act, 2003, TANGEDCO (Licensee under the Act) is mandated to collect the electricity tax along with energy charges and remit the tax into Government account.

The short remittance of ₹4,264.61 crore towards electricity tax collection of ₹5,493.40 crore for the period from 2019 to 2023 as pointed out in the previous year Audit Report, was remitted to the Consolidated Fund of the State during this year after adjusting the collection charges (₹142.16 crore). However, in the current year, TANGEDCO collected ₹1,985.03 crore and remitted only ₹1,457.75 crore (after deducting collection charges of ₹19.85 crore). The amount of electricity tax collected but not remitted into the consolidated fund as of 31 March 2024 was ₹507.43 crore (Table 4.3).

Table 4.3: Details of collection of electricity tax and remittance into Government Account
(₹ in crore)

Year	Amount collected	Collection Charges	Amount due to be deposited into Govt. Account after deducting collection charges	Amount deposited into Government account	Amount yet to be credited
2019-20	1,266.10	--*	1,266.10	1,266.10	--
2020-21	1,102.09	--*	1,102.09	1,102.09	--
2021-22	1,387.73	124.79	1,262.94	1,262.94	--
2022-23	1,737.48	17.37	1,720.11	1,720.11	--
2023-24	1,985.03	19.85	1,965.18	1,457.75	507.43
Total	7,478.43	162.01	7,316.42	6,808.99	507.43

* The Collection Charges for the period from June 2003 upto June 2021 had been adjusted during May 2021 and June 2021.

(Source: Details furnished by O/o PAG (Audit-II))

Audit observed that TANGEDCO had not followed the mandatory requirement of remitting the tax amount to the Consolidated Fund.

4.5 Delay in furnishing of Utilisation Certificates

Article 210(A) of Tamil Nadu Financial Code Volume I-1991 specifies that Utilisation Certificate should be submitted to the Accountant General and due dates should be fixed based on the nature of expenditure for which the grant is made. The sanctioning authority should make it incumbent upon the grantee institution to submit the statements within the stipulated period by including a clause to this effect in the sanction order itself. Since no timeline is mentioned in any Government Orders/Sanction orders issued by the State Government, 12 months has been fixed as timeline for submission of Utilisation Certificate. This period will be calculated from the month in which the expenditure occurs, in accordance with paragraph 16.8(i) of the MSO A&E, Volume I. It is provided that if no time limit has been fixed by the sanctioning authority, the grant will be spent upon the object within a reasonable time (normally within one year from the date of issue of the letter sanctioning the grant).

As per the instructions given in Chapter 16 of Manual of Standing Orders (Accounts and Entitlements), Utilization Certificates (UCs) in respect of conditional Grants-in-Aid and / or as required by the sanction received by the grantee should be furnished by the grantee to the authority that sanctioned it within 12 months from the date of receipt of grant or before applying for a further grant on the same object, whichever is earlier. To the extent of non-submission of UCs, there is a risk that the amount shown in State Finance Accounts may not have reached the beneficiaries.

As per the State Finance Accounts 2023-24, 111 UCs were outstanding for which grants were released for ₹2,805.94 crore. The Department wise break-up of outstanding UCs is given in **Appendix 4.1** and the year-wise break up of delays in submission of UCs is summarised in **Table 4.4**.

Table 4.4: Year wise break up of outstanding UCs

Year	No of UCs	Amount pending (₹ in Crore)
2017-18	2	9.78
2018-19	2	6.05
2020-21	2	5.81
2021-22	11	168.65
2022-23	26	197.70
2023-24	68	2,417.95
Total	111	2,805.94

(Source: Notes to Finance Accounts) (In the year 2019-20, there was no pending UC)

A test check of pending UCs of two department's viz. Directorate of Medical Education & Research (DME&R), Chennai and Commissioner of Municipal Administration (CMA), Chennai for the grants issued prior to the year 2022-23 revealed the following:

4.5.1 Commissionerate of Municipal Administration (CMA)

Three UCs amounting to ₹45.86 crore for GIA released for ₹188.22 crore (March 2024) were pending as detailed in (Table 4.4 (a)) below:

Table 4.4(a): Pending UCs for GIAs

(₹ in Crore)

Sl No.	Object	Total GIA / Month of release /UC submitted	Amount released/ Utilised	Balance to be utilised/remitted to Government
1	* (i) Construction of a Bridge across Virugambakkam-Arumbakkam Canal in Greater Chennai Corporation (dropped)	89.35 (February 2021) UC submitted 67.43	4.81 (released and unutilised)	4.81 (amount to be remitted)
	** (ii) Improvements of Sanganur Pallam from Mettupalayam road to Sathy Road, Coimbatore Municipal Corporation, (1800 m completed as against 2300 m proposed)**		49.96 (released) 28.66 (utilised)	21.3 (UC not submitted)
	*** iii) Two works viz. Formation of a diversion road to Moffusil bus stand Reach 1 and Reach 2 at Mat Colonel John Penny Cuick bus stand premised in Theni Allinagaram municipality		1.88 (released) 1.26 (utilised)	0.62 (amount to be remitted due to dropping of works)
2	Centenary celebration of Udumalaipettai Municipality (eight development works)	48.87 (Dec 2020) UC submitted 27.11	48.87 (released in March 2021)	8.89 (amount to be remitted) 12.87 (UC not submitted)
3	Centenary celebration of Bodinayakkanur Municipality (21 development works)	50.00 (Dec 2020) UC submitted 47.83	50.00 (released)	0.98 (amount to be remitted) 1.19 (UC not submitted despite completion of works)
Total		188.22		

Sl. No.1 - The status of three works relating to grants on Infrastructure and Amenities Fund for development works in Urban Local Bodies (ULBs) are detailed below:

*The project was dropped and the fund was diverted for another project (construction of flyover at Valluvarkottam junction, Chennai), which was also deferred due to delay in land acquisition. So the unutilised grant (₹4.81 crore) was retained by the department and the UC was pending.

** The work is in progress with an expenditure of ₹28.66 crore and UC for the balance amount of ₹21.30 crore which was due in February 2022 is still pending due to delay in completion of the work.

*** The project has been dropped due to issues in land acquisition and the amount released (₹0.62 crore) has not been remitted to the Government.

Sl. No. 2 - In Udumalaipettai municipality,

- The difference between grants released (₹48.87 crore) and estimate proposed for sanctioned work (₹39.98 crore) was ₹8.89 crore, which was not surrendered to Government till date.
- The UCs for the works in progress (₹12.87 crore) are pending.

Sl. No.3 - In Bodinayakkanur municipality, an unspent amount of ₹0.98 crore is not remitted to Government and UCs for the completed works for ₹1.19 crore are pending.

4.5.2 Directorate of Medical Education & Research

During a test check of outstanding UCs for an amount of ₹4.34 crore in the Directorate of Medical Education & Research (DME&R), following discrepancies were observed in GIA (₹6.24 crore) related to the National Programme for Prevention and Management of Burn Injuries (NPPMBI):

- a) The department credited an unspent amount of ₹0.76 crore (related to PWD) directly to GoI. Audit observed that the unspent amount should be routed through the Accountant General and the same should be accounted in the Finance Accounts, consistent with the procedures followed during the release of grant (Finance Accounts 2016-17). Hence, the unspent amount of ₹1.27 crore (related to PWD) which includes the share of the State Government (₹0.51 crore) and the share of GoI (₹0.76 crore) should be booked as 'Deduct Recoveries of Overpayment' under Minor Head 911 and the share of GoI was required to be credited into the account of MH&FW through the Accountant General.
- b) It was also noticed that an unspent amount of ₹0.93 crore (related to PWD and TNMSC) has not been remitted to the Government account by the department.

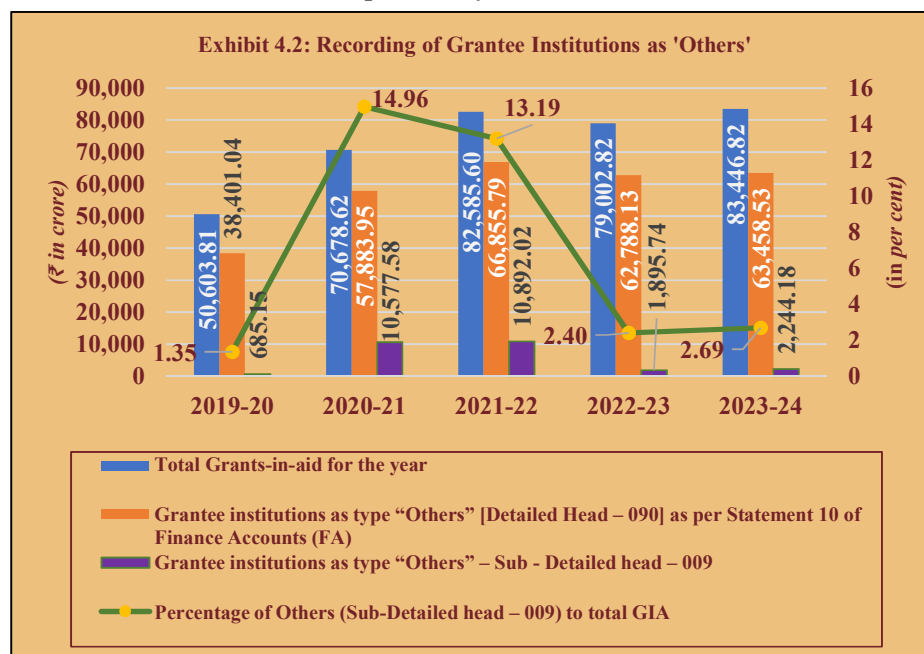
Utilisation certificates were pending for the above grants, though timelines were prescribed for submission of UCs. Non-submission of UCs indicates the failure of the departmental officers to comply with the rules to ensure accountability. This assumes greater importance if such UCs are pending against GIA meant for capital expenditure. The pendency of UCs was fraught with the risk of misappropriation of funds and fraud. The timely submission of UCs should be insisted upon and ensured.

4.6 Recording of grantee institution as “Others”

The State Government sanctions Grants-in-Aid (GIA) to various Bodies and Authorities. It is essential that the Government provides the details and nature of the Grantee Institution to which it is providing funds in the interest of transparency of accounts.

As per State Finance Accounts 2023-24 of GoTN, GIA constituted 23.24 *per cent* of the total expenditure of the State. Out of total GIA of ₹83,446.82 crore for the year, an amount of ₹63,458.53 crore (76.05 *per cent* of total GIA) was disbursed in respect of 54 schemes by classifying as “Others” (Detailed Head – 090). Further, ₹2,244.18 crore out of ₹63,458.53 crore was disbursed under object of expenditure classified as “Others” (Sub Detailed Head – 009) where the nature of expenditure was not identifiable. This adversely affects the transparency of accounts and monitoring of UCs against these GIA.

The trend of percentage of GIA from the year 2019-20 to 2023-24 under type “Others” to total GIA for the past five years are shown in **Exhibit 4.2**.



(Source: State Finance Accounts of the respective years)

4.7 Non-adjustment of Temporary Advances

The Government of Tamil Nadu does not follow the system of drawal of Abstract Contingent (AC) bills followed by submission of Detailed Contingent (DC) bills, like the practice in other States. Instead, the Drawing and Disbursing Officers (DDOs) have been empowered to draw Temporary Advances (TAs) under Article 99 of Tamil Nadu Financial Code and the advances should be adjusted by presenting detailed bills and vouchers as soon as possible. Such Temporary Advances drawn by the departmental officers shall be adjusted within three months from the date of drawal of the advances.

It was noticed that there were 383 temporary advances amounting to ₹216.46 crore drawn by various DDOs, which remained unadjusted as on 31 March 2024. The unadjusted amount includes TAs amounting to ₹58.44 crore (Sl.No. 1 and 2 in **Table 4.5** below) with a period of pendency for more than five years.

Out of the total outstanding TAs amounting to ₹216.46 crore, the Directorate of Government Examination and the Revenue Department-CRA had a pendency of TAs amounting to ₹64.23 crore (29.67 *per cent*) and ₹3.70 crore (1.71 *per cent*) respectively.

The issue of non-adjustment of temporary advance has been raised in the previous SFARs. The number of temporary advances pending for adjustment significantly decreased from 1,649 in 2021-22, 693 in 2022-23 and 383 in 2023-24. The unadjusted amount decreased from ₹317.81 crore in 2021-22 to ₹296.97 crore in 2022-23 and further to ₹216.46 crore in 2023-24.

Age-wise analysis of the advances pending adjustment is given in **Table 4.5**.

Table 4.5: Age-wise analysis of advances pending

Sl. No.	Pendency	Number of Advances	Amount (₹ in crore)
1	More than 10 years	4	0.93
2	More than 5 years and less than 10 years	16	57.51
3	More than 1 year but less than 5 years	79	123.14
4	Less than one year	284	34.88
Total		383	216.46

(Source: Details furnished by O/o PAG (A&E))

The pendency, involving substantial amounts, indicated laxity on the part of departmental officers in enforcing the codal provisions relating to adjustment of the advances. In these cases, there is no assurance that the expenditure has actually been incurred before the close of the respective financial years. Advances drawn and not accounted for increased the possibility of wastage, misappropriation, malfeasance, etc., of public money and unhealthy practices. This also calls for fixing responsibility on the respective defaulting DDOs.

4.8 Personal Deposit Accounts

As per Article 269 of Tamil Nadu Financial Code, GoTN is authorised to open Personal Deposit (PD) Accounts where money deposited is to be utilised for specific purposes. These PD Accounts are managed by designated Administrators on the basis of sanctions received from the State Government. The Accountant General (A&E) issues authorisation for transfer of funds from the Consolidated Fund to the PD Account concerned under Part III – Public Account. These PD Accounts were required to be closed at the end of the year.

The money transferred to the PD Account (under Head 8443-00-106-AA) is regarded as final expenditure under the applicable service Major heads from which the funds are sourced.

During 2023-24, an amount of ₹721.60 crore (83 accounts) was transferred to PD accounts out of the Consolidated Fund of the State. All these 83 PD Accounts were closed at the end of the financial year. Further, the outstanding balances of ₹1,154 crore in five PD Accounts which were shown pending during the previous year due to misclassification were rectified and their accounts were closed this year.

4.9 Accumulation of Un-Encashed Cheques and return Electronic Clearance Service

Paragraph 92 (iii) of the PAO Manual and Rule 49 of Tamil Nadu Treasury Code specify that in cases where cheques are not encashed within three months after the month of their issue, the payees should be advised by the PAO/DTO of the fact of those cheques having become time-barred and should be requested to obtain fresh cheques surrendering the time-barred cheques. If no reply is received from the payee, action should be taken to cancel the cheque, along with the necessary steps to correct the expenditure under the relevant head.

4.9.1 Un-encashed Cheques

It was noticed from the details of un-encashed cheques furnished by seven PAOs that 54,179 cheques for ₹60.46 crore remained un-encashed (June 2024). The age-wise profile of the number of cases and the value of cheques depicted as un-encashed, as per the books of PAOs, are summarised in Table 4.6.

Table 4.6: Details of un-encashed cheques

Delay in number of years	Number of cases	Value of cheques (₹ in crore)
0-5 years	18	0.01
5-10 years	344	1.69
10-20 years	15,660	7.99
More than 20 years	38,157	50.76
Total	54,179	60.46

(Source: Information furnished by PAOs)

No action was taken by the Government to resolve these long pending issues.

4.9.2 Pending Electronic Clearance Service (ECS) Payments

Payments of salaries, wages, pensions, other relief under direct benefit transfer etc., should be paid to the beneficiary's bank account through Electronic Clearance Service (ECS). These payments made through ECS would return automatically to PAO/Treasury, if the payee details maintained by the bank do

not match with that of PAO/Treasuries. In February 2018, the Commissioner of Treasuries and Accounts issued guidelines to be followed on return of funds paid through ECS. As per the guidelines, ECS amount unclaimed for more than three months should be remitted to the Government account by intimating DDOs concerned. Audit scrutiny of records of PAOs revealed that there were 1,321 ECS payments(August 2024) pending for more than three months in PAO South and PAO Madurai amounting to ₹91.97 lakh for which reasons were not recorded. The respective PAOs have neither disbursed the returned ECS payments to the beneficiaries by reconciling their bank details nor remitted into the Government account as per guidelines.

4.10 Indiscriminate use of Minor Head ‘800’

Minor Head – “800 - Other Expenditure / Other Receipts” is intended to be operated only when appropriate heads are not provided in the accounts. Routine operation of Minor Head - 800 is to be discouraged, since it renders the accounts opaque.

Minor Head 800- Expenditure

During 2023-24, an expenditure amounting to ₹31,952.08 crore (9.12 *per cent* of the total expenditure of ₹3,50,217.97 crore) under the Revenue and Capital sections was classified under the Minor head ‘800 - Other Expenditure’.

Audit scrutiny revealed that in four Major heads, the entire expenditure incurred was booked under Minor head ‘800’. It was also noticed that in 11 Major Heads, more than 50 *per cent* of the total expenditure of the respective Major heads were booked under Minor head 800 (**Appendix 4.2**). Further, a test check revealed that expenditures were wrongly booked under Minor head 800 even though distinct Minor heads were available (**Table 4.7**).

Table 4.7: Expenditure booked under ‘Minor Head 800 – Other Expenditure’

Sl. No.	Nature of expenditure (Detailed Head)	Head of Account wrongly booked		As per LMMH Head of Account to be booked with description
		Head of Account	Amount (₹ in lakh)	
1	110 – Subsidies	2405-00-800-BG-110	565.41	2405-Fisheries-00-121-Welfare schemes for Fisherman (2405-00-121)
2	090 – Grants-in-Aid	2405-00-800-BI-090	13.16	
3	090 – Grants-in-Aid	2405-00-800-BJ-090	6.41	
4	110 – Subsidies	2405-00-800-KD-110	5,900.34	
5	120 – Scholarships and Stipends	2405-00-800-KG-120	50.00	
6	190 – Machinery and Equipment’s	3456-00-800-AF-190	1.68	3456-Civil Supplies-00-102- Civil Supplies Scheme (3456-00-102)
7	330 – Payments for Professional and Special Services	3456-00-800-AF-330	74.93	
8	710 – Printing Charges	3456-00-800-AF-710	37.88	

(Source: VLC data & LMMH issued by CGA)

Minor head 800 – Other Receipts

It was noticed that out of the receipts of ₹2,64,596.66 crore during the year 2023-24, receipts amounting to ₹17,125.77 crore was booked under the Minor Head ‘800- Other Receipts’ which works out to 6.47 *per cent* of the total receipts during the year. In 11 Major heads, entire receipts were booked under Minor head 800 and in 20 Major Heads, more than 50 *per cent* of the total receipts of the respective heads were booked under Minor head 800 (detailed in **Appendix 4.3**).

On a test check of the receipts booked under the Minor Head 800, it was noticed that:

- a) 11 receipts (exceeding ₹1 crore) were wrongly grouped with other receipts (Minor Head 800) even though distinct minor heads were available as given in **Table 4.8** below:

Table 4.8: Receipts booked under ‘Minor Head 800 – Other Receipts’

Sl. No	Nature of receipt (Detailed Head)	Head of Accounts wrongly booked		As per LMMH Head of Account to be booked with description
		Head of Account	Amount (₹ in lakh)	
1	250 – Interest	0049-04-800-AT-250	5,877.05	0049 Interest Receipts – Interest- 04 Receipts of State- 118 Interest on Loans to Government Servants “The minor Head 118 will accommodate the interest receivable on Loans to Government Servants, separate sub heads may be opened under this Minor Head for each type of Interest Bearing Advances”. (0049-04-118)
2	810 – Employee Salary Recoveries	0049-04-800-AT-810	34.99	
3	140 – Taxes	0029-00-800-AA-140	3,652.62	0029 Land Revenue – 106 Receipts on account of Survey and Settlement Operations (0029-00-106)
4	310 - Receipt of Rent / Hire Charges / Lease	0853-00-800-AA-310	8,063.15	0853- Non-ferrous Mining and Metallurgical Industries-00-107- Minor Mineral Concession Fees, Rents and Royalties (as Sand is being classified under Minor Minerals). (0853-00-107)
5	320 - Royalty	0853-00-800-AE-320	2,278.66	
6	270 - Non-Taxation Fees	0853-00-800-AF-270	3,562.82	
7	270 - Non-Taxation Fees	0210-04-800-AM-270	3,747.17	0210 Medical and Public Health-04 Public Health – 104 Fees and Fines etc.-

Sl. No.	Nature of receipt (Detailed Head)	Head of Accounts wrongly booked		As per LMMH Head of Account to be booked with description
		Head of Account	Amount (₹ in lakh)	
8	290 – Fines & Penalties	0210-04-800-AN-290	1,227.88	“104 minor head will include licence fees, fines etc. under Drug Control Acts and Prevention of Food Adulteration Acts etc. realised by Public Health authorities.” (0210-04-104)
9	270 - Non-Taxation Fees	0070-60-800-AB-270	841.23	0070 Other Administrative Services – 60 Other Services – 108 Marriage Fees (0070-60-108)
10	270 - Non-Taxation Fees	0070-60-800-DM-270	347.67	
11	270 - Non-Taxation Fees	0425-00-800-AF-270	1,477.57	0425 Cooperation -00-101 Audit Fees (0425-00-101)

(Source: VLC data & LMMH issued by CGA)

b) As per extant rules, recoveries of overpayments pertaining to previous year(s) shall be recorded under the minor head '911- Deduct Recoveries of Overpayments' below the relevant Major Head in the section expenditure heads. Further, Interest or other earnings from Grantee on unspent balances shall be recorded in the minor head '801- Interest or other earnings from Grantee on unspent balances' within the functional major / sub-major heads in the section receipt heads

Audit scrutiny revealed that such recoveries (unspent balances) pertaining to previous year(s) and interest on unspent balances were instead booked in Minor Head '800- Other Receipts' under revenue receipt heads as detailed in **Table 4.9** below:

Table 4.9: Receipts booked under 'Minor Head 800 – Other Receipts'

Sl. No.	HOA with description	Detailed Head & Description	Object Head & Description	Receipt (₹ in lakh)
1.	0070-60-800- (EY, FE, FH, FV, GB, GF, GI, GM, GQ, HG) Unspent Balance remitted by Various Departments	900 - Miscellaneous Revenue Receipts	001- Miscellaneous Receipts	82,517.04
2.	0070-60-800- (FA, FB, FD, FG, FH, FL, FM, FN, FO, FP, FQ, FR, FS, FU, FX, FY, GC, GG, GH, GT)	290 - Miscellaneous Revenue Receipts	001- Miscellaneous Receipts	24,349.88

Sl. No.	HOA with description	Detailed Head & Description	Object Head & Description	Receipt (₹ in lakh)
	Unspent Balance remitted by Various Departments			
3.	0049-04-800- (CK, CZ, DR, EF) Interest Receipts – various Directorates/ Commissionerate	250 – Interest	062 - Unspent Balance	75.77
4.	0210-01-800-BM Receipts from Tamil Nadu Urban Health Care Project	250 – Interest	062 - Unspent Balance	2,032.74
5.	0216-03-800-AB Interest amount under erstwhile Kalaigarnar Housing Scheme	250 – Interest	062 - Unspent Balance	1,469.96
Total				1,10,445.39

(Source: VLC data & LMMH issued by CGA)

Out of the above ₹1,10,445.39 lakh, ₹1,06,866.92 lakh relates to unspent balance of previous years from various Departments and the balance ₹3,578.25 lakh relates to interest earned on unspent balances of schemes for which expenditures were booked in previous years. Despite being pointed out by Audit in previous SFAR, the misclassification of booking them under Minor Heads “800 - Other Receipts” continued during the year thereby resulting in over statement of Revenue Receipts to that extent.

Though the issue of classification of the receipts/ expenditure under Minor Head 800 – Other Receipts/ Expenditure has been reported in the previous SFAR, misclassification continues to exist. The fact that such substantial proportions of the receipts/ expenditure under the Major Head concerned which are booked under Minor Head 800 is a cause of concern, since it adversely impacts transparency in financial reporting.

C. ISSUES RELATED TO MEASUREMENT

4.11 Outstanding Balances under Suspense and Debt, Deposit and Remittance (DDR) heads

Annexure to Statement 21 of the State Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balances under these heads are worked out by aggregating the outstanding debit and credit balances separately under various heads. Clearance of suspense and remittance items depends on the details furnished by the State Treasuries/ Works and Forest Divisions, etc.

The Head “8658-101-PAO-Suspense” is intended for settlement of transactions between the Accountant General (A&E) and the various separate Pay and Accounts Offices (PAO) of Government of India. These involve transactions that mainly relate to the payments made by the State Government to Central Government Civil Pensioners. On clearance/settlement of this, the cash balance of the State Government will increase.

The transactions initially recorded under this head in the books of AG are cleared on receipt of Cheques/Demand Drafts from the Pay and Accounts Offices and on the issue of Cheque/Demand Draft in respect of amounts received in the State Treasuries on behalf of the Pay and Accounts Offices. Audit observed that outstanding debit balance of ₹189.95 crore under this head shows that payments have been made by AG on behalf of PAO, which were yet to be reimbursed. As the amount expended has not been reimbursed to the State funds, the cash balance outstanding as on 31 March 2024 showed a decreased balance.

4.12 Non-Reconciliation of departmental figures

The Controlling Officers of the Departments have to exercise effective control over spending to keep it within the budget grants and to ensure accuracy of their accounts. As per Rules 124 and 127 of the Tamil Nadu Budget Manual, departmental accounts maintained by the Chief Controlling Officers (CCOs) and the progressive actuals, month by month are required to be reconciled with those entered in the books of AG (A&E). As per Rule 128 of the Tamil Nadu Budget Manual, CCO is required to send a reconciliation certificate to AG(A&E) after necessary adjustments are made either in the accounts of the CCO or in the books of AG(A&E).

During the year 2023-24, CCOs have reconciled 97.11 *per cent* of the Revenue expenditure, 93.86 *per cent* of Revenue receipts, 98.85 *per cent* of Capital expenditure and 97.19 *per cent* of Loans and advances given by the State Government. Out of 140 CCOs for receipts and 215 CCOs for expenditure, 82 CCOs and 132 CCOs respectively have fully reconciled. A further trend analysis for the past four years revealed that the percentage of non-reconciliation has been on the increasing trend upto previous year and a decrease during the current year as detailed in **Table 4.10**.

Table 4.10: Status of Non-Reconciliation of Receipts and Expenditure figures by CCOs

Year	Total number of Controlling Officers	CCOs fully reconciled	CCOs not fully reconciled	Percentage of Non-reconciliation
Receipts				
2019-20	121	52	69	57.02
2020-21	121	107	14	11.57
2021-22	126	91	35	27.78
2022-23	122	68	54	44.26
2023-24	140	82	58	41.43
Expenditure				
2019-20	209	105	104	49.76
2020-21	209	175	34	16.27
2021-22	211	151	60	28.44
2022-23	214	120	94	43.93
2023-24	215	132	83	38.60

(Source: Data compiled by the Accountant General (A&E), Tamil Nadu)

Due to the process of restructuring of loans in 2018-19, many adverse balances were created. Old heads are still operated for repayment of principal and interest. Hence, projection of excess receipts in old heads and non-receipt under new heads due to the restructuring were reported in previous SFARs. The situation continued to prevail in the year 2023-24 also.

Failure to exercise/adhere to the codal provisions and executive instructions in non-reconciliation results in misclassification and leads to incorrect booking of receipts and expenditure in the accounts, which defeats the very objective of budgetary process.

4.13 Reconciliation of cash balances

In terms of provisions of Section 20, 21 and 21A of the Reserve Bank of India (RBI) Act, 1934, the RBI acts as a banker to both Central and State Governments. The transactions on behalf of State Government are carried out at offices of RBI and its agency banks authorised to conduct Government business on its behalf.

While the principal deposit accounts of the State Governments are maintained at the Central Accounts Section (CAS) of RBI at Nagpur, the regional offices of RBI account for the State Government transactions reported by agency banks through link offices and report to CAS, Nagpur.

As per the Memorandum of Instructions (MoI) of RBI on the Accounting and Reconciliation of the State Government transactions, the agency branches have to send the Receipts/Payments scrolls on a daily basis in the prescribed form to the sub-treasury / treasury concerned without delays. Also, the consolidated monthly statement of the agency banks prepared by the link banks are to be sent

to RBI which in turn should forward the monthly consolidated statement to the Accountant General (A&E).

In view of the above system in place, there should not be any difference between cash balance position as per the books of the Accountant General and CAS figures. Even if differences occur in the month wise balance, there should not be any difference between cash balance position at the closing of Annual Accounts by April 25 of every year.

However, there was a sizeable net difference (₹112.00 crore) in the closing balance for the year 2023-24 between the cash balance as per books of accounts of the Accountant General and the cash balance as reported by the RBI. The details of differences in the Cash balance is given in **Table 4.11**.

Table 4.11: Differences in cash balances

Period	Debit difference		Credit difference	
	Number of items	₹ in crore	Number of items	₹ in crore
Upto 2018-19	805	4,745.81	1,145	5,258.30
2019-20	59	279.87	142	874.90
2020-21	74	1,182.49	155	544.10
2021-22	87	837.12	79	484.76
2022-23	85	783.53	113	743.28
2023-24	128	3305.36	151	3,340.82
Total	1,238	11,134.18	1,785	11,246.16

(Source: Details furnished by Accountant General (A&E))

Analysis of such occurrences for the previous years revealed that the differences in cash balances were on a decreasing trend from 2019-20 to 2022-23 and a significant increase during the current year as shown in **Table 4.12**.

Table 4.12: Trend of differences in cash balances

(₹ in crore)

Year	Cash balances as per books of AG (A&E)	Cash balances as reported by RBI	Difference
2016-17	305.55 (Cr.)	89.53 (Cr.)	395.08 (Cr.)
2017-18	81.18 (Cr.)	8.12 (Cr.)	89.30 (Cr.)
2018-19	459.88 (Cr.)	37.49 (Cr.)	497.37 (Cr.)
2019-20	923.33 (Dr.)	2,067.49 (Cr.)	1,144.16 (Cr.)
2020-21	467.24 (Cr.)	5.70 (Cr.)	472.94 (Cr.)
2021-22	266.95 (Dr.)	426.56 (Cr.)	159.61 (Cr.)
2022-23	59.17 (Cr.)	43.90 (Cr.)	103.07 (Cr.)
2023-24	110.02 (Cr.)	1.98 (Cr.)	112.00 (Cr.)

(Source: Annexure to Statement 2 of Finance Accounts of the respective years)

The difference is mainly due to non-reporting of receipts by the Banks to the Treasuries.

4.14 Impact on Post Audit analysis of certain transactions on Fiscal Indicators during 2023-24

Scrutiny of transactions and post audit analysis during 2023-24 revealed that revenue deficit and fiscal deficit were affected by certain accounting adjustments which are detailed in **Table 4.13. (Discussed in Para 1.9.1 of Chapter-I)**

Table 4.13: Under/Over statement of Revenue and Fiscal Deficit

Particulars	Impact on Revenue Deficit (Understated (+) / overstated (-)) (₹ in crore)	Impact on Fiscal Deficit (Understated (+) / overstated (-)) (₹ in crore)
Short transfer of interest	(+) 96.04	(+) 96.04
Un-recouped Contingency Fund	(+) 5.47	(+) 5.47
Short transfer of contribution to National Pension System (NPS)	(+) 99.76	(+) 99.76
Total	(+) 201.27	(+) 201.27

(Source: NTFA of Finance Accounts and Post audit analysis)

4.15 Compliance with Accounting Standards

As per Article 150 of the Constitution of India, the President of India may, on the advice of the Comptroller and Auditor General of India, prescribe the form of accounts of the Union and States. The Comptroller and Auditor General of India set up a Government Accounting Standards Advisory Board (GASAB) in 2002, for formulating standards for government accounting and financial reporting, to enhance accountability mechanisms. On the advice of the Comptroller and Auditor General of India, the President of India has so far notified four Indian Government Accounting Standards (IGAS). The status extent of compliance with the standards by the Government of Tamil Nadu in its financial statements for the year 2023-24 is given in **Table 4.14.**

Table 4.14: Compliance with Accounting Standards

Sl. No	Accounting Standards	Essence of IGAS	Compliance by State Government	Impact of deficiency
1	IGAS-1: Guarantees given by the Government – Disclosure requirements	This standard requires the Government to disclose the amount of guarantees (class and sector-wise) given during the year in its financial statements.	Complied	--
2	IGAS-2: Accounting	Grants-in-Aid are to be classified as, revenue	Complied	--

Sl. No	Accounting Standards	Essence of IGAS	Compliance by State Government	Impact of deficiency
	and Classification of Grants-in-Aid	expenditure in the accounts, even if it involves creation of assets. Grant-in-aid given in kind is required to be disclosed.		
3	IGAS-3: Loans and Advances made by Government	Disclosures on loans and advances made by the Government.	Partially complied. The Government of Tamil Nadu has restructured old loans given by the Government during 2018-19. Though the Statement 7 & 18 of the Finance Accounts on Loans and Advances given by the State Government have been prepared as per prescribed format of IGAS-3, the reconciliation of figures booked under the loan heads was not completed during 2023-24, subsequent to the restructuring of loans and advances given by the Government during the year 2018-19. Hence, details relating to the repayment of arrears of loan entities could not be included. Reconciliation with the State is under process	Due to non-reconciliation, Adverse balances exists. The matter has been taken up with the Government in the Entry Conference (June 2024). It was replied that action in this regard is being initiated.
4	IGAS-4: Prior Period Adjustments	Rectification of errors or adjustments due to change in the Government decisions which may affect balances and progressive bookings of earlier years for which accounts have been closed. (Statement 13 – Summary of Balances in Finance Accounts)	Complied	--

(Source: Details furnished by O/o PAG (A&E))

D. ISSUES RELATED TO DISCLOSURE

4.16 Non-submission/ Delay in submission of Accounts

Section 14 and 15 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 (DPC Act) envisages audit of accounts of institutions receiving Government grants, subject to conditions stipulated based on the quantum of the grants received, etc. In order to identify the institutions which attract audit under the DPC Act, every year, the heads of department were required to furnish to Audit the information about the financial assistance given to various institutions, the purposes for which the assistance was granted and the total expenditure of these institutions/bodies.

The Annual Accounts of 238 Institutions/Bodies due upto 2023-24 were not received (August 2024) from the heads of department. The details are given in **Appendix 4.4** and their age-wise pendency is presented in **Table 4.15**.

Table 4.15: Age-wise analysis of arrears of Accounts of bodies/authorities

Sl. No.	Delay in number of years	Number of Institutions
1	Upto one year	132
2	More than one year and upto three years	67
3	More than three years and upto five years	13
4	Five years and above	26
Total		238

(Source: Data compiled from information furnished by Heads of Department)

The major defaulters were educational institutions receiving Government grants for salaries, maintenance, etc. The delay in finalisation of accounts would hamper Audit in providing an assurance to the Legislature that the grants were being utilised for the intended objective.

4.17 Pendency in placement of Separate Audit Report of the Tamil Nadu Legal State Authority in the State Legislature

As per sub sections 2, 4 and 5 of Section 18 of The Legal Services Authority Act 1987, the accounts of the Legal State Authorities shall be audited by the Comptroller and Auditor General of India (CAG) at such intervals as may be specified by him and the accounts of the State Legal Authorities, as certified by the CAG or any other person appointed by him in this behalf together with the audit report thereon shall be forwarded annually by the Authorities to the State Government. The State Government shall cause the accounts and the audit report, as soon as may be after they are received, to be laid before the State Legislature. However, it was noticed in Audit that the Separate Audit Reports of the Tamil Nadu State Legal Services Authority and 32 District Legal Service Authorities in the State from the year 2000-01 onwards (**Appendix 4.5**), have not been placed in the State Legislature.

4.18 Misappropriation, Losses and Thefts

Article 294 of the Tamil Nadu Financial Code (Vol-I) stipulates that “Heads of Office” should report all cases of defalcations or loss of public money, stores or other movable or immovable properties to the AG (A&E). Further, the Financial Code prescribes the principles and procedures to be followed for enforcing responsibility for losses and disposal of such cases.

As on 31 March 2024, 397 cases of misappropriation, shortages and theft involving a total amount of ₹30.93 crore, were pending disposal. The department-wise break-up of these are detailed in **Appendix 4.6**. The age-profile of the pending cases and the reasons for pendency are summarised in **Tables 4.16 and 4.17**.

Table 4.16: Age Profile of pending cases

Range in years	Number of cases	Amount involved (₹ in crore)
0 – 5	49	3.08
6 – 10	15	9.44
11 – 15	32	4.87
16 – 20	31	3.42
21 and above	270	10.12
Total	397	30.93

(Source: Information furnished by Heads of Department & O/o PAG (A&E))

Table 4.17: Reasons for pendency of the cases

Reasons for the pendency	Number of cases	Amount (₹ in crore)
Awaiting departmental and criminal investigation	168	13.66
Departmental action initiated but not finalised	109	4.97
Criminal proceedings finalised but recovery of the amount still pending	12	0.76
Awaiting orders for recovery or write off	76	3.74
Pending in Courts of law	32	7.80
Total	397	30.93

(Source: Information received from Heads of Department & O/o PAG (A&E))

Out of 397 cases, 233 cases amounting to ₹28.03 crore and 132 cases amounting to ₹2.73 crore relate to misappropriation and shortages respectively. Delay in finalisation of the above cases would result in loss to the Government.

4.19 Follow up on State Finances Audit Report

The Public Accounts Committee had 20 sittings on SFAR from 2013-14 to 2024-25 (upto August 2024). Out of 183 paragraphs/reviews pending for discussion, 162 paragraphs/reviews were selected for discussion for the period

2008-09 to 2021-22, out of which 24 paragraphs/reviews have been discussed (as of August 2024).

4.20 Conclusion

Non submission of Utilisation Certificates (₹2,805.94 crore) indicates the failure of the departmental officers to comply with the rules to ensure accountability and achievement of the intended objective of the Grants-in-Aid. This assumes greater importance as Utilisation Certificates are pending against Grants-in-Aid meant for capital expenditure as well.

(Paragraphs 4.5)

The non-adjustment of Temporary Advances involving substantial amounts (₹216.46 crore drawn and pending over a period of years) indicated laxity on the part of departmental officers in enforcing the codal provisions regarding adjustment of the advances.

(Paragraphs 4.7)

Receipts and expenditures were wrongly booked under Minor Head 800 even though separate Minor Heads were available under the respective Major Heads.

Unspent balances of previous years as well as interest earned on these balances were booked under the non-tax receipt heads (Minor Head 800) instead of booking under Minor Head “911- Recovery of Overpayments”.

(Paragraphs 4.10)

As of March 2024, 238 Accounts pertaining to Bodies/Authorities were pending for finalization and the extent of arrears ranged between one year and more than five years.

(Paragraphs 4.16)

The cases of misappropriations, losses and thefts were not brought to the notice of the Principal Accountant General as and when it occurred. Further, the remedial actions for these cases were pending for several years.

(Paragraphs 4.18)

4.21 Recommendations

- *Government should ensure that the controlling officers adjust temporary advances and submit Utilisation Certificates in time and fix responsibility on those who fail to do so.*
- *Government should instruct DDOs/PAOs to book receipts and expenditure under the appropriate Minor Heads already available*

and to book Minor Head 800 only when no other appropriate heads were available. Unspent balances of previous years should be booked under Minor Head “911 – Recovery of Overpayments”.

- *Government should fix responsibility on the Chief Executive Officers concerned for pendency of accounts.*
- *Government should instruct all Heads of Departments to adhere to the codal provisions on reporting all cases of defalcations or loss of public money, stores or other movable or immovable properties to the Accountant General.*

Chennai
The 02 June 2025


(D. JAISANKAR)
Principal Accountant General (Audit-I),
Tamil Nadu

Countersigned

New Delhi
The 27 June 2025


(K. SANJAY MURTHY)
Comptroller and Auditor General of India