



**CHAPTER-III:
FINANCIAL REPORTING**

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A sound internal financial reporting system based on compliance with financial rules is one of the attributes of good governance. The chapter provides an overview and status of compliance of the departments of the State Government with various financial rules, procedures and directives during the current year.

3.1 Failure to submit Utilisation Certificate

Rule 116 (1) of the Sikkim Financial Rules, 1979 stipulates that every grant made for a specific object is subject to implied conditions: (i) that the grant shall be spent upon the object within a reasonable time of one year from the date of issue of the letter sanctioning grant and (ii) that any portion of the amount which is not ultimately required for expenditure upon that object shall be duly surrendered to Government. Utilisation Certificates (UCs) outstanding beyond the specified periods indicate absence of assurance on utilisation of the grants for intended purposes and the expenditure shown in the accounts to that extent cannot be treated as final. The status of outstanding UCs as per the records of the office of the Senior Deputy Accountant General (Accounts & Entitlement) {(Sr. DAG) (A&E)} is given below:

Table 3.1: Outstanding Utilisation Certificates

(₹ in crore)

Year	Total Grant Paid		UCs Received		UCs Pending	
	No.	Amount	No.	Amount	No.	Amount
Up to 2015-16	8,225	1,521.68	7,062	1,460.52	1,163	61.16
2016-17	259	76.19	138	24.99	121	51.20
2017-18*	281	95.18	30	13.83	251	81.35
TOTAL	8,765	1,693.05	7,230	1,499.34	1,535	193.71

Source: Finance Accounts and VLC data

* Except where the sanction order states otherwise, utilisation certificates in respect of grants disbursed during 2017-18 become due only during 2018-19.

It can be seen from the above table that 1,535 UCs involving an amount of ₹ 193.71 crore were awaited as on 31 March 2018. Out of this, 251 UCs for ₹ 81.35 crore pertaining to 2017-18 were not due as per Rule 116 (1) (i) of the Sikkim Financial Rules.

Through the instrument of UCs, the Grantor obtains assurance about proper utilisation of the funds placed at the disposal of the Grantee for the sanctioned purpose and also gets a certificate from the Grantee that the intended list of works has been executed, the details of which are available with him/her. Any delay in furnishing UCs to the Grantor or an inaccuracy in such reporting essentially undermines the control mechanism designed to prevent the diversion from the intended utilisation of grants. Moreover, high pendency of UCs was fraught with the risk of misappropriation and fraud.

Recommendation: *The Government needs to enforce strict compliance to the timelines for submission of the UCs by the recipients and failure to comply with the timelines should be scrupulously dealt with. Action against erring officials needs to be initiated.*

3.1.1 Review of Grants-in-aid

A detailed review on utilisation of Grants-in-aid in Ecclesiastical Affairs Department (EAD) for the period 2013-14 to 2017-18 was conducted during July-August 2018.

Test check of records (July-August 2018) relating to pendency in submission of UCs of EAD, Government of Sikkim, Gangtok revealed the following:

3.1.1.1 Pendency in submission of Utilisation Certificates

Sikkim Financial Rules 110 to 116 lay down various procedures to be followed at the time of sanctioning Grants-in-aid to any authority or body which *inter alia* include that while sanctioning grants, the specific terms and conditions for utilisation of such grant should be indicated. Thereafter, it is incumbent upon the grantor Department to watch over the utilisation of grants so released by obtaining UCs.

As per the records of the EAD, there were 106 UCs valuing ₹ 64.96 crore lying pending as on 31 March 2018. However, as per the records of the Office of the Sr. DAG, (A&E), Sikkim, 118 UCs amounting to ₹ 80.89 crore was outstanding as on 31 March 2018. Hence, there was a difference of 12 UCs amounting to ₹ 15.93 crore. The reason for the difference was due to failure on the part of the Department in not forwarding/submitting the UCs to the Office of the Sr. DAG (A&E), Sikkim. Year-wise details of pending UCs are shown in the table below:

Table 3.2: Statement showing pending utilisation certificates

(₹ in lakh)

Year	UCs outstanding against the bulk grants				Difference in bulk grants	
	As per Department		As per A&E office		Number	Amount
	Number	Amount	Number	Amount		
2010-11	1	0.18	1	0.18	--	--
2011-12	1	0.18	1	0.18	--	--
2012-13	2	206.68	2	206.68	--	--
2013-14	30	1,490.14	31	1,503.49	01	13.35
2014-15	10	120.68	10	120.68	--	--
2015-16	11	7.92	12	21.60	01	13.68
2016-17	06	1,560.00	11	3,124.05	05	1,564.05
2017-18	45	3,110.14	50	3,112.26	05	2.12
TOTAL	106	6,495.92	118	8,089.12	12	1,593.20

Sources: Department and Office of the Sr. DAG (A & E)

The pendency of submission of UCs was mainly due to non-adherence to the instructions as stipulated in the Sikkim Financial Rules and lack of follow-up action on the part of the Department as per the guidelines.

In reply, the Department accepted the audit contention and stated that UCs worth ₹ 3,204.95 lakh have already been received and UCs worth ₹ 1,771.91 lakh would be collected. The Department further assured Audit that UCs up to the year 2016-17 would be submitted to the Office of the Sr. DAG, (A&E), Sikkim in due course.

3.1.1.2 Delay in submission of UCs

Serial Number (A) 5 of the Office Memorandum dated 17 August 2001 of EAD, in respect of procedure and criteria for release of Grants-in-aid to religious institutions of the State, stipulates that the purpose of the grant and period within which such grant is to be utilised shall be specified in the sanction order by the grant releasing authority, *i.e.*, the UCs in respect of grant up to ₹ one lakh for Ecclesiastical Affairs shall be submitted within three months; UCs in respect of grants exceeding ₹ one lakh up to five lakh shall be submitted within six months and UCs in respect of grants exceeding ₹ five lakh shall be submitted within 12 months from the date of receipt of grants by the concerned religious institutions.

Test check of records in respect of the EAD revealed that these institutions did not submit the UCs as required under the memorandum *ibid* nor did the Department ensure timely receipt of UCs as per the sanction orders. Out of a total 118 bulk grants amounting to ₹ 80.89 crore released to grantee institutions during 2010-18, only 12 UCs in respect of ₹ 15.93 crore were received by the Department and 106 UCs in respect of ₹ 64.96 crore were yet to be received as detailed in **Appendix 3.1**. There was a delay in submission/settlement of UCs which ranged between six months to more than five years as given in the table below:

Table 3.3: Statement showing delay in submission of utilisation certificates

(₹ in lakh)

Range of delay	Total no. of bulk grants released		UCs received for the bulk grant		UCs not received for the bulk grant	
	Number	Amount	Number	Amount	Number	Amount
More than 5 years	8	244.34	0	0	8	244.34
3 years to 5 years	34	1,469.34	1	13.35	33	1,455.99
1 year to 3 years	15	139.13	1	13.68	14	125.45
More than 6 month but less than 1 year	4	1,010.00	2	550.00	2	460.00
less than 6 months	57	5,226.31	8	1,016.17	49	4,210.14
TOTAL	118	8,089.12	12	1,593.20	106	6,495.92

While accepting the audit comments, the Department stated that even after giving reminders to the religious institutions, they were not submitting UCs due to non-completion of works. The assertion of the Department was not in consonance with the provisions of Office Memorandum dated 17 August 2001.

Recommendation: It may be ensured that no further grants are released to the defaulting grantees which do not submit the UCs within the prescribed time.

3.1.1.3 Release of grants without Detailed Project Reports /detailed estimates

Serial No. (A) 3 of the Office Memorandum dated 17 August 2001 of EAD stipulates that for grants exceeding ₹ one lakh and above, a detailed estimate as per prevailing schedule of rates is a pre-requisite for release of Grants-in-aid in respect of civil works. Further, Sl. No. 1 of the Circular dated 22 July 1993 states that all religious institutions wanting financial assistance, will have to be physically inspected to see whether the amount requested for is justified.

Audit scrutiny revealed that 118 bulk grants as reflected in VLC, Office of the Sr. DAG (A&E), Sikkim, were further split into many Grants-in-aid by the Department for release to various religious institutions in the State. The year-wise split of bulk grants to Grants-in-aid is given in **Table 3.4:**

Table 3.4: Statement showing year-wise split of bulk grants to GIA

Year	Bulk Grant as per the VLC records	Grants-in-aid released by Department after splitting
2010-11	1	1
2011-12	1	1
2012-13	2	120
2013-14	31	223
2014-15	10	272
2015-16	12	12
2016-17	11	273
2017-18	50	619
TOTAL	118	1,521

Scrutiny of records revealed that out of a total of 1,521 Grants-in-aid, the Department released 592 Grants-in-aid each valuing ₹ one lakh and more to various religious institutions during 2013-14 to 2017-18. However, it was found that the Detailed Project Reports (DPRs)/Detailed Estimates (DEs) were submitted by the grantee institutions in respect of only 59 number of grants and remaining 533 Grants-in-aid were released without obtaining any DPRs/DEs by the Department which was in violation of the norms framed by the Department itself. The year-wise details are given in **Table 3.5.**

Table 3.5: Statement showing release of grants without DPRs/DEs

Year	Grants-in-Aid released to various religious institutions	No. of DPR/ DEs submitted by the Institution	No. of DPR/ DEs not submitted by the Institution
2013-14	222	Nil	222
2014-15	04	1	03
2015-16	06	Nil	06
2016-17	10	2	08
2017-18	350	56	294
TOTAL	592	59	533

The reasons for non-adherence of the rule were not found in the records.

While accepting the audit observation, the Department stated that only in few/rare cases, DPR/DEs were furnished by religious institutions.

Recommendation: *It may be ensured that a system of scrutiny of Detailed Project Reports/ Detailed Estimates is evolved before releasing of grants.*

3.1.1.4 Irregular expenditure

As per Rule 71 (2) of the Sikkim Financial Rules, 1979, the estimates shall also distinguish provision for expenditure on revenue account from that for other expenditure including expenditure on capital account, on loans by Government and for repayment of loans, etc. Rule 85 (8) further stipulates that the funds provided for revenue expenditure shall not be appropriated or re-appropriated to meet capital expenditure and funds provided for capital expenditure shall not be appropriated or re-appropriated to meet revenue expenditure.

Scrutiny of records (Contingent Audit Registers) of the EAD revealed that the Department was operating two separate head of accounts, viz. 2250-00-103-00-60-71-31-Grants-in-aid for expenditure towards release of grants to various Religious Institutions and 2250-00-103-00-60-71-35-Grants for creation of Capital Assets, to be spent on creation of capital assets. However, scrutiny showed that during 2013-14 to 2017-18, an amount of ₹ 122.31 lakh (out of a total release of ₹ 74.21 crore under Object Head-35) was irregularly spent on repairs/maintenance and other recurring nature of works from the accounting head which was meant for creation of Capital Assets in the State. The diversion of fund ranged from ₹ 14.55 lakh (2016-17 and 2017-18 each) to ₹ 51.30 lakh (2013-14). The year-wise details are given in the **Table 3.6:**

Table 3.6: Statement showing irregular expenditure by diverting funds

(₹ in lakh)

Year	Budget Provision	Expenditure	Amount Diverted	Number of works	Percentage of diversion
2013-14	2,675.00	2,675.00	51.30	21	1.92
2014-15	155.00	120.50	20.50	8	17.01
2015-16	36.00	21.42	21.42	11	100
2016-17	3,165.00	3,164.55	14.55	2	0.46
2017-18	1,389.89	1,334.10	14.55	2	1.09
TOTAL	7,420.89	7,315.57	122.32	44	

Thus, the diversion of ₹ 122.32 lakh towards expenditure on recurring nature of works instead of creating long term assets was in contravention of the accounting norms.

While accepting the observation, the Department (EAD) in their reply stated that funds were diverted after taking approval from the competent authority and due finance concurrence. The reply was not acceptable as no authority was competent to divert the funds meant for Capital expenditure towards spending on recurring nature under Rule 71 (2) of the Sikkim Financial Rules.

3.1.1.5 Non furnishing of quarterly returns to the Finance, Revenue and Expenditure Department (FRED)

As per the Office Memorandum dated 17 August 2001, the Department shall keep proper records of progress of work as well as utilisation of funds so released. A quarterly statement shall be sent to FRED showing the physical as well as financial target and achievements.

Scrutiny of records revealed that the Department did not maintain any records of progress of work and utilisation of Grants-in-aid released by them. Further, it was also found that no quarterly statements were ever sent to FRED till the date of audit (August 2018) which led to non-adherence to the norms framed by the Department. In the absence of the quarterly statements, there was no monitoring of targets and achievements by the FRED which ultimately resulted in delay in submission of UCs as well as delay in completion of works.

The reasons for not forwarding quarterly statement to the FRED were also not found on records of the Department.

The Department (EAD) accepted the audit observation and in its reply stated that the Department has instructed their officers to submit quarterly returns to FRED.

Recommendation: It may be ensured that a system of furnishing of quarterly returns is put in place for monitoring by the FRED.

3.1.1.6 Utilisation Certificates submitted without proper supporting documents by the religious institutions

Serial No. (C) 5 of the Office Memorandum dated 17 August 2001 of EAD states that Grants-in-aid sanctioned and released under this scheme are non-recurring. Institutions receiving grants exceeding ₹ five lakh shall maintain proper accounts for internal audit and Accountant General's Office for inspection as the case may be.

Test check of records in respect of UCs submitted by various religious institutions who were released Grants-in-aid above ₹ five lakh revealed that out of 21 UCs (furnished to audit) submitted by the grantee institutions after utilisation of Grants-in-aid for an amount of ₹ 17.73 crore, only five UCs amounting to ₹ 50 lakh were found to have been submitted along with supporting documents (vouchers, statement of account and certified copy of account by the Chartered Accountant) and the remaining 16 UCs valuing ₹ 17.23 crore were submitted without any documents to authenticate the expenditure shown as spent.

In reply, the Department stated that henceforth they would collect UCs certified by Chartered Accountants for grants above ₹ five lakh.

Recommendation: It may be ensured that a system of scrutiny of UCs is evolved before releasing of Grants-in-aid to the religious institutions.

3.1.1.7 Non-maintenance of Watch Registers

Serial No. 5 of the Circular dated 22 July 1993 also states that a separate register of the religious institutions would have to be maintained, duly indicating in the column the name of the project, location of the project, amount sanctioned, date of implementation and date of completion.

A watch register is a very important register to keep a watch and for control on release of grants and their utilisation. The Department had not maintained the register. Although the

Department maintained only one incomplete¹ issue register for Grants-in-aid which however did not have any details as required including the column for due date for submission of UCs. Consequently, the Department could not keep a watch on the UCs.

In reply, the Department stated that the field officers were directed to henceforth, maintain watch register as suggested by Audit.

3.1.1.8 Non-monitoring of the works by the Department

Office Memorandum dated 17 August 2001, Sl. No. (C) 1 of EAD stipulates that the EAD shall monitor all the sanctioned schemes through its field officers.

Audit scrutiny of records relating to monitoring and inspection by the departmental field officers after the release of Grants-in-aid involving 118 bulk grants amounting to ₹ 80.89 crore during 2010-18 to the various religious institutions revealed that there was lack of monitoring of works executed by the religious institutions. Records of the Department revealed that out of 592 works (work value) at more than rupees one lakh to various religious institutions, only 43 numbers (33 works in 2013-14, four works in 2014-15, two works in 2015-16 and four works in 2016-17) of works were found to have been physically inspected by the Departmental officers. There was no inspection of the works executed during 2017-18. In total, 549 works were never inspected by any of the departmental officers.

Thus, in the absence of proper monitoring and follow up by the Department, the quantum of pending UCs was very high as most of the works were still incomplete for which UCs were yet to be submitted.

In reply, the Department stated that shortage of field officers and release of huge number of Grants-in-aid after 2012-13 are the main reasons for non-monitoring of the works. The reply of the Department is not acceptable as the Department was supposed to optimally utilise the available manpower to carry out all important official works including monitoring of works.

Recommendation: Proper monitoring system should be in place to complete works in time as well as timely submission of UCs.

3.2 Non-submission/ delay in submission of accounts

In order to identify new institutions which attract audit under Sections 14 and 15 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) {C&AG (DPC)} Act, 1971, the State Government/Heads of the Departments are required to furnish to Audit every year detailed information about the financial assistance given to various institutions, the purpose of assistance granted and the total expenditure of the institutions. None of the departments could submit the same though specifically called for.

¹ Department is releasing Grants-in-aid by operating two detailed heads 2250-00-103-00-60-71-31-Grants-in-Aid and 2250-00-103-00-60-71-35-Grants for creation of Capital Assets whereas the issue register is maintained for only one head i.e. 2250-00-103-00-60-71-31-Grants-in-aid and Grants-in-aid released under detailed head 2250-00-103-00-60-71-35 has not been maintained so far.

The substantially funded Autonomous Bodies/Authorities are required to submit their annual accounts for audit by the CAG under the provision, *ibid*. A total of 72 annual accounts of 32 Autonomous Bodies/Authorities for the period from 2010-11 to 2017-18 had not been received by the AG till September 2018 as detailed in **Appendix 3.2**. The age-wise delay is detailed in the table below:

Table 3.7: Statement showing age-wise non-furnishing of accounts

Sl. No.	Range of delays in number of years	Total number of accounts
1	5 years and above	13
2	3 years to 5 years	26
3	Above 1 year to 3 years	24
4	Upto 1 year	09
	TOTAL	72

In the absence of finalisation of accounts and their subsequent audit, it could not be ensured whether the grants and expenditure had properly been accounted for and whether the purpose for which the grants were provided had actually been achieved.

Besides, delay in finalisation of accounts carries the risk of financial irregularities remaining undetected apart from violation of the provision of the respective legislations under which the Bodies were constituted.

Thus, there was a need for the Autonomous Bodies/ Authorities to submit their accounts to Audit in a timely Manner.

Recommendation: The Government should put in place an appropriate mechanism prescribing duties of these bodies and authorities and that of the departments/offices concerned to ensure necessary reporting and compliance to guard against the repetition of such lapses. Besides, an accountability mechanism also needs to be put in place to fix responsibility of persons found at fault.

3.3 Status of submission of Audit Reports of Autonomous Bodies/ Statutory Corporations and placement of Separate Audit Reports before the State Legislature

The audit of accounts of seven bodies² has been entrusted to the CAG under Section 19 (3) and 20 (1) of the C&AG (DPC) Act in the State. These bodies are audited with regard to their transactions, operational activities and accounts by conducting regulatory/compliance audit, review of internal management and financial controls, and review of systems and procedures.

Out of the seven bodies, one had not submitted its accounts pertaining to the period from 2013-14 to 2017-18; one had not submitted its accounts for the period between 2015-16 and 2017-18; one had not submitted its accounts for the period 2016-17 and 2017-18, and four had not submitted its accounts for the period 2017-18 as detailed in **Appendix 3.3**.

² (i) Sikkim Legal Services Authority (SLSA), (ii) Sikkim Housing and Development Board, (iii) Sikkim State Electricity Regulatory Commission (SSERC), (iv) Sikkim Milk Union, (v) Sikkim State Co-operative Supply and Marketing Federation (SIMFED), (vi) Sikkim Khadi & Village Industries Board (SKVIB) and (vii) SBOCWWB.

The audit of accounts of three bodies in the State has been entrusted to the CAG for which Separate Audit Reports (SARs) are prepared for placement before the Legislature.

SARs up to 2015-16 of State Legal Services Authority (SLSA) had been placed before the State Legislature while the SARs for 2016-17, issued on 19 December 2017 to the Government, was yet to be placed in the State Legislature.

SAR of Sikkim State Electricity Regulatory Commission (SSERC) for the year 2016-17 was issued to Government on 29 January 2018 but had not yet been placed before the Legislature. The details in this regard are given in **Appendix 3.4**.

Recommendation: *The Government needs to put in place necessary mechanism prescribing duties of persons/authorities concerned to ensure timely submission of accounts.*

3.4 Departmental Commercial Undertakings

The Companies Act, 1956/Companies Act, 2013 as amended, has not been extended to the State of Sikkim. The Government Companies in Sikkim are registered under the Registration of Companies Act, Sikkim, 1961 while the Statutory Corporations are governed by the proclamation of the erstwhile Chogyal (King) of Sikkim.

The departmental undertakings of certain Government departments performing activities of commercial and quasi-commercial nature are required to prepare *proforma* accounts annually in the prescribed format showing the working results of financial operations so that the Government can assess their working. The finalised accounts of departmentally managed commercial and quasi-commercial undertakings reflect their overall financial health and efficiency in conducting their business. In the absence of timely finalisation of accounts, the investment of the Government remained outside the scrutiny of the Audit/ State Legislature. Consequently, corrective measures, if any required, for ensuring accountability and improving efficiency cannot be taken up in time. Besides, the delay may also expose the system to risk of fraud and leakage of public money.

The Heads of departments in the Government are to ensure that the undertakings prepare and submit such accounts to the AG for audit within a specified timeframe. The position of arrears in preparation of *proforma* accounts by the two undertakings are given below:

Table 3.8: Arrears in finalisation of *proforma* accounts and Government investment in departmentally managed commercial and quasi-commercial Undertakings

Sl. No.	Name of the Undertakings	Accounts finalised up to	Investment as per the last accounts finalised (₹ in crore)
1	Government Fruit Preservation Factory (GFPF), Singtam	2010-11	2.92
2	Temu Tea Estate	2013-14	0.40

It can be seen from the above table that despite significant investment, the two undertakings have failed to update their annual accounts in spite of regular reminders by the Accountant General, Sikkim. The delay in finalisation of accounts was fraught with the risk of fraud and leakage of public money. In view of the state of arrears of accounts, the actual

contribution of Departmental Commercial Undertaking (DCUs) to the State economy could not be ascertained and their contribution to State exchequer was also not reported to the State Legislature.

Recommendation: *The Government may ensure timely preparation of accounts by Departmental Commercial Undertakings and carry out necessary amendments to Registration of Companies Act, Sikkim, 1961 to set timelines for finalisation and submission of accounts by Departmental Commercial Undertakings and monitor the same. Effective steps are required to be taken by the State Government for clearance of arrears of accounts.*

3.5 Misappropriation, losses, etc.

There were five cases of misappropriation involving Government money amounting to ₹ 106.44 lakh {Rural Management and Development Department (RMDD) (₹ 97.40 lakh), Transport Department (₹ 8.78 lakh) and Finance, Revenue and Expenditure Department (FRED) (₹ 0.26 lakh)} at the end of 2017-18 where the final action was pending. The department-wise break-up of pending cases and age-wise analysis of misappropriation cases are as under:

Table 3.9: Profile of pending cases of misappropriation, loss, defalcation, etc.

Age-profile of the pending cases				Nature of the cases	Action taken by the Department	Amount Received
Range in years	Number of cases	Name of the Department	Amount involved			
0-5	02	RMDD	₹ 7.99 lakh	Cash transaction was not recorded in the cash book	Action yet to be taken by the Department	Nil
		RMDD	₹ 89.41 lakh	Short supply of stock materials by Block Office to the Beneficiaries	Enquiry conducted by the O/o the ADC (Dev), Rabongla, South Sikkim	--
5-10	02	FRED	₹ 00.26 lakh	Cash embezzlement by staff	The person involved in the case is still untraceable.	Nil
		Transport Department	₹ 07.00 lakh	Shortage of POL during transportation in SNT tanker	Driver of the SNT tanker involved. Departmental enquiry under process	--
15-20	01	Transport Department	₹ 01.78 lakh	Shortage of POL during transportation in SNT tanker	Driver of the SNT tanker involved. Departmental enquiry under process	Nil
TOTAL	05		₹ 106.44 lakh			Nil

Source: Departmental and audited figures

Recommendation: *The Government should lodge First Information Report in all the cases of defalcation/mis-appropriation/ loss to the Government and it may be ensured that timely action is taken in all such cases also as a deterrent in preventing such cases in future.*

3.6 Reconciliation of expenditure and receipts

To enable the controlling officers to exercise effective control over expenditure and to keep the expenditure within the budget grants and ensure accuracy of their accounts, expenditure recorded in their books have to be reconciled every month during the financial year with those recorded in the books of the AG.


Reconciliation had been completed for all Revenue and Capital Expenditure heads (₹ 5,658.63 crore) and Revenue Receipt heads (₹ 5,212.79 crore) during 2017-18.

3.7 Conclusion

During the year 2017-18, all the Controlling Officers reconciled the Government receipts and expenditure with the figures in the books of the Sr. DAG (A&E).

However, the practice of not furnishing UCs in a timely manner resulted in pendency of large number of UCs. Non-furnishing of detailed information about financial assistance given to various institutions and non-submission of accounts by 32 Autonomous Bodies/ Authorities as per timelines indicated that financial rules were not fully complied with. There were also delays in placement of SARs to Legislature.

Gangtok:
The 29 April 2019


(RINA AKOIJAM)
Accountant General (Audit), Sikkim

Countersigned

New Delhi:
The 03 May 2019


(RAJIV MEHRISHI)
Comptroller and Auditor General of India

