

The background of the top half of the cover is a photograph of a person's hands working at a desk. One hand is using a calculator, while the other is typing on a laptop keyboard. There are also some papers and a spiral notebook on the desk. The image is partially obscured by a dark teal diagonal shape on the left and a yellow diagonal shape on the right.

NEWSLETTER

June 2025

Institute of
Public Auditors of India



NEWSLETTER

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Editor-in-Chief

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S.K. Chandila

Institute of Public Auditors of India



From the President's Desk

I am happy to present the twenty fifth edition of the Newsletter of the Institute of Public Auditors of India (IPAI).

IPAI, remains committed to undertaking research and development activities in the field of Public Auditing, Accounting and Public Finance and to disseminate information and knowledge to professionals, practitioners and public servants through diversified training programmes and continuing education and to provide value added financial and management consultancy service to clients as would maximize their organizational efficiency and effectiveness. We have provided internal audit and consultancy services to GoI, State Govts., PSUs and ABs over the year.

Significant activities that have taken place since the last Newsletter are as follows: -

- Forensic audit of Rapid Metro Rail Gurgaon Limited (RMGL) and Rapid Metro Rail Gurgaon South Limited (RMGSL) entrusted to IPAI by Haryana Mass Rapid Transport Corporation Limited (HMRTC) has been completed. The expert witness assistance in the Arbitral Tribunal has also been provided.
- A Memorandum of Understanding was firmed up in July 2024 for providing assistance/services of IPAI members to field offices of IAAD for certification audit of Central Autonomous Bodies.
- The new Central Council (2025-2027) took over on 31st December 2024.
- A Memorandum of Understanding was signed on 30th January 2025 between the Institute of Public Auditors of India (IPAI) and Central Registrar of Cooperative Societies (CRCS) for providing assistance in conducting inquiries, investigation and special audits of the multi-State Societies regulated by the CRCS.
- A Memorandum of Understanding was signed on 22nd April 2025 between the Institute of Public Auditors of India (IPAI) and the Comptroller & Auditor General of India (C&AG). The object of this MoU is to avail the services of the IPAI in the area of Public Accounts and Auditing for research, training and value added financial and management consultancy services by the CAG.
- Special issues of the IPAI Journal on the finances of the States receiving maximum Central transfers under the Finance Commission Awards and on Direct Tax System were brought out.
- The Capacity Building Commission (CBC) engaged IPAI for providing guidance in future planning and suggestions for better expenditure management.
- The IPAI assisted the Institute of Cost and Management Accountants of India in vetting draft procurement Manual. Similarly, the Assam government engaged IPAI for vetting the draft Act and Manuals for conducting audits by the State Audit Department. These assignments have been completed.

- Internal audit of various Labs/Establishments of the Indian Council of Agricultural Research and Regional offices/Centers of Excellence of the Central Board of Secondary Education were completed among other assignments.

I gratefully acknowledge the commitment and dedication of the functionaries of the Institute at Headquarters in Delhi as well as State Chapters to keep IPAI growing from strength to strength. We hope that members will find this edition of the Newsletter informative and useful.

Dr. SUBHASH CHANDRA PANDEY

THE CENTRAL OFFICE

The Headquarters office of the Institute in New Delhi provides back office support to the Central Council and guides its Regional Chapters in their major functions. The Secretariat helps the President, Central Council and Executive Committee to implement the policies of the Institute and liaising with the Patron and the stake holders. During the year, the office of the President was held by Dr. Subhash Chandra Pandey, IA&AS (Retd.) and former Special Secretary to Government of India.



ANNUAL GENERAL MEETING

The 27th Annual General Meeting of IPAI was held on 21.10.2024 at Seminar Hall, O/o the C&AG of India, Deen Dayal Upadhyaya Marg, New Delhi. The Patron of IPAI, Shri Girish Chandra Murmu, Comptroller and Auditor General of India, graced the occasion with his presence and address.

Welcome address by the President

Dr. Subhash Chandra Pandey, President IPAI welcomed Shri G. C. Murmu, the Comptroller and Auditor General of India and Patron of IPAI. He also welcomed former Presidents of IPAI, Vice-President, all DAIs, ADAIs, and other senior officers from the Department, members of the Central Council, members from various Chapters of the Institute, guests and all other special invitees present physically or virtually to the 27th AGM of IPAI. Their moral and material support has been a source of strength to him and his team in the Central Council.



The Institute was founded as a society in 1996 by 11 serving IAAS officers as founding members with the blessings of the CAG. They sought to create a professional body for research and dissemination on auditing, accounting and public finance. IPAI was visualised as an extended arm of the IAAD to work where IPAI could gainfully supplement or complement IAAD's efforts. A lot has been done and a lot more remains to be done.

He expected more and more serving officers to get involved in the Institute's work by sharing their experiences and insights, taking up research work and working with the IPAI to achieve the dream of IPAI founders.

As this was the last AGM for the present Council, it would be appropriate to enumerate the achievements and what lies ahead:

- The membership of IPAI has grown from 2552 in December 2020 to 3006 including 12 honorary members who have been welcomed in IPAI fold in order to draw expertise from other services and cadres outside IAAD.
- During the financial year 2023-24, for which the accounts are before this AGM for adoption, the size of IPAI's balance sheet crossed the mark of Rs.21 crore [Rs. 18.25 crore for FY20-21]. The figure looks big but is not big enough to meet IPAI's requirements. It certainly does not match our potential to scale up.
- IPAI has for long ceased to be dependent on grants. It had received some grants – about Rs.25 lakhs – long back.
- IPAI is steadily generating surpluses from our operational activities and looks forward to proper office space to accommodate our expanding activities.
- **When this Team assumed office, the Corpus Fund of the Institute was Rs.14.8 crore at the end of 2020-21. It has grown to Rs.17.3 crore by the end of 2023-24. IPAI has managed to create a surplus of Rs.75.65 lakhs to the corpus during 2023-24.**
- IPAI had a diversified portfolio of ongoing activities, internal audit of autonomous bodies and voluntary organizations besides academic work and consultancies.
- **He was happy to report that our clients have found our work useful which is reflected in many organizations expanding the quantum and scope of work assigned to IPAI. New client organizations are getting associated with IPAI.**
- IPAI was entrusted with reimagining the CAG's Manual of Standing Orders 2002 in the wake of momentous developments in the professional guidance in the area. IPAI had developed a hyperlinked guide of all professional guidance from the Constitution of India to the sundy OMS and Practice Notes. IPAI had provided all the material and clarifications to the Headquarters office.
- IPAI was entrusted with special audit of Indian Red Cross Society HQ and four State branches. In a new beginning, our report went beyond routine internal audit template to delve into governance issues.
- In an unusual development, the Haryana Metro Rail Corporation entrusted to IPAI the Forensic Audit of two disputed PPP projects executed by the ILFS group. Money value wise, this Rs.73 lakhs assignment to help the Haryana Government is the second biggest assignment IPAI has secured so far after Rs.149 lakh assignment in 2016 from M/o

Panchayati Raj Institutions for preparing Manuals on Audit, Accounts and Budget for PRIs.

- Despite tremendous resistance from the audited entities, we have provided our forensic audit report and we would be appearing as Expert Witness before an Arbitral Tribunal comprising three former Supreme Court judges. **IPAI is supporting HMRTC in legal vetting of filings before the Tribunal, complaints and rejoinders covering legal and contractual issues.**
- ICAI engaged IPAI for vetting of Purchase Procedure Policy and Infrastructure Policy. The work has been completed.
- Capacity Building Commission engaged IPAI for providing guidance in future planning and suggestions for better expenditure management. CBC and IPAI have now signed a Memorandum of Understanding. IPAI will assist the CBC as Knowledge Partner in matters concerning HR audits.
- **The last Think Tank meeting of IPAI was on the subject of “HR management in Indian Railways Achievements and Challenges”.**
- **IPAI signed an MoU of cooperation with Association of Certified Fraud Examiners (ACFE).**
- Continuing IPAI's engagement with our parent Department, an Memorandum of Understanding has been firmed up for providing the services of IPAI members to field offices of IAAD for certification audit of Central Autonomous Bodies. The Head Quarters office has circulated an approved draft MOU to the five DG/PD Central offices. The MoU contains fixed lumpsum rates of remuneration and incidental expenses as agreed with the Hqrs office.
- The role of local self-governance in सशक्त भारत, विकसित भारत (a strong and developed India) cannot be overstated. The Local Bodies Accountants Certification Programme is a pioneering initiative taken by our Patron, the CAG of India, in creating a new talent pool to serve small urban local bodies and panchayati raj institutions which are generally capability-deficient in matters concerning accounts and audit, though handling large volume of finances now.
- Early this month, the CAG inaugurated a two day conclave organized by the ICAI to hand over certificates to 84 candidates who completed a newly launched course. IPAI is partnering with the ICAI in this programme as knowledge partner. A guide prepared by IPAI for potential panchayat accountants would shortly go on sale. It is with the publishers. Members from Gujarat, Madhya Pradesh and Odisha Chapters made significant contribution to this project.
- IPAI created a Chair in the Delhi School of Public Policy and Governance, Institution of Eminence. Mrs. Meenakshi Sharma, former Dy. CAG is the current incumbent.

- Our earlier thematic Journals on Autonomous Bodies governance and Public Land Management were well received in government and academic circles.
- Last two issues of our journal have focused on thematic issues in State finances and the finances of six fiscally weak states having highest dependence on Finance Commission award.

For information of members, the President briefly enumerated other significant activities involving and impacting a large number of our members from across the country:

- IPAI was allotted inspection of 269 NGOs/ Associations registered under FCRA and 267 Reports have been issued to MHA.
- Verification of subsidy claims of the Deptt. of Promotion of Industry and Internal Trade in Himalayan States viz. Uttarakhand, Himachal Pradesh and Jammu & Kashmir and all the North Eastern States has been continuing since 2016 with some increase in scope of service.
- Internal audit of CBSE HO/ROs/COEs all over India for the year 2022-23 has been completed. This is a continuing programme.
- Internal Audit work of 40 units of Indian Council of Agricultural Research (ICAR) has been completed.
- IPAI Chapters have actively contributed to these projects undertaken by the Central Office. The Regional Chapters have also been taking projects directly from State governments.
- Recently a new Branch has been opened in Tripura.

Following important activities of the IPAI Chapters were highlighted by the President:

The North West Chapter continues to perform well ahead in terms of gross revenue followed by Jharkhand and Rajasthan. The Chandigarh Chapter provided consultancy services to various organisations like Post Graduate Institute of Medical Science Education and Research (PGI) Chandigarh, Punjab University, Forest Departments of Governments of Punjab/Haryana, National Health Mission, Haryana, Indian Institute of Technology, Ropar, Haryana Power Generation Corporation Limited, etc.

The Jharkhand Chapter has worked on projects under National Rural Livelihood Mission and for the Khadi and Village Industry Board.

The Rajasthan Chapter is helping the Government of Rajasthan in implementing the World Bank funded Project of Strengthening of Public Financial Management. It is also providing regular manpower to the Rajasthan Skill and Livelihood Development Corporation.

The Bihar Chapter is conducting the internal audit of Bihar State Tourism Development Corporation and has prepared Internal Audit Manual of Patna University, Patna.

The Gujarat Chapter conducted the internal audit of Gujarat Electricity Regulatory Commission. They also conducted verification of subsidy claims of GUVNL and its subsidiary companies. As mentioned earlier, they helped the IPAI HQrs in developing the PRI guide and are ready with its Gujarati translation as well.

The Kerala Chapter completed the Internal Audit Manual of MPEDA. They are also helping the Rubber Board in certain related HR management activities.

The Madhya Pradesh Chapter completed Internal Audit of 75 Project Implementation Units (PIUs) & Hqrs of MP Rural Road Development Authority and checking of pay fixations in 7 Corporations. They also helped the Central Office in preparing PRI guide including its Hindi translation.

The Odisha Chapter helped us in developing the Hand Book on Appreciation Course for Panchayat Accountant Aspirants. They have also got it translated in Odiya. The Odisha Chapter are ready with a new Office block.

The IPAI has some high-stake, high-value assignments in pipeline. Ministry of Cooperation has approached IPAI for assistance in audit, inspection, investigation work related to Multi-State Cooperative Societies. This portfolio can potentially be as large as the present work of NGO inspections. Another ambitious project is the work on preparing Internal Audit Manuals for the newly created Directorate of State Audit by Haryana Government. They expect the Manuals to have detailed checklists ready for integration into an online audit management system. The scoping has been done and we are awaiting financial closure.

Address of the Patron, the C&AG of India

Addressing the President IPAI, Vice President IPAI, other office bearers, members of the Institution and all the officers of the CAG, the CAG **expressed immense pleasure at addressing as the Patron of the Institute on this 27th AGM.**

The C&AG was happy to note that the Institute has expanded its membership base to other services and disciplines as honorary members and continues to scale up and diversify its activities. IPAI membership has gone above 3000 as now they have 3006 members. 146 members have been added over last one year. Institute has also awarded honorary memberships for the first time to 12 professionals. This is bound to enhance the capacity and respect for the Institute.



He hoped that efforts of IPAI for raising its professional pool will go a long way in furthering its work potential and appreciatively help in fulfilling its mandate.

He noted that IPAI has been engaged in various organisations like ICAR, CBSE, DPIIT, NGOs registered under FCRA, ICAI, CBC, HMRTC etc. It has also done some innovative work in

the area of forensic audit to help the State government of Haryana and that the Government of Haryana has approached IPAI for the work on Internal Audit Manuals.

Some regional Chapters are also doing well in serving State entities. The entities covered are from different sectors showing the range of IPAI's work. He was pleased to note that special efforts put in by IPAI in remote and hilly areas such as North Eastern areas, J&K, Himachal Pradesh etc.

The primary purpose of establishing IPAI was to undertake research activity in the areas of auditing, accounting and public finance, providing financial management related services to clients in government and quasi government sector.

One of the expression of technical acumen of an Institute is its Journal and IPAI is doing an excellent job in bringing out Journals on special issues. He was happy to note that the latest Journal issues spotlighting the finances of 6 States that are most dependent on Finance Commission transfers is a welcome addition to the body of academic work undertaken by the Institute. He appreciated that the Institute, besides publishing a book on Government Audit and Governance in 2020-21, has also brought out four deeply researched Journals on Autonomous Bodies, Land Management, State Finances and a Study on States receiving maximum transfers under Finance Commission Award.

IPAI's foray into Human Resource managements aspect of government is a very welcome move wherein IPAI has signed an MoU to become Knowledge Partner to the Capacity Building Commission and is set to take up HR review of the Dattopant Thengadi National Board for Workers Education and Development, Ministry of Labour and Employment, New Delhi.

IPAI Think Tank meeting on subjects like HR management in Indian Railways Achievements and Challenges' indicate the range of academic activities being pursued.

The C&AG committed to extend all help to IPAI in such academic and intellectual activities and hope to benefit from its outcomes. Such academic activities need to be held more often. The Institute has been organising Seminars and brain-stormings for suggesting future course of action on a variety of subjects. The Institute has associated Officers of the C&AG office, both Members and non-members to participate in these sessions. This should continue responding to the dearth of competent accountants willing to work in local governments, especially in the lower tiers located in remote places. The office of the C&AG of India have already launched a set of online courses to create pool of accountants intended to be available at local level, competent to prepare urban and rural local government accounts. This is being done in collaboration with the Institute of Chartered Accountants of India. Educational qualifications for eligibility have been prescribed at such level that these certified/qualified accountants should be available for service on periodic contracts at reasonable cost to local bodies.

The Local Bodies Accountants Certification Programme is a pioneering initiative taken by the C&AG office in creating a new talent pool in the country to serve small urban local bodies and panchayati raj institutions which are generally capability-deficient in matters concerning accounts and audit, though handling large volume of finances now.

Such efforts are pivotal in building a skilled workforce dedicated to strengthening local financial systems.

On its part, the Institute of Public Auditors of India has developed a handy guide that should provide useful reading material for those appearing for this examination as well as other stakeholders in local body governance. It has been translated in Hindi, Gujarati and Odiya and is going to be disseminated soon. The C&AG office looks forward to further working with ICAI to advance the ambitious agenda of strengthening local body governance through improved accounts and audit.

He appreciated that IPAI has included findings of CAG in their thematic journals. The Journal on land management, besides research on the subject, also includes findings of CAG on various aspects of Land Management. He reminded that he had suggested some time back that IPAI can bring out compilation of horizontal audits of CAG in a sector along with their own research based comments. Such a publication will be very useful and informative for both Government and public audit practitioners.

Another complimentary role of IPAI can be in the field of strengthening Internal Audit/Concurrent Audit by helping departments/Agencies in developing these manuals/portals and by building capacity through training of personnel. All India reach of the Institute will help in taking up these activates. The Chapters of North-West, Kerala, Odisha, Bihar, Rajasthan and Gujarat remained most active and took up work in the areas of internal audit, writing manuals, developing course and strengthening public financial management etc.

He was happy to note that after Odisha Chapter, North West Chapter has also purchased their own office space. Issue of proper premises for the Institute at Delhi and some other stations needs attention.

It has always been a pleasure and privilege to interact with the senior and experienced members of the Institute. As a Patron, he assured to extend all possible assistance in functioning of the Institute and wished the Institute and its members all success in their future endeavour.

Vote of thanks by Ms. Shubha Kumar, Vice President IPAI

She felt privileged in formally proposing a vote of thanks on behalf of IPAI. She thanked the Comptroller and Auditor General of India, Shri G.C. Murmu, the honourable Patron of the Institute for always being there for the Institute and encouraging in all efforts of Institute for finding time from his busy schedule and for his appreciative and encouraging words.

She made special mention of presence of privileged esteemed seniors in the AGM acknowledging their contribution in building capacity and knowledge of individuals as well as the Institute. She placed on record that their constant support and guidance had allowed the Institute to grow stronger day by day and it was



their commitment to the cause of strengthening public audit and expanding capacity in this area which continued to inspire younger members.

She thanked the President, Dr. Subhash Chandra Pandey for his constant and tireless leadership and guidance to the members of Institute stating that he had always been there with his wisdom and experience to help the Institute.

She expressed sincere thanks to Deputy CAGs, Additional Deputy CAGs and all the senior officers who were present in the AGM for taking time out from their busy schedules. She thanked all those from the CAG office and the offices in AGCR Building who have been providing logistical and moral support to IPAI always. She thanked all the members of central IPAI as well as its 19 Chapters across the country connected online, who have been rendering their sincere and devoted services to the cause of public audit through the Institute and keeping the flag high. She felt that without their commitment, the Institute could not serve its purpose. She also thanked DG HQ, DD HQ, their staff members for providing their support and services for the AGM.

Agenda Items of AGM

The following Agenda items were taken up for discussion by President and AGM Approved the proposal contained therein after due consideration and deliberations:-

1. Confirmation of minutes of the last 26th AGM held on 21st December 2023;
2. Consideration of the Annual Report of IPAI and Adoption of Audited Annual Accounts of IPAI for the year 2023-24;
3. Appointment of Auditors for the year 2024-25 (2nd term);
4. Budget Estimates of IPAI (Hqrs) for the year 2024-25;
5. Amendment in Memorandum and Rules of IPAI;
6. Any other item with permission of the chair.

ELECTION OF THE CENTRAL COUNCIL

- **The Election of the Central Council of the Institute was held on 28th December 2024. Shri S.K. Shukla, IA&AS (Retired) acted as Returning Officer. The following members were declared elected to Central Council for the term 2025-27:-**

1. Dr. Subhash Chandra Pandey, IAAS and former Special Secretary to Govt. of India
2. Ms. Shubha Kumar, IAAS and Former Dy. Comptroller Auditor General
3. Ms. Ghazala Meenai, IAAS and Former Director General
4. Shri M.L. Panghotra, IAAS
5. Shri Tej Narayana Viashnavi, IAAS
6. Shri Ved Prakash Sharma, IAAS
7. Shri L.B. Sharma, Sr. AO

The newly constituted Central Council in its meeting held on 31.12.2024 elected the following members as office bearers from amongst the elected representative: -

Dr. Subhash Chandra Pandey	President
Ms. Shubha Kumar	Vice-President
Ms. Ghazala Meenai	Treasurer

The Presidents of the following Regional Chapters were nominated to the Central Council on rotational basis:-

1. Mr. T.L. Sharma, Former Financial Advisor and Chief Accounts Officer M.P. Housing Board and President, IPAI, Madhya Pradesh
2. Ms. Sangeeta Choure, Former Dy. Comptroller and Auditor General and President, IPAI Maharashtra
3. Mr. Aswini Kumar Mishra, President, IPAI Odisha Chapter
4. Mr Balvinder Singh, Former Dy. Comptroller and Auditor General and President, IPAI North-West Chapter, Chandigarh

Shri Bijay Kumar Mohanty, Director General (Information System) and Ms. Ritu Dhillon, Director General (Vigilance), office of the Comptroller and Auditor General of India were nominated by the C&AG of India as his representatives on the Central Council.

The Central Council constituted Five Standing Committees with the following:

Executive Committee

Dr. Subhash Chandra Pandey	President
Ms. Shubha Kumar	Vice-President
Shri L.B. Sharma	Member

Disciplinary Committee

Dr. Subhash Chandra Pandey	President
Ms. Shubha Kumar	Vice-President
Shri Bijay Kumar Mohanty	Member
Shri M.L. Pangotra	Member
Shri Ved Prakash Sharma	Member

Investment Committee

Dr. Subhash Chandra Pandey	President
Ms. Ghazala Meenai	Treasurer
Shri Tej Narayana Viashnavi	Member

Editorial Board for Publishing Journal

Dr. Subhash Chandra Pandey	Editor-in-chief
Ms. Meenakshi Gupta	Editor

Ms. Meenakshi Sharma
Ms. Shubha Kumar

Editor
Editor

Financial Position for the financial year 2023-24

The summarized financial position for Financial Year 2023-24 viz a viz 2022-23 as follows:-

Particular	2023-24	2022-23	(Rs. in lakh)
			Excess over previous year
Total Income	706.32	742.97	36.65
Total Expenditure	630.67	629.06	1.61
Excess of Income over Expenditure	75.65	113.91	38.26
Corpus Fund	1730.88	1630.17	100.71

Membership

At the end of 31st March 2025, the Institute has a membership of 3038.

Foundation day Get-together by IPAI (Hqrs.)

The Institute of Public Auditors of India was registered as a Society under the Societies Registration Act XXI of 1860 on 19th March 1996. Accordingly, Foundation Day was celebrated on 19th March 2017, 17th February 2018, 17th February 2019. Due to Covid 19 Pandemic during the years of 2020 to 2022 it was not celebrated. After improvement in the condition for Covid 19 Pandemic, IPAI resumed celebration on 25th February 2023 and 25th February 2024 at ICISA, Noida. A get together was thus arranged on 22nd March 2025 at ICISA, Noida in which senior members of the IPAI were felicitated by honouring them with Shawls as detailed below:-

1. Shri P.K. Brahma, IAAS (Retd.)
2. Shri T.K. Dogra, IAAS (Retd.)





THINK TANK (HIGH LEVEL COMMITTEE) MEETING

- The Think Tank Meeting on Human Resource Management in Indian Railways Achievements and Challenges was held on 24th July 2024. The lead speakers were Mr. Amitabha Khara, IRPS (Retd.) and Ms. Rekha Gupta, former DAI.



- The Think Tank Meeting on Audit of PPP projects in the context of recent Supreme Court Judgment on the concession agreement for the DND Flyover project was held on 27th February 2025. The lead speaker was Shri. P.K. Kataria, IA&AS Former Special Secretary



CONSULTANCY PROJECTS

A. PROJECTS COMPLETED

The following projects entrusted to IPAI have been completed:-

- The forensic audit of Rapid Metro Rail Gurgaon Limited (RMGL) and Rapid Metro Rail Gurgaon South Limited (RMGSL) entrusted to IPAI by Haryana Mass Rapid

Transport Corporation Limited (HMRTC) has been completed. The expert witness in the Tribunal Court has also been completed.

- Pre scrutiny of subsidy claims under DPIIT in respect of the State of Assam, Meghalaya, Mizoram, Arunachal Pradesh, Nagaland, Manipur and Sikkim.
- Internal audit of ROs & COEs located at 10 units of Central Board of Secondary Education for the year 2022-23.
- Internal audit of Regional Directorates of Dattopant Thengadi National Board for Workers Education and Development, Ministry of Labour and Employment, New Delhi.
- The Outcome Study of accounts of EMRS societies in 5 states entrusted by National Education Society for Tribal Students (NESTS), Ministry of Tribal Affairs.
- Internal Audit of 20 units of Indian Council of Agricultural Research (ICAR) for the years 2021-22 to 2023-24
- Internal audit of Spice Board at Bangalore (MO), Saklespur (RO & ICRI), Karnataka, Erode (Tamil Nadu), Gangtok (Sikkim), Guwahati (Assam), Nizamabad (Telangana) and Warangal (Telangana).
- Capacity Building Commission engaged IPAI for providing guidance in future planning and suggestions for better expenditure management in Capacity Building Commission. Reports has been issued to the CBC.
- An Inquiry of a society registered under the provisions of the Multi State Cooperative Societies (MSCS) Act 2002 has been entrusted by the Central Registrar of Cooperative Societies to IPAI. Inquiry of Government Telecommunication Employees Cooperation Society Ltd. Chennai has already been completed and report sent to CRCS.
- The Finance (establishment) Department of Government of Assam allotted the work of views / suggestion on the Draft Local Fund (Audit& Accounts) Act and Assam Local Fund (Audit & Accounts) Rules. The work has been completed.
- Review of Financials of Prateek Edifice (Residents Society) and to suggest measurers for Financial Prudence.

B. Work in progress

- Internal Audit of Indian National Trust for Art and Cultural Heritage.
- The Investor Education Protection Fund Authority, Ministry of Corporate Affairs has engaged IPAI for Concurrent Audit of claim approval in IEPFA.
- The evaluation of Performance Appraisal Report of Teacher Education Institutions recognized by NCTE.

C. Projects in pipeline

- UTI Infrastructure Technology and Service Limited has approached IPAI for the Review of Existing Standards Operating Practices (SOP) of UTITSL.
- The financial proposal for the Internal Audit of Haryana Vidut Prasaran Nigam Limited has been sent and reply awaited.
- Strengthening the Local Audit, Government of Haryana – Government has in principle assigned the work. The financial proposal has been sent and reply awaited.

- Indian Tourism and Development Corporation (ITDC) has expressed its interest to assign the work of updating and aligning the existing Manuals/guidelines/procedures with the updated three manuals. The proposal has been sent to ITDC and reply awaited.
- Assistance to NPS Trust for implementation of Unified Pension Scheme.

OTHER ACTIVITIES

An MoU has been signed on 22nd April 2025 between the IPAI and C&AG of India. The object of this MoU is to avail the service of the IPAI in the area of Public Accounts and Auditing for research, training and value added financial and management consultancy serviced by the CAG.



SNEH LATA NARANG SCHOLARSHIP

Under the Sneh Lata Naranag Scholarship instituted in 1999 out of a generous contribution of US\$ 15000 (equivalent to about Rs. 6 lakh at that time) by Shri Jagdish Narang, a former official of IA&AD, the IPAI awards scholarship to the children of group 'B', 'C' and 'D' officials of IA&AD to pursue higher education courses.

The following meritorious wards of the serving employees of IA&AD were awarded scholarship during 2024-25. Each scholarship carries an award of Rs. 16,000/- to each ward.

1. Ms. Ketaki Prakashrao Moharil, D/o Shri Prakash Sharadrao Moharil, Asst. Supervisor, office of the PAG (A&E)-II, Nagpur, Maharashtra
2. Ms. Ronish Kapoor, S/o Smt. Rami Kapoor, Asst. Supervisor, office of the AG (A&E)-II, U.P. Paryagraj.

The Committee on Public and Government Financial Management (CPGFM) of the Institute of Chartered Accountants of India (ICAI) invited the IPAI to nominate / participate as an External Jury for ICAI Awards for Best Presented Financial Statements for Local Bodies. The nominee of IPAI (HQrs) participated in the Jury Meet held on 21st January 2025 in the ICAI Bhawan, New Delhi.

At the request of the Dattopant Thengadi National Board for Workers Education and Development, Ministry of Labour and Employment, New Delhi, the IPAI (HQrs) New Delhi conducted a session on "*How to deal with audit paras*" – in the meeting organized by the Board with all the Regional Directors held on 16.02.2025.

REGIONAL OFFICES

There are nineteen regional branches and local Chapters, spread all over the country viz Ahmedabad, Allahabad and Lucknow, Bengaluru, Bhopal, Bhubaneswar, Chandigarh, Chennai, Guwahati, Hyderabad, Jaipur, Kolkata, Mumbai, Patna, Ranchi, Shimla, Jammu & Srinagar, Tripura and Thiruvananthapuram. New branch office has been opened in Chhattisgarh, Raipur. Each Chapter is equipped to undertake consultancy assignments and organize training programmes. The accounts of all the Chapters are consolidated with IPAI's Hqrs. Annual Accounts.

NEWS FROM REGIONS

ANDHRA PRADESH & TELANGANA

Membership:-At the end of the year 2024-25 the membership of Chapter stood at 225.

A. Assignments taken up in the year 2024-25

1. During this year IPAI Andhra Pradesh and Telangana Chapter has undertaken and completed the internal audit of Deccan Development Society, Hyderabad for the year 2022-23.

2. An MoU was entered with the Commissioner of Commercial Taxes Department to conduct internal audit during the year 2024-25 for conducting a process study and scrutinize specific cases referred to IPAI team from time to time during this period. Two cases of Show Cause Notices and 11 cases of refunds of GST were entrusted to IPAI and a study of them revealed short assessment and excess refund of GST of Rs. 195.28 crore.

B. Assignments in pipe line.

Telangana State Labour Board has approached IPAI asking whether it can take up Social Audit of their department. After further discussions and firming up the scope of audit and other terms and conditions, the assignment will be finalized.

BIHAR

IPAI Bihar Chapter was established on 2nd June 2009. Dr. Sandip Roy is the PAG (Audit), Bihar and President, IPAI Bihar Chapter, Patna.

Membership:- At the end of the year 2024-25 the membership of Chapter stood at 155.

During the year 2024-25, IPAI, Bihar Chapter, Patna has completed the following assignments:-

- (1) Internal Audit of two Central items :-
 - (a) CBSE, Regional Office, Patna, Bihar for the year 2023-24.
 - (b) CBSE, Centre for Excellence (COE) for the year 2023-24.
- (2) IPAI, Bihar Chapter has held 4 (four) meetings of Regional Council.
- (3) IPAI, Bihar Chapter, Patna has held its Annual General Meeting (AGM) in September 2024.

GUJARAT

Membership:

At the end of the year 2024-25, the membership of Gujarat Chapter was 50.

Activities of the Chapter during the year 2024-25.

During the year 2024-25, Gujarat Chapter took up following assignments.

- i. Internal audit of Gujarat Electricity Regulatory Commission for the year 2024-25.
- ii. Review of project on ESDP of Ministry of MSME, undertaken by Entrepreneurship Development Institute of India, Gandhinagar

- iii. Appointment of IPAI as consultant – Preparation of Procurement Policy Manual and Consultancy for Construction of 100 Rooms Hostel at EDII Campus and other requirements.
- iv. IPAI's Foundation Day celebration-cum-get-to-gether of the members of IPAI, Gujarat Chapter was organised on 25-03-2025. Photo of respected Late Shri B.M. Oza, co-founder of Institute of Public Auditors of India and senior most member of the Gujarat Chapter was unveiled in the Office of the Gujarat Chapter.
- v. Assignment relating to (1) Verification of subsidy claims of GUVNL and its subsidiary companies for the years 2022-23 and 2023-24 and (2) Verification of admissibility of 5 per cent of amount receivable by Gujarat Maritime Board, Gandhinagar as administrative charges for the year 2022-23 and 2023-24, are in the pipeline.
- vi. One-member attaining the age of 70 years during the year was felicitated in the AGM of the Chapter.

JHARKHAND

Regional Chapter of Jharkhand was non functional for approximate one decade till June 2021. The total no. of membership in Jharkhand Chapter as on 31.03.2025 was 60. Out of that 18 live members were pertaining to the period prior to reactivation of the Chapter in 2021.

Assignment

- 1. During 2024-25 the Chapter completed internal audit of ICAR Unit (Indian Institute of Agriculture Biotechnology Ranchi for the years 2021-22 to 2023-24 and Regional Directorates under Directorate General, Dattopant Thengadi National Board for Workers Education & Development (DTNBWED) Ministry of Labour for the period 01.04.2015 to 31.03.2024 at Dhanbad and Jamshedpur assigned by IPAI Hqrs. New Delhi
- 2. One of the members has been providing consultancy service in Indian Institute of Management, Ranch 2024-25.

KERALA

Membership :- At the end of year 2024-25 the membership of the Chapter stood at 151.

1. Lending of service of members

Services of eight members were provided for three Central autonomous bodies and two state autonomous bodies as follows:-

- i. Marine Products Exports Development Authority (MPEDA), Kochi – (Two members)

- ii. Spices Board, Kochi – (One member)
 - iii. Cochin Special Economic Zone Authority (CSEZA), Kochi – (one member)
 - iv. Regional Cancer Center (RCC), Trivandrum – (One member for internal audit and one member for checking of service books).
 - v. Kerala Kerakarshaka Sahakarana Federation Ltd. no. 4370 (Kerafed), Trivandrum – (two members)
2. The Chapter had undertaken the Internal audit of the accounts of the Kerala Maritime Board, Trivandrum with Head office at Trivandrum, 17 non – major and minor ports, Two Mechanical Engineering workshops and two training Institutes covering the period from 2019-20 to 2023-24 and completed the audit in November 2024.
 3. The Chapter had undertaken preparation of gradation list of Extension officers of the Rubber Board, Kottayam in February 2024 and work was completed in May 2024.
 4. IPAI Hqrs office had entrusted the Internal Audit of CTCRI, Trivandrum and Regional Office and COE Trivandrum of CBSE to the Kerala Chapter.
 5. Faculties of IPAI, Kerala Chapter had taken classes at Travancore Titanium Products (TTP), Trivandrum during April / May 2024.

KARNATAKA

1. Membership drive was conducted and the number of members increased to 171.
2. Audit of ICAR units (3 units) allotted by HQ was successfully completed in January 2025.
3. AGM for the year 2023-24 was conducted in December 2024.
4. Chapter Office was upgraded during 2024.
5. Audit of pay fixation of staff of Sports Authority of India (SAI) was conducted as requested by them during August - September 2024.
6. The Secretary and Treasurer of Karnataka Chapter attended the AGM of the Central Council in October 2024.

MADHYA PRADESH

1. Membership:

The Madhya Pradesh (MP) Chapter established in 2001 has a membership of 205.

2. The Chapter completed the following assignments successfully:

2.1 Internal Audit:

Half yearly Internal Audit of 75 Project Implementing Units and Headquarters of Madhya Pradesh Rural Road Development Authority for the 1st half of the financial year 2023-24 has been completed. After completion of Internal Audit, Consolidated Report in addition to PIU-wise reports has, also been submitted. A separate Consolidated Report relating to World Bank Projects has also been submitted for onward transmission to the World Bank.

2.2 Training to Engineers of MPHIDB:

The Chapter imparted four days training to 126 Engineers of Madhya Pradesh Housing and Infrastructure Development Board, Bhopal in four batches and conducted examination, passing of which is necessary for retaining them in service. Out of 126 candidates, 120 were declared successful.

2.3 Checking of Pay Fixation:

Cases under time scale and 6th/7th Pay Commission of the officers and staff of the following organisations were checked:

S. No.	Name of Organisation	No. of Cases
1.	Madhya Pradesh Industrial Development Corporation	197
2.	MP State Co-operative Dairy Dev. Corporation.	64
3.	MP Laghu Udyog Nigam	03
4.	MP Minor Forest Produce Corporation	02
5.	M.P. State Industrial Corporation	19
6.	Ujjain Sahkari Dugdh Sangh Maryadit	12
7.	MP Police Housing Corporation	9

2.4 Translation Work:

- 2.4.1 Annual Report & Final Accounts of 2022-23 assigned by Madhya Pradesh Housing Board translated from English to Hindi;
- 2.4.2 Appreciation Course for Panchayat Accountant Aspirants translated from English to Hindi.

3. Work assigned by Headquarter Office:

- i. Internal Audit of CBSE Regional Offices (RO) & Centre of Excellence (COE);
- ii. Internal Audit of ICAR units at Jabalpur & Bhopal; &
- iii. Outcome Study of Accounts of State EMRS Societies

4. Assignments in Progress:

- i. Pay fixation under time scale and 6th/7th Pay Commission of various Organisations.

MAHARASHTRA

Membership:- At the end of year 2024-25, the membership of Chapter was 89.

1. Audit Assignments of the Chapter

The Maharashtra Chapter executed the MoU signed with the SEEPZ (Santacruz Electronics and Exports Processing Zone) in June 2023. The audit was carried out by the Chapter in 2023-24 and the Inspection/Audit Report was issued to SEEPZ in March 2024 and balance work completed in June 2024.

No other new MoU could be signed though efforts were made to get work from the State Governments of Maharashtra and Goa

Audit Teams were provided from the Chapter registered personnel for audit assignments given by the IPAI Hqrs. The Bodies audited were ICAR units in Maharashtra, Ministry of Home Affairs for FCRA compliance, other Educational and Autonomous Bodies etc.

2. About the SEEPEZ Concurrent Audit

The Santacruz Electronics and Exports Processing Zone is an Autonomous Body under the GoI's Ministry of Commerce.

In pursuance of letter of assignment of concurrent audit by SEEPZ Authority, Mumbai to IPAI, Maharashtra Chapter, Mumbai vide letter SEEPZ –SEZ/FAP/1/2023-ACC/FNC/08866 of 27/06/2023, the concurrent audit of accounts of following construction projects were undertaken by an audit team of IPAI w.e.f. 22 June 2023 to 29 December 2023. The contracts scrutinized were:-

- A. Construction of Mega CFC Building at SEEPZ-SEZ, Andheri (East), Mumbai.
- B. Construction of NEST 01 Building at SEEPZ-SEZ, Andheri (East), Mumbai.
- C. Construction of NEST 02 Building at SEEPZ-SEZ, Andheri (East), Mumbai.
- D. Selected Major repairs / remodeling of existing various buildings of SEEPZ-SEZ Authority in Andheri (East), Mumbai.

The audit team comprised of (i) Sh. D K Gupta, IA&AS (Rtd. Director General of Audit) (ii) Sh. Suresh Chander (Rtd. Sr. Audit Officer) & (iii) Sh. R C Yadav (Rtd. Asstt. Audit Officer) of IAAD.

The audit was supervised by Ms. Sangita Choure IA&AS and Dy. CAG (retired), President IPAI Maharashtra Chapter.

3. Scope & Objectives of the Concurrent Audit of SEEPZ

The Scope of the Concurrent audit was to assess whether

- Contracts processed and awarded by SEEPZ for the Mega CFC and other infrastructure Projects, were in accordance/compliance with applicable Rules and Regulations as

provided in GFRs, CPWD Manual and other various instructions of SEEPZ, GOI, and CVC etc. in this regard;

- The payments made by SEEPZ against the contracts were in accordance with the terms and conditions of the contracts awarded and were made after following due internal processes and procedures applicable, before release of the payments to the Agencies concerned;
- Any other issue/ irregularity, which may come to the notice of Audit.

The Audit Report of the major findings as per the MOU was issued in March 2024, after holding an Exit Meeting with the Management.

4. Audit of Local Bodies in Maharashtra

Efforts to improve financial governance in the ULBs of Maharashtra continued in 2024-25. The President Maharashtra Chapter continued to have Meetings and made Correspondence with the State Government to offer the services of IPAI to assist the Director Local Fund Audit, Government of Maharashtra in removal of arrears in accounts and audit of Urban Local Bodies in Maharashtra.

The Maharashtra Chapter is hopeful to being assigned work in this regard in 2025-26 to strengthen the working of the Director Local Fund Audit, GoM. Efforts are also ongoing with other Central Govt. organizations in Mumbai to get work for the Chapter.

5. Arrears in Accounts in Autonomous Bodies of the Govt. of Goa

All earnest efforts were made with the State Government of Goa for removal of arrears in Accounts of Autonomous Bodies in Goa. With the assistance of the office of the Accountant General, Goa, IPAI Maharashtra Chapter continues with its efforts in 2024-25 to hold dialogue with the State Government to update their accounts to improve financial accountability in these bodies.

6. Membership of the Maharashtra Chapter

Even though membership had stood increased with about eight new admissions of retired personnel from the IA&AD yet, getting audit personnel for audit and Chapter related work from experienced hands, continued to be a challenge.

Shri Sivakameswaran IA&AS was the Chapter's Secretary and Treasurer during the year, but had to be relieved of these responsibilities on his request.

Shri George D Souza, Retd AAO from the Central Railway Audit Office was given the charge of Secretary temporarily. The joint signatory powers continued to be with the President and erstwhile Treasurer Shri Sivakameswaran

NORTH WEST

With the main aim and objectives of advancing discipline of public auditing, public finance, public sector accounting and fostering financial control and public accountability, the Institute of Public Auditors of India, North West Chapter (NWC), came into existence on 19th March, 1996. NWC functions under IPAI, HQ at Delhi. Membership of NWC is 323 as on 31st March 2025.

After rendering services to the various Department/ Public Bodies during the past 29 years, the Chapter has made a name for itself in the field of Financial Management and Consultancy Services.

The North West Chapter was the front runner among fellow Chapters with an income of Rs. 2,50,51,542/- in 2023-24. This is attributable to team efforts of all the members of this Chapter. This is the Ninth consecutive year when NWC is retaining its position as top performer in terms of income generated. The total income at the end of Current Year ended 31st March, 2024 is Rs 2,50,51,542 /-. Corpus Fund of the Chapter as on 31st March 2024 was Rs. 4,27,97,504/-. Investment of the Chapter decreased from Rs.1,65,37,585 (2022-23) to Rs. 93,90,723/-due to payment made to GMADA for purchase of Plot for booth at Mohali.

Income accruing from Consultancy service is accounted for through Bank and payments are also made through Bank Accounts of the Officers deployed on various assignments. Details of total bills issued to various clients, Consultancy Fee received after deduction of TDS, GST etc. and Gross payment made as cost of providing Consultancy service during 2024-25 is as under:

CLIENT DEPTT	(Amount in Rs.)				
	DETAILS OF BILL RAISED			PAYMENTS	
	Bill value	GST	TOTAL	AFTER TAXES RECEIVED	AFTER TAXES MADE
PUN.CAMPA Green Mission	1749066	314831	2063897	1488124	1339308
PUN. CAMPA	3712788	668308	4381096	2925245	2632723
Hry.Power Generation	470600	84708	555308	358595	322736
PGI	5334724	960254	6294978	4962738	4466463
PGI GIA	186864	33638	220502	167139	150425
D.G. Mines, HRY	1436163	258507	1694670	1066073	959454
SLIET, Longowal	1475626	265615	1741241	1187513	1068757
NHM Haryana	1930240	347442	2277682	1484800	1336320
NITTTR	975214	175544	1150758	750165	675148
HRY Medical	788259	141891	930150	597387	537651
IISER, Mohali	1462890	263318	1726208	1218300	1096470
CAMPA, Hry	297365	53526	350891	228741	205867
IIT, Ropar	1034876	180734	1215610	815000	717807
Pb University	557953	100442	658395	441506	397359
Hry Poll Control Board	1326626	238794	1565420	1024308	921876
III Technology	34000	5220	39220	29000	26100
HVPNL ACCTS.	775363	139565	914928	596433	536790

CLIENT DEPTT	DETAILS OF BILL RAISED			PAYMENTS	
	Bill value	GST	TOTAL	AFTER TAXES RECEIVED	AFTER TAXES MADE
HVPNL AUDIT	899936	161988	1061924	692258	623032
Total	24448553	4394325	28842878	20033325	18014286

Contribution To Public Exchequer

The Chapter has contributed to the Public Exchequer by way of deposit of GST Rs. 38,28,418/- (Recoverable from clients) and TDS of employees amounting to Rs. 20,03,079/- during 2024-25. Besides the Clients Departments have deducted TDS of Rs 21,71,423/- and TDS on GST Rs. 3,50,820/- (subject to adjustment in subsequent deposit of GST) from our bills issued to them.

The details of Projects/assignments under IPAI, North West Chapter are as under:

1) Post Graduate Institute of Medical Science, Education and Research (PGIMER) Chandigarh

This is the first Institute which had been provided Consultancy Services of three Sr. Audit Officers in February, 2006. Based on their performance, not only PGIMER engaged more Consultants from time to time, but also this created Goodwill in the Region about the quality of services provided by IPAI resulting in more clients coming forward to seek our services. Number of Consultants working in PGI stood at 11 as on 31.03.2025.

The PGI had advertised its consultancy requirement on GEM Portal in November 2022 and IPAI (NWC) had given its bid to PGI and submitted details of bids along with EMD on GEM portal in Dec 2022. This GeM bid was cancelled on Technical grounds. Fresh bid on GeM was given by PGIMER on 06.05.2024 and IPAI NWC has given its bid on GeM and Consultancy assignment is allocated to IPAI from 15.01.2025.

2) Panjab University Chandigarh (PU)

The Punjab University, having 65 DDOs has been maintaining its accounts on Double Entry System. Services of One Sr. Audit Officer (Commercial) have been provided to oversee the accuracy of the accounts and impart practical training also since 2011-12.

3) Forest Department of Government of Punjab.

One Sr. Consultant and 9 Consultants have been serving the Department since 2010-11 (now One Sr Consultant 4 Consultants and three DEOs as on 31.03.2025) for compilation of accounts of Compensatory Afforestation Fund Management and Planning Authority (CAMPA). However, one Sr. Consultant and one Consultant have also joined on 31.03.2023 under Green Punjab Mission Scheme. The Consultants also provide assistance to the Department in Bank Reconciliation, Preparation of Annual Plan and Training in accounts etc to the officers and staff of the Forest Department. The Client department is quite satisfied with the working of our officers.

Now there are two Sr Consultants, five Consultants and three DEOs providing services to Punjab Forest Department.

4) Forest Department of Government of Haryana

This department has also been utilizing services of IPAI for compilation of account of CAMPA since 2011-12. During the year 2022-23, IPAI provided services of Consultants and Assistance Consultant. This system is continuing to meet with requirements of the Forest Department. However, there is one Consultant and two Asstt. Consultants are, at present, working in Department as on 31.03.2025.

5) National Health Mission, Haryana, Panchkula.

Since 2011-12, Consultancy services to this Mission are being provided by North West Chapter of IPAI. These services include overseeing maintenance of accounts on Double Entry System, Internal Audit etc. Four Consultants have been serving in the Mission during the year 2024-25 and are continuing.

6) Indian Institute of Technology (IIT), Ropar.

Since 2008-09, IIT was provided Consultancy Services for various tasks. During the year 2024-25, one Assistant Consultant has been serving there.

7) Haryana Power Generation Corporation Limited, Panchkula:

One Consultant had been posted on regular basis in this Company since May 2016 but his services were dispensed with from Feb 2025.

8) Haryana Medical Services Corporation Ltd.

One Consultant has been posted since November 2019 for internal audit and accounts, related matters of the Corporation and has been presently working.

9) Sant Longowal Institute of Engineering and Technology, Longowal, Sangrur:

One Consultant and One Assistant Consultant have been deployed since August 2020 for Pre-Audit of Payment Vouchers. The Institute is granting extension for the continuation of the post on yearly basis from time to time.

10) Director General Mines Haryana, Panchkula.

This client was being provided Consultancy Service since September 2020. There are One Sr. Consultant and one Consultant working with DG Mines Haryana Panchkula..

11) **National Institute of Technical Teachers Training Research (NITTTR) Chandigarh.**

On the request of NITTTR, the IPAI (NWC) has provided services of one Consultant for Internal Audit in October 2020. NITTTR required the services of one more Consultant for maintenance of accounts and one Consultant was provided in September 2022 and now two Consultants are working with NITTTR Chandigarh.

12) **Haryana Pollution Control Board Panchkula**

One Consultant was working since March 2017 in the Board for Budget and Accounts and settlement of Audit Paras. The services of one Sr. Consultant were engaged in June 2022 for Budget and Accounts maintenance. One assistant Consultant for Accounts maintenance was provided from Feb 2024. The services of one Consultant for Internal Audit were dispensed with from October 2024.

Now there is one Sr. Consultant and one Assistant Consultant on the strength of HSPCB Panchkula.

13) **Haryana Vidyut Prasaran Nigam Ltd. Panchkula**

HVPNL has engaged the services of two Consultants at Panchkula for settlement of Internal Audit Paras in May 2023. Two more Consultants joined in January 2024 in HVPNL to prepare Bank Reconciliation Statement in Banking Section.

This has raised the strength of Consultants to four in HVPNL.

14) **Indian Institute of Science Education & Research, Mohali**

One Sr. Consultant and two Consultants have been working in Institute since April 2023.

As a result of change of nomination to this Chapter by IPAI (HQ) in January 2025 S/Sh Shailendra Vikram Singh, Pr Accountant General (Audit) Haryana and Sh S.S. Dudhwal, IA&AS (Retd.) were nominated to this Chapter replacing Sh. Balvinder Singh, IA&AS(Retd.) and Sh. D.K. Bakshi, IA&AS (Retd.). A meeting of Council of NWC Chapter was held on 30.01.2025 and Sh. Shailendra Vikram Singh, Pr. A.G.(Audit) Haryana was elected President of this Chapter replacing Sh. Balvinder Singh.

On the transfer of Shri Shilendra Vikram Singh, Shri K.S. Ramuwalia, Director General, Audit (Central) was nominated to this Chapter and was elected as President by the NWC Council in its Meeting held on 16.04.2025.

ODISHA

Odisha Chapter was established in December 2008. The membership of this Chapter as on 31.03.2025 was 177. Shri Atul Prakash, Accountant General, is the President of the Chapter.

AGM

Annual General Meeting of the Regional Council, Odisha Chapter, Bhubaneswar was held on 13.01.2025 at Chapter office building located at Plot no. 693, Ganga Nagar, Unit-6, Bhubaneswar. Shri Atul Prakash, Accountant General, Odisha presided over the meeting. The

members who crossed 75 years of age as on 01.01.2024, were felicitated. It made the meeting more joyful. Lunch for the members was arranged by the Council.

Regional Council meeting

Provision of the Memorandum of Rules of IPAI are complied with the quarterly meetings of the Regional Council of the Chapter were held regularly with the active participation of the members of the Council during the year 2024-25. The Foundation day of IPAI was observed on 22.03.2025 with active participation of the members. Shri Atul Prakash, Accountant General, presided over the meeting. He briefed about the aim and objective of IPAI. He reiterated the contribution of Founder member of IPAI. He thanked the contribution of Late. Shri M.S.N. Murty for his contribution for Odisha Chapter.

Contribution to Public Exchequer:-

The Chapter has contributed to the Public Exchequer by way of deposit of GST of Rs. 3,15,541/- (Recovered from clients) during the year 2024-25.

Preparation of Course Structure for Panchayat Accountants

The Chapter has been entrusted to work on the Outline course structure for Panchayat Accountants and send the material to IPAI Hqrs. The Chapter has successfully completed the assignment. The chapter is in the job of translating the Hand Book titled “Appreciation course for Panchayat Accountant Aspirants” in Odiya language.

I. The following Central Council assignments were successfully completed during the year 2024-25.

- a) Internal Audit of CBSE Regional Office & Centre of Excellence Bhubaneswar.
- b) Outcome Study of accounts of state EMRS (Eklavya Model Residential Schools) Societies, Bhubaneswar.
- c) Internal Audit of NRRI, Cuttack.
- d) Internal Audit of DTNBWED (Dattopant Thendadi National Board for Workers Education & Development), ROURKELA

IPAI is in constant touch with Deemed Universities for engagement of our members.

II. Services of consultants provided to different Agencies on monthly basis:-

- a) OUTR (Odisha University of Technology & Research), Bhubaneswar previously College of Engineering and Technology, Bhubaneswar:- One consultant has been posted on regular basis for rendering continuous service.
- b) Biju Pattnaik University of Technology, Rourkela : Four consultants have been posted on regular basis for rendering consultancy service w.e.f. 23.03.2019.
- c) World Skill Center, Bhubaneswar:- One consultant has been posted on regular basis w.e.f. 10.12.2021 for rendering continuous service.
- d) Indira Gandhi Institute of Technology, Sarnag :- One consultant has been posted on regular basis in the Institution since 21.02.2022

- III. Financial position of the Chapter:-** The Chapter has invested Rs. 109 lakhs in shape of Fixed Deposits as on 31.03.2025.
- IV. Chapter Office building:-** The Chapter has constructed its own building located at Plot no. 693 (part) in Ganga Nagar, Unit -6, Bhubaneswar. The Chapter office is functioning in own building w.e.f. March 2025. As regards expenditure of the building, it would be around Rs. 130 lakh including Lift of the building. Plan for 4th floor has been submitted to appropriate authority and is awaiting for approval.

RAJASTHAN

1. Membership

There are 201 members including 37 Associate Members of Rajasthan Chapter as on 31st March 2025. It includes nine Members who got membership of IPAI for the first time besides two Associate Members became life time Members of IPAI during 2024-25.

2. Regional Council Meetings: -

Provisions of Memorandum of Rules of IPAI are complied with and quarterly meetings of Regional Council Rajasthan Chapter were held regularly during 2024-25. In the meeting held on 01-04-2024 Shri DP Yadav, IAAS(Retd.) was appointed as Director with the hope to help in getting new assignments with his experience and contacts with higher officers. Due to transfer of the President of the Chapter Shri K. Subramaniam, PAG(Audit-I) Rajasthan to New Delhi, Shri Satish Kumar Garg, PAG(Audit-I) Rajasthan was nominated as HQ nominee in the Council on 28-08-2024 and in the meeting held on 13-11-2024 he was elected unanimously as new President of the IPAI Rajasthan Chapter.

3. Annual General Meeting

Annual General Meeting of the Chapter was held on 27-01-2025 under the Chairmanship of the President Shri Satish Kumar Garg, PAG(Audit-I) Rajasthan. He praised the objective of the IPAI as this institution provides consultancy job seven after retirement which helps them in keeping their good health and getting some financial benefit also. He also mentioned the constraints in getting new assignments like bid system in which CA firms get the job by quoting low rates and work done from the low paid young Articles.

Progress of the Chapter was described by the Secretary Shri Vinod Kumar Pareek. Apart from briefing the ongoing assignments he elaborated the efforts done by the Chapter in getting new assignments. This Chapter also guides and assists our members in getting direct on contract job in Government Departments.

Annual Accounts for the years 2022-23 and 2023-24 were placed by Shri Prabhakar Joshi, Treasurer and adopted by the AGM. In this meeting M/s Rajesh Soni and Associates was appointed for certification of Accounts for the year 2024-25 @ Rs.7000 only. The AGM has also ratified the remuneration being paid to the present office bearers. The meeting was concluded with vote of thanks given by Shri BL Verma Vice-President. He expressed his sincere thanks to President Sir and all members for attending the AGM and making it a successful event.

4. **Projects/Assignments under taken**

• **Strengthening Public Financial Management in Rajasthan**

Government of Rajasthan (GoR) is implementing “Strengthening of Public Financial Management” (SPFM) Project with the assistance from the World Bank. Its objective is to improve budget execution, enhance accountability and efficiency in revenue administration in GoR. This Chapter has been selected by GoR as an Independent Verification Agency (IVA) for validating results achieved under the Project and then reporting accordingly. The verification reports are the basis for disbursement of funds by the World Bank. There are 33 such verification reports to be prepared by July-2024 but this period is now extended up to July -2025.

5. **Projects/works in pipeline:-**

- Rajasthan Government has created Rajasthan Financial Services Delivery Ltd (RFSDL) for outsourcing services of consultants required by all organization of Rajasthan Govt. Project, Board, Corporation etc., which became a hurdle for us to get new assignments. Now this mandate for compulsory internal audit from RFSDL has been waived and in pursuance of it, this Chapter is approaching various departments to get new assignments.
- Internal audit of Jaipur City Transport Services Limited (JCTSL) is likely to be assigned.
- Internal audit of Jaipur Smart City Limited, Jaipur is likely to be assigned.
- Internal audit at Circle offices in Rajasthan and Physical Verification of stores in three districts of Rajasthan Vidyut Prasaran Nigam Limited (RVPNL) is likely to be assigned.
- Internal audit of Schemes, programs and Projects implemented by Panchayati Raj Institutions of Ministry of Rural Development (MoRD), Govt. of India, was being conducted by this Chapter. MoRD issued directions to get it conducted through their resource group (Internal Auditors) trained for this purpose. It was learnt that the resource persons so trained are not in sufficient number. MoRD is now going to get this work done through retired officers on contract basis directly, without role of any intermediate agency. However, this Chapter is making efforts to get this assignment.
- This Chapter is perusing top NGOs working in Rajasthan for getting internal audit, consultancy and other related work of their organization.
- **Rajasthan Skill and Livelihoods Development Corporation**

A new contract from Rajasthan Skill and Livelihoods Development Corporation (RSLDC) was due to be executed from 01.09.2024 but RSLDC authorities were of the opinion that members above 65 years of age should be discontinued. This Chapter convinced the concerned authorities to execute this agreement waiving the condition

of age bar. Thereafter Work Order for this assignment was issued on 19.07.2024 and fifteen members are engaged of the Chapter there.

6. Recovery of outstanding dues

Efforts were made regularly at appropriate level to recover old dues and possibilities of recovery of Rs.5.04 lakh from Integrated Watershed Management Program (IWMP) have become better.

7. Creation of Learning Center

In synergy with IPAI, H.Q. possibilities to expand the activities of Chapters as covered under Memorandum of Rules and Objectives of IPAI were assessed. In this regard, Rajasthan Chapter has initiated and activities under Learning Center have been taken. Chapter also requested Hqrs. Office to accord approval for starting a library under this Center.

TAMIL NADU

Membership

As on 31.3.2025 there were 78 members on the rolls of the Chapter.

Activities of the current year

These days most of the audit review assignments are directly contracted by the Head Office and whatever units are in the State of Tamilnadu, they are assigned to the Chapter. During the year 2024-25, the Chapter took up the audit assignments like internal audit of CBSE Southern Regional office, two ICAR Units and the units of Spice Board in Tamilnadu and AP South, etc.

Manpower for these audits are provided by the Chapter and payments to the members are made directly by the Head Office. The Chapter on its own had only one assignment of pre-audit in one Medical College

Central Autonomous Audit

During the year 2024-25 the Director General of Audit (Central), Tamil Nadu wanted IPAI to support his office by providing out Commercial manpower which was locally finalized. The CAG's office deferred the programme for the current year. This office is likely to hire the services of six officers for about three months.

Seminars

During the year the Chapter conducted a half day seminar on Artificial Intelligence and in continuation to the same, a session on its practical application and AI Intelligence in April 2025 is planned.

WEST BENGAL

The Chapter has a membership of 106 as on 31.03.2025.

Shri Satish Kumar Garg. Pr. AG (Audit)-1, West Bengal, was the Ex-officio President of IPAI. West Bengal Chapter.

During the year 2024-25, the Chapter conducted internal audit of:

- i. The Indian Association for the Cultivation of Science, Jadavpur,
- ii. Internal Audit of CRIJAF, Barrackpore, for the years from 2021-22 to 2023-24,
- iii. Translation of (i) the Course Materials of Main Examination for Panchayat Accountants and Municipal Bodies Accountants, (ii) the Case Studies of Course Materials of Main Examination for Panchayats Accountants and Municipal Bodies Accountants, and (iii) the MCQs of Course Materials for Panchayats Accountants and Municipal Bodies Accountants, in Bengali.

West Bengal Chapter did not so far have an office of its own and performed its functions from an office room in the GI Press building of the office of the Pr. A.G. (Audit)-1, WB in Kolkata on temporary basis.

JAMMU & KASHMIR

Membership :- Jammu and Kashmir Chapter has 20 members drawn not only from IA&AD but also from RBI and State Govt.

The Chapter is functioning with four executive members headed by Shri K.P. Yadaw, Principal Accountant General (Audit) as ex-officio President. The Chapter is in the process of introducing IPAI J&K Chapter for some handholding projects for UT of J&K and Ladakh. The Chapter is engaged in pre-disbursement scrutiny of Central Subsidy Claims of Industrial subsidies in J&K and Ladakh. This project has been allotted by the Central Council. It is functional under the Department for Promotion of Industry and Internal Trade, Govt. of India in close co-ordination with the Department of Industries and Commerce, Govt. of J&K.

President has allotted a refurbished & state of art office accommodation for the Chapter in A.G. Office complex during 2024-25. It is hoped that the new office of Chapter will start functioning soon.

Jammu & Kashmir Chapter is in the process of introducing our handholding training support for field staff of Department of Rural Development & Panchayati Raj. IPAI members are also visiting faculties for Accountancy Training School of the State Finance Department, J&K Institute of Management and Public Administration and also Jammu Knowledge Centre for IA&AD.

OBITUARY

Sl. No.	S/Shri	Chapter
1.	S Janardhana Rao	Andhra Pradesh
2.	B V Satyanarayana Rao	Andhra Pradesh
3.	Kalakoti Sai Shankar	Andhra Pradesh
4.	Shri K.M. Tadv	Gujarat
5.	Shri B.M. Oza	Gujarat
6.	Shri P.G.K. Nair	Gujarat
7.	S.K.Harjai	North West
8.	K.K.Puri	North West
9.	Gur Partap Walia	North West
10.	Bhagwan Singh	Rajasthan
11.	L.B. Sharma	Rajasthan
12.	Rameshwar Lal	Rajasthan
13.	Ram Niwas Tailor	Rajasthan
14.	Sharat Chand Mathuria	Rajasthan
15.	Padmanabha Mahapatra	Odisha
16.	R. Sanysai Reddi	Odisha

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PATRON

SHRI K. SANJAY MURTHY

Comptroller & Auditor General of India

Central Council

(2025-2027)

President

Dr. Subhash Chandra Pandey, IAAS (Retd), Former Special Secretary to Government of India

Vice President

Ms. Shubha Kumar, IAAS (Retd), Former Dy. Comptroller and Auditor General

Treasurer

Ms. Ghazala Meenai, Former Director General, O/o CAG of India

Other Members

Mr. M. L. Panghotra, Former DAG. O/o A.G. Haryana

Mr. V.P. Sharma, Former Dy. Director O/o CAG of India

Mr. T.N. Vaishnavi, Former Dy. Accountant General O/o AG Srinagar

Chapter Representatives

Mr. T.L. Sharma, Former Financial Advisor and Chief Accounts Officer M.P. Housing Board and
President, IPAI, Madhya Pradesh Chapter

Ms. Sangeeta Choure, Former Dy. Comptroller and Auditor General and President, IPAI Maharashtra Chapter

Mr. Atul Prakash, Pr. Accountant General (Audit), Odisha and President, IPAI Odisha Chapter

Mr. K. S. Ramuwalia, Director General Audit (Central), Chandigarh and President, IPAI North
West Chapter

Nominees of the CAG of India

Mr. Bijay Kumar Mohanty, Director General O/o CAG of India

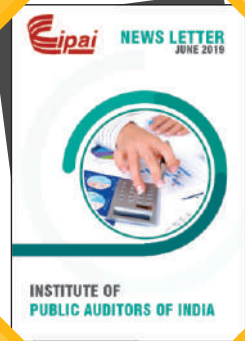
Ms. Ritu Dhillon, Director General O/o CAG of India

Secretary

Mr. S.K. Chandila



Officials of IPAI



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