

CHAPTER IX: MINISTRY OF EXTERNAL AFFAIRS

9.1 Infertuous expenditure on purchase of computer systems

Purchase of hardware, without the required software by the Embassy of India, Paris and indecisiveness on the part of the Ministry resulted in expenditure of Rs 10.88 lakh being rendered infertuous.

Ministry of External Affairs (MEA) asked all the Missions in April 1995 whether their computerised database system had link ups to database in India and elsewhere and whether there were any projected requirements along with approximate outlay. In August 1995, MEA delegated financial powers to Heads of Missions/Posts to the tune of US \$ 5000 per annum for the purchase of computer systems and other ancillary items and directed them to formulate detailed justification for utilisation of the computer system vis-a-vis workload and staff strength. Embassy of India (EI), Paris submitted a proposal in September 1995 for computerisation of their Consular Wing which involved purchase of one server, ten terminals, three dot matrix printers along with Foxbase and MS Word for 16 users, including training to staff. The proposal was made without detailed study of work requirement and availability of required application software.

Mission awarded the contract to M/s Decision System International in September 1996 on the basis of approval of MEA granted in May 1996, despite the fact that the company had refused on 5 September 1996 to take responsibility for installing the application software. The company installed the hardware in July 1997 at a cost of FFr. 188196 (including VAT) equivalent to Rs 10.88 lakh.

Mission borrowed software from EI, Hague, which could not be modified to the Mission's requirements. The Mission sought the approval of the Ministry in September 1997 to procure the software from the French market at a cost of Rs 1.88 lakh. On being asked by the Ministry in January 1998 to send concrete proposals including three quotations, the Mission could respond only in February 1999. Three quotations sent by the Mission in February 1999 included one at £ 20360 (equivalent to Rs 14.41 lakh) from a London based software house M/s Transputec, which was involved in the computerisation of the visa wing of HCI, London. Ministry informed the Mission in May 1999 that they were in the process of negotiating a general frame work agreement for a multi user/multi Mission contract with M/s Transputec.

The Mission's request to delink their proposal from the general frame work agreement in view of the delay already suffered by them was not accepted by the Ministry. The proposal of entering into a general frame work agreement with M/s Transputec was, however, shelved by the Ministry in September 1999.

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In August 2000, Ministry informed the Mission that it had signed a contract with M/s Birlasoft Ltd. to computerise major missions including Paris and directed the Mission to wait for the completion of this project. The project which was to be completed within 6 months from the date of initiation, was yet to be completed as of March 2001.

Thus, the Mission failed to link the purchase of hardware with required application software. The Ministry too gave clearance to the purchase of hardware without looking into requirement of appropriate application software.

In the absence of application software for visa wing, the hardware purchased by the Mission at a cost of Rs 10.88 lakh in July 1997 became obsolete. Computerisation of the Consular wing has not been achieved and the entire expenditure was rendered infructuous.

The matter was referred to the Ministry in July 2000; their response was awaited as of November 2001.

9.2 Unauthorised expenditure on operation of posts without sanction

Operation of three local and three contingency paid posts by the Embassy of India, Almaty without the sanction of the competent authority resulted in unauthorised expenditure of over Rs 69 lakh.

Successive Audit Reports have highlighted disregard of Ministry's instructions by the Missions/Posts abroad in the matter of unauthorised appointment of local and contingent paid employees. The Audit Reports for the years ended March 1998 and March 1999 contained five such paragraphs pointing out aggregate unauthorised expenditure of Rs 10.13crore. (**Annex**)

Audit of Embassy of India, Almaty disclosed yet another instance of violation of the standing orders of Ministry of External Affairs (MEA) by the Mission in as much as it continued to operate the following local and contingency paid posts for several years without sanction of the competent authority:

Name of Post	Local/ Contingency	Period of un-authorised employment	Expenditure (in US \$)
Charwoman	Local	1 April 1995 to March 1996 (sanctioned from April 1996)	2392.00
Charwoman	Local		
Chauffeur	Local	27 June 1994 to June 2001 (continuing)	29768.00
Janitor	Local	November 1993 to June 2001 (continuing)	10274.12
Messenger with car	Local	5 December 1994 to March 1995 (sanctioned from April 1995)	1017.27
Messenger with car	Local	7 December 1994 to June 2001 (continuing)	29329.55
Clerk	Contingency paid	12 June 1994 to June 2001 (continuing)	74454.07
Clerk	Contingency paid	21 July 1994 to June 2001 (continuing)	
Clerk	Contingency paid	22 July 1994 to June 2001 (continuing)	
Total			147235.01

This resulted in unauthorised expenditure of at least \$ 147235, equivalent to Rs 69.24 lakh from 1993 to 2001. The unauthorised expenditure was continuing as of June 2001.

The Mission continued these posts despite categorical orders of the Ministry in September and November 1997 to dispense with the irregular employments immediately. Maintenance of contingency-borne posts for more than six months by the Mission was against the Ministry's instructions.

The Missions have no delegated powers to sanction local regular posts and delegation for engagement of contingent workers is subject to the limitation that they are not employed for work of regular nature and their engagement for work of casual nature does not exceed six months, in each case. Continuous employment of contingent paid workers for regular nature of work tantamounts to creation and operation of local posts by the Mission, without approval of the Government.

On being pointed by Audit, the Mission stated, in January 1999, that it had employed these posts on the recommendations of Foreign Service Inspectors. It added, in December 2000, that it had taken up the matter with the MEA.

The reply of the Mission is not acceptable, since only Government of India is competent to sanction local posts. Moreover, the Missions do not have authority to appoint contingent paid employees even for casual nature of work for more than six months at a time. Mere reference to the Ministry for post-facto approval does not diminish the seriousness of unauthorised action by the Mission in incurring expenditure without sanction.

The matter was referred to the Ministry in June 2001; their reply was awaited as of November 2001.

Annex

Unauthorised expenditure on operation of posts without sanction

Sl. No.	CAG's Report No.	Para No.	Title of Paragraph	Unauthorised expenditure (Rs in crore)	Action Taken Note
1.	2 of 1999	4.1.1	Appointment of staff in violation of Government's orders	4.04	Received
2.		4.1.2	Retention of staff after expiry of sanction of the post	0.16	Received
3.		4.1.3	Unauthorised appointment of Marketing Consultant	0.06	Received
4.	2 of 2000	8.6	Appointment/rentention of personnel and inadmissible payments	3.51	Not Received
5.		13.2	Unauthorised expenditure on the operation of local posts (Department of Education, Ministry of Human Resource Development)	2.36	Not Received from the HRD Ministry
Total				Rs 10.13 crore	

9.3 Ineffective utilisation of Government owned/leased property

Missions at Dushanbe and Athens incurred avoidable expenditure of Rs 23.81 lakh for taking residential accommodations on lease despite the availability of vacant space in the Chancery premises.

Embassy of India, Dushanbe (Tajikistan)

Embassy of India, Dushanbe submitted to Ministry of External Affairs in January 1996, a proposal for leasing a built-up property comprising of three separate buildings with a total built-up area of 1344 sq. m. to house the Chancery and a Cultural Centre. Ministry of External Affairs, while according their approval in principle, in April 1996, requested the Mission to consider *inter-alia*, the possibility of utilising a part of the complex for accommodating the residential needs of the Mission till such time the Indian Council of Cultural Relations cleared the proposal for a Cultural Centre.

Indian Council of Cultural Relations intimated to the Mission in April 1996 that they had no funds for setting up a Cultural Centre in Dushanbe. Ministry of External Affairs reminded the Mission in October 1996, that the approval for leasing the property was granted by them on the basis that the space in the Chancery building would be used to accommodate one or two residences for the staff since it was unlikely that the Cultural Centre would be opened in Dushanbe immediately.

The Mission leased the property in April 1996 for a period of three years, extended to 10 years in May 1997, at an annual rent of US \$ 60000 and also renovated the Chancery premises at a cost of US \$ 47582 before moving into the premises in March 1997. No effort was initiated to explore the possibility of accommodating any of the staff in the excess space available in the building.

The actual space requirements of the Mission in accordance with the space norms laid down by Ministry of External Affairs was 718 sq. m., leaving an excess space of 626 sq. m. The Mission also leased four residences at monthly rentals ranging from US \$ 225 to 300 to accommodate four India-based officials. As Embassy of India, Dushanbe was a non-family station, the Mission could have explored the possibility of accommodating at least two of the staff, as suggested by the Ministry. Taking into account the rents at US \$ 225 and US \$ 300 incurred by the Mission towards rent for two residences, the avoidable expenditure on residential rent during the period from March 1997 to June 2001 was US \$ 27300 equivalent to Rs 12.87 lakh¹ which is continuing. The cost of renovation of the property to accommodate two staff members could have easily been dovetailed into the overall scheme of renovation of the Chancery building executed by the Mission.

¹ At the official rate of exchange of US \$ 1 = Rs 47.15 as of June 2001.

The Mission continued to incur expenditure on rent instead of exploring the possibility of purchasing the property in accordance with the terms of the lease agreement, despite the fact that the landlord was positive to the sale of the property to the Mission.

Though the team of the Ministries of External Affairs and Finance, which visited the Mission in December 1998, broached the subject of housing the Cultural Centre in Dushanbe, they did not question the action of the Mission in not effectively utilising the property.

Embassy of India, Athens (Greece)

EI Athens, a small sized Mission, is housed in a Government owned building, acquired in May 1988, having a total built up area of 1470 sq.m. The Mission, on the direction of the Ministry of External Affairs in February 1989, converted the third and fourth floors of the Chancery building for residential use at a cost of Drs.9622578 equivalent to Rs 10.42 lakh² and accommodated the Attache and the First Secretary (Head of Chancery) in the third and fourth floors in June 1990.

In August 1997 the then Minister (Head of Chancery) requested Ministry of External Affairs to allow renting of a suitable accommodation on the ground that the existing accommodation was not suitable for his family and for representational purposes. Ministry of External Affairs accorded approval in December 1997 on the condition that the space vacated would be fully utilised by shifting the Attache to the fourth floor and the Commercial wing to the third floor. The Mission leased a house at a monthly rent of Drs. 280000 for the Minister in December 1997. However, while the fourth floor remained vacant till August 2000, Mission took on lease two residences in December 1997 for India based officials.

The staff strength in the Commercial wing of the Mission had not undergone any change since 1989. Hence the proposal of the Mission to shift the Commercial wing to the third floor with a built-up area of 273.26 sq.m. was unjustified. Further the Mission had spent a sum of Rs 10.42 lakh for the conversion of the two floors to make them fit for residential purposes and the Mission had been using the two floors only for residential purposes till December 1997. The usable area in the fourth floor was 258.79 sq.m. as against the requirement of 150 sq.m. for the two India based Assistants. The Mission could have utilised the vacant space in the fourth floor of the building to accommodate the two India based Assistants instead of hiring separate accommodations for them. The avoidable expenditure on account of this injudicious hiring of the two residences was Drs. 8752372 equivalent to Rs 10.94 lakh³ during the period from 1 July 1998 to 31 August 2000.

The injudicious and financially imprudent actions on the part of the Missions at Dushanbe and Athens resulted in Government incurring avoidable expenditure of Rs 23.81 lakh during the period March 1997 and June 2001.

² At the exchange rate of Re 1 = Drs.9.233.

³ At the official rate of exchange of Re 1 = Drs. 7.997

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The matter was referred to the Ministry in July 2000. Ministry stated in January 2001 that the residential accommodation hired by Embassy of India, Athens for the then Minister had since been surrendered and new incumbent (Counsellor) had moved into the Government owned accommodation in September 2000. Ministry did not reply to the issue of ineffective utilisation of the space by the Mission at Dushanbe.

9.4 Deficient cash management and loss of interest

Deficient financial control in the Ministry of External Affairs resulted in holding of excess cash ranging from Rs 2.56 lakh to Rs 328.23 lakh by the Embassies/ Consulates General of India at Hamburg, Bonn, Birmingham, Prague, Frankfurt, Stockholm, St. Petersburg, Seoul, Pyongyang, Beijing and Ulaanbaatar with consequential loss of interest of Rs 94.50 lakh.

In terms of the standing instructions of the Ministry of External Affairs, closing balance of cash during any month in any Mission/Post should not exceed six weeks' requirements. Request for special remittances are to be made in terms of these instructions, in case any authorised expenditure is anticipated.

Cases of violation of these instructions and holding of monthly cash balances in excess of six weeks' requirement by various Missions/Posts abroad leading to a loss of interest of Rs 30.75 lakh, Rs 22.62 lakh, Rs 31.00 lakh and Rs 69.70 lakh were included in Report No.2 of the Comptroller and Auditor General of India for the years 1997, 1998, 2000 and 2001 respectively.

Further scrutiny of accounts disclosed that the Embassies/Consulates General of India at Hamburg, Bonn, Birmingham, Prague, Frankfurt, Stockholm, St. Petersburg, Seoul, Pyongyang, Beijing and Ulaanbaatar held cash between Rs 2.56 lakh and Rs.328.23 lakh in excess representing up to 606 *per cent* of six weeks' requirements, during April 1997 to April 2001 as under:

(Rs in lakh)

Name of the Mission/ Post	Period of excess cash holding	Amount of excess cash holding		Loss of interest @ 14 per cent per annum
		Minimum	Maximum	
Consulate General of India, Hamburg	October 1997 to March 1999	3.21	25.16	1.43
Embassy of India, Bonn	February 1999 to February 2000	30.96	136.01	10.52
Consulate General of India, Birmingham	February 1999 to April 2001	20.87	328.23	30.30
Embassy of India, Prague	May 1999 to October 1999	6.17	136.28	2.65
Consulate General of India, Frankfurt	November 1999 to October 2000	26.25	86.64	7.49
Embassy of India, Stockholm	November 1999 to October 2000	8.13	98.25	5.91

Name of the Mission/ Post	Period of excess cash holding	Amount of excess cash holding		Loss of interest @ 14 per cent per annum
		Minimum	Maximum	
Consulate General of India, St. Petersburg	April 2000 to March 2001	6.92	109.61	9.61
Embassy of India, Seoul	April 1997 to July 1999	34.81	129.37	15.06
Embassy of India, Pyongyang. North Korea	April 1997 to March 2000	2.56	24.65	3.29
Embassy of India, Beijing. China	May 1999 to September 1999	6.10	137.14	3.95
Embassy of India, Ulaanbaatar. Mongolia	April 1997 to September 1999	4.36	35.03	4.29
Total		150.34	1246.37	94.50

Although these Missions had cash balances in excess of six weeks' requirements, the Heads of Missions/Posts did not advise Ministry to restrict the monthly remittances. The Chief Controller of Accounts also failed to notice the holding of cash by the Missions/Posts from the monthly cash accounts sent by them.

Holding of excess cash by these Missions/Posts resulted in loss of interest of Rs 94.50 lakh at the rate of 14 per cent per annum.

The matter was referred to the Ministry in August 2001; their reply was awaited as of November 2001.

9.5 Unauthorised expenditure on pay and allowances

Embassy of India, Seoul incurred expenditure of Rs 25.69 lakh on payment of pay and allowances and Over Time Allowance of a locally recruited chauffeur who was continued in service irregularly for more than 5 years beyond the date of extended period of superannuation.

Paragraph 8.9 of Report No.2 of 2001 of the Comptroller and Auditor General of India pointed out that Embassy of India, Athens continued to retain a local employee for seven years beyond the date of his superannuation despite clear instructions issued by Ministry of External Affairs (MEA) in March 1988 that all local employees of the Mission must be made to retire on the date of their superannuation, as per the age of retirement prescribed by the Government of India for each Mission; and that cases of extension of service would need prior approval of the Ministry.

Scrutiny of records of Embassy of India (EI), Seoul revealed yet another case of non observance of Ministry's instructions. In this case, a chauffeur-cum-messenger was appointed by the Mission in pay scale of Wons (Currency of Korea) 3,50,000-10,000-4,50,000 with effect from 17 June 1994. At the time of appointment, the incumbent was due to attain the age of superannuation *i.e.*

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58 years, within 3 months. MEA in September 1994 allowed extension in service of the official for one year, i.e., up to 30 September 1995. However, the Mission continued to employ him for more than six years even after the expiry of the extension period without obtaining approval of the Ministry for further extension of his service.

Mission stated in December 2000 that fresh appointments were not possible since the existing pay scale was too low and that the Ministry did not take action to revise the pay structure despite their request for increase in the pay scale of chauffeur. The fact remains that the Mission did not obtain sanction of Ministry for extending the services of the chauffeur which resulted in unauthorised expenditure of Rs 25.69 lakh towards pay and allowances and over time allowance of the chauffeur, from October 1995 to October 2001. Further, the Mission stated in July 2001 that the chauffeur had been retained for the job because of conditions beyond its control and he was expected to leave the job soon. The Mission also stated that it was making all efforts to find a replacement for him. It had requested the Ministry to regularise employment of chauffeur beyond the age of superannuation.

The matter was referred to the MEA in May 2001; their reply was awaited as of November 2001.

9.6 Embezzlement of Government Money

Failure to follow the procedure laid down in the Consular Manual resulted in embezzlement of Government money amounting to Rs 5.05 lakh in the Embassy of India, Tel Aviv, Israel.

Consular Manual stipulates that the Consular Officer will check and verify each entry in the Consular Service register with reference to the receipt issued before initialling the register daily, to safeguard Government revenue. It also lays down that on completion of the transaction for the day, the Consular Assistant will deposit the day's collection with the Chancery Accountant/Cashier through a pay-in-slip (in duplicate) to be signed by the Consular Officer. The Chancery Accountant will receive the cash and acknowledge its receipt on the duplicate copy of the challan, which would be countersigned by the Head of Chancery (HOC) after verifying the receipt entry in the Chancery Cash Book.

Audit scrutiny of Consular receipts of the Embassy of India, Tel Aviv, Israel disclosed that the Consular Officer did not check the amount collected as per receipt book with amount recorded in the cashbook maintained by the Consular wing. The Consular Clerk, after receiving the cash towards Consular receipts directly remitted the money into the bank instead of depositing the daily receipts with the Chancery Accountant. The total amount received against 253 receipts during the period 26 July 1999 to 11 October 1999 worked out to New Israeli Shekel (NIS, Currency of Israel) 185485 against which only NIS 137395 was deposited in the bank and accounted for in the Cash Book of the Chancery. Thus, failure of the Consular Clerk to follow the prescribed procedures led to embezzlement of Government money

to the tune of NIS 48090 equivalent to Rs 5.05 lakh during the said period at the average exchange rate of one rupee equivalent to 0.09525 NIS. Absence of internal control of the accounting of receipts created a situation, which was exploited by the delinquent official.

The Embassy of India, Tel Aviv intimated in November 2001 that MEA had recovered the defalcated amount alongwith interest and penal interest of Rs 6,97,526 from the accused person and deposited the same into Government Account. It is essential to strengthen internal control systems to prevent recurrence of similar instances in future.

9.7 Loss of revenue due to inefficient monitoring and control in Missions/ Posts

Inefficient monitoring system and lack of internal control of Ministry of External Affairs in providing Passport, Visa and Consular Services in the Missions/Posts abroad resulted in loss of revenue of Rs 8.90 crore.

Deficient internal control and monitoring system in the Ministry of External Affairs (MEA) in realisation of Visa and Consular Service fees by the Missions/Posts abroad leading to a loss of revenue of Rs 9.25 crore was pointed out in Paragraphs 8.2 and 8.3 of Report No.2 of 2000 of the Comptroller and Auditor General of India.

In the Action Taken Note on the above Paragraphs, Ministry stated in September 2000 and January 2001 that instructions had been issued to all Missions to ensure that latest instructions on visa fees are strictly followed.

Sample check of records of some Missions/Posts in Europe and Commonwealth of Independent States (CIS) countries disclosed that the MEA has still not introduced an efficient system of monitoring and internal control in the matter of realisation of fees for Passport, Visa and Consular Services. Sample check in 14 Missions/Posts disclosed further loss of revenue of at least Rs 8.90 crore⁴ as detailed in **Annex**, which was attributable to the negligence of the Missions and deficient monitoring system in the Ministry of External Affairs.

High Commission of India (HCI), London and Embassy of India, Berne adopted lower rate of exchange in fixation of fee for visa and passport services respectively in local currency, causing loss of revenue of Rs 3.76 crore during June 1997 to July 2000.

Failure to round off the fees in local currency for passport and visa services to next higher integer by the HCI, London resulted in less recovery of Rs 49.57 lakh between 1995 to June 2000 in HCI, London and Consulates General of India (CGI) at Birmingham and Edinburgh which follow the rates prescribed by the former.

⁴ Converted into Rupees as per rates of exchange prevailed at the time of audit

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Embassy of India, Seoul revised the visa fee downward during September 1998 to November 2000 when local currency gained against the US dollar, in contravention of the instructions of the Ministry and caused a loss of Rs 1.92 crore.

HCI, London, CGI at Birmingham and Edinburgh and Embassies of India at Rome and Athens charged less than the prescribed fee for duplicate and child passport causing loss of revenue of Rs 35.42 lakh between June 1997 and October 2000.

HCI, London issued visa on receipt of cheque, without realising the money, in violation of provisions of Consular Manual, which caused a loss of revenue of Rs 3.13 lakh between November 1997 and March 2000.

Mission/Posts at London, Prague, Bonn, Edinburgh, Frankfurt, Geneva and Hague continued to issue three months visas at a lower fee of US \$ 20 instead of the prescribed fee US \$ 40⁵/US \$ 30⁶ causing loss of revenue of Rs 2.20 crore during July 1997 to January 2000.

HCI, London charged lower fees for issue of student visa valid up to six months causing loss of revenue of Rs 1.60 lakh during July 1997 to March 2000.

Failure of HCI, London in non-rounding the consular fees to next higher integer and non-revision of the same on devaluation of local currency and charging of less than the prescribed fees for Consular Services by the Embassies of India at Almaty and Belgrade resulted in loss of revenue of Rs 12.54 lakh between March 1994 and April 2001.

MEA needs to fix the responsibility for the above loss of revenue and take action to write off the loss. Further, it should put in place a system to monitor compliance of rules and orders relating to providing of Passport, Visa and Consular Services to avoid recurrence of such mistakes which result in loss of revenue.

Ministry stated in November 2001 that (a) the visa fee fixed by High Commission of India, London was correct as per Federal Reserve Statistical Release of the United States Government for the month of October 1997; (b) the High Commission of India, London had stopped accepted cheques with effect from April 2001 and approximately 23 *per cent* of the amount had been recovered and efforts were on to recover the rest; (c) the Missions had been right in charging US \$20 for visas, other than tourist, valid for three months till June 1999; and (d) the Embassy of India, The Hague issued three month's duration tourist visa at fee of US \$20 only for 7 days from 1 to 7 July 1997.

The reply of the Ministry is not tenable because (a) the High Commission of India, London had adopted the official rate of exchange for fixation of visa fee in October 1997; there was no reference to the US Government's Federal

⁵ Prescribed fee upto 14 October 1997

⁶ Prescribed fee from 15 October 1997

Reserve Statistical Release when the visa fee was approved in local currency. As the re-fixation of six months' visa fee in local currency in October 1997 was necessitated due to reduction of the then existing fee from US \$40 to US \$30, the fee was to be fixed at the same commercial rate of exchange adopted by the Mission at the stage of initial fixation effective from 1 January 1995 to maintain the visa fees for various services in local currency; (b) the loss of revenue occurred due to violation of codal provisions and the Mission had to recover the visa fee after issue of visas; (c) the Ministry, itself, had clarified prior to 21 May 1999 to a number of missions that there was no visa with a fee of US \$20; and (d) the Ministry had not provided any evidence in support of its contention. The number of visas issued by the Embassy of India, The Hague was based on audited figures, mentioned in the Local Audit Report issued to the Mission in May 2000, which was not contradicted by the Mission as of December 2001.

Ministry did not give any comments on other observations included in the paragraph.

Annex

Mission/Post wise break-up of total loss of revenue of Rs 6.98 crore on Passport, Visa and Consular Services.

(Rs in lakh)

Sl. No.	Name of Mission/ Post	Particulars	Period (as noticed during audit)	Break-up of loss of revenue	Total Amount of loss of revenue
1	High Commission of India, London	Failure to round-off the passport fees to next higher integer	1997 to 1999	15.69	471.21
		Charging of less fee for duplicate passports	June 1997 to December 1999	6.95	
		Charging of less fee for child passports.	January 1999 to June 2000	2.17	
		Adoption of incorrect rate of exchange in fixation of visa fee.	October 1997 to March 2000	325.36	
		Issue of visas without actual realisation of fee.	November 1997 to March 2000	3.13	
		Charging of less visa fee for shorter duration of visa.	June 1997 to June 1999	108.00	
		Charging of less fee for shorter duration of student visa	July 1997 to April 2000	1.60	
		Non rounding-revision of fees for consular services.	August 1997 to March 2000	8.31	
2	Consulate General of India, Birmingham (Linked to incorrect decision taken by the HCI, London)	Failure to round-off the passport fees to next higher integer	January 1995 to June 2000	15.63	77.25
		Charging of less fee for duplicate passports	June 1997 to June 2000	4.56	
		Charging of less fee for child passports	October 1998 to May 2000	1.47	
		Adoption of incorrect rate of exchange in fixation of visa fee	July 1998 to May 1999	34.61	
		Lower rounding off the visa fee	January 1995 to June 1998	17.53	
		Non rounding-revision of fees for consular services	March 1994 to April 2001	3.45	

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Sl. No.	Name of Mission/ Post	Particulars	Period (as noticed during audit)	Break-up of loss of revenue	Total Amount of loss of revenue
3	Consulate General of India, Edinburgh (Linked to incorrect decision taken by the HCI London)	Charging of less fee for duplicate passports	June 1997 to June 2000	0.34	18.16
		Adoption of incorrect rate of exchange in fixation of visa fee	October 1997 to July 2000	13.98	
		Lower rounding off the visa fee	November 1995 to May 1998	0.72	
		Charging of less visa fee for shorter duration of visa	June 1997 to June 1999	2.84	
		Non rounding-revision of fees for consular services	1996 to 2000	0.28	
4	Embassy of India Office, Bonn	Charging of less visa fee for shorter duration of visa	July 1997 to June 1999		54.90
5	Embassy of India, Hague	Charging of less visa fee for shorter duration of visa	July 1997 to November 1999/ January 2000	30.39	34.26
		Charging of less visa fee for three months tourist visa	July 1997 to January 2000	3.87	
6	Embassy of India, Rome	Charging of less fee for duplicate passports	June 1997 to October 2000		10.00
7	Embassy of India, Athens	Charging of less fee for duplicate passports	September 1997 to May 2000		9.93
8	Consulate General of India, Frankfurt	Charging of less visa fee for shorter duration of visa	July 1997 to December 1999		7.78
9	Embassy of India, Prague	Charging of less visa fee for shorter duration of visa	July 1997 to June 1999		7.23
10	Permanent Mission of India, Geneva	Charging of less visa fee for shorter duration of visa	July 1997 to June 1999		5.00
11	Embassy of India, Berne	Adoption of incorrect rate of exchange for fixation of fee in local currency	June 1997/ October 1998/ December 1999 to July 2000		2.11
12	Embassy of India, Almaty	Charging of less fee for consular services	January 1999 to June 2000		0.37
13	Embassy of India, Belgrade	Charging of less fee for consular services	September 1998 to June 2000		0.13
14	Embassy of India, Seoul	Downward revision of visa fee	September 1998 to November 2000		191.84
Total					890.17