



NEWSLETTER

JUNE 2023



Institute of
Public Auditors of India



NEWSLETTER

JUNE 2023

Editor-in-Chief

Dr. Subhash Chandra Pandey

Assistant Editor

S.K. Chandila

**INSTITUTE OF
PUBLIC AUDITORS OF INDIA**



From the President's Desk

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

We remained committed to the founding objectives of undertaking research and developmental activities in the field of Public Auditing, Accounting and Public Finance. We 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 consultancy service to GOI, State Govts. PSUs and ABs over the years.

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

- The Institute completed the work on 'Reimagining the MSO (Audit) 2002' entrusted to IPAI by the C&AG of India to create a user friendly guide of guides covering all layers of professional guidance on audit used by the Indian Audit and Accounts Department in terms of the Constitutional/legal provisions, Audit Regulations, Standards, Guidelines and other instructions,
- The Institute undertook inspection of some NGOs registered under Foreign Contribution (Regulation) Act, 2010. IPAI also completed Internal Audit of Central Board of Secondary Education (CBSE) of its HO/RO/COE and the establishments under the Indian Council of Agricultural Research (ICAR),
- Special issue of IPAI Journal 'Indian Journal of Public Audit & Accountability' on 'Autonomous Bodies' – (January to June 2022) and 'Land Management' – (July to December 2022) were published.
- Three Think Tank Meeting were organized in different topics as detailed inside,
- Honorary membership was granted to some eminent professionals,
- IPAI organized a function to felicitate senior members on 25th February 2023 at ICISA, NOIDA.

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 liasoning 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 25th Annual General Meeting of IPAI was held on 21.12.2022 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

At the outset, Dr. Subhash Chandra Pandey, President, IPAI, welcomed Shri G. C. Murmu, Comptroller & Auditor General of India and Patron of the Institute. He also welcomed the Dy. CAGs, Additional Dy. CAGs, all the Senior Officers both serving and retired, and members of the Institute to the 25th AGM of IPAI held in person/virtual. After extending greetings and good wishes to members from various Chapters of the Institute and thanking them for being constant source of strength through their continued support and encouragement, he mentioned that this annual occasion was not meant just to transact the statutory business of adopting audited annual accounts and reviewing the operational and financial progress. He emphasized the importance of the occasion stating that the members awaited to meet the Patron and hear from him.



He drew attention to the fact that 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. The retired officers were also roped in to expand the available talent pool. It was conceived and perceived as the extended arm of the IAAD. He stated that a lot has been done and a lot more remains to be done and at an appropriate occasion, an opportunity to present cumulative accomplishment of IPAI may arise. He informed that the Delhi University has “in principle” agreed to operationalize an IPAI Chair in the Delhi School of Public Policy and Governance, Institution of Eminence in the memory of Late Shri Dharam Vir, the founding President of the IPAI.

The President, then submitted the summarized financial position for the financial year 2021 - 22 vis a vis the previous year.

(Rs In lakh)

Particulars	2021-22	2020-21	Excess over previous year
Total Income	671.91	625.07	46.84
Total Expenditure	591.49	590.74	0.75
Excess of Income over Expenditure	80.42	34.33	46.09
Corpus Fund	1552.11	1480.71	71.40

He apprised about the change in the composition of the Central Council of IPAI from January 2022 and membership status crossing 2800 with 174 members having been enrolled since the last AGM including some honorary members, for the first time.

He expressed satisfaction that the activity level had been robust despite the difficulties arising out of the pandemic and hoped the activities to gather pace in coming months with some new opportunities opening up with diversified portfolio of ongoing activities, especially in the area of internal audit of autonomous bodies and voluntary organizations besides academic work and consultancies. He felt happy to report that the clients have found the services delivered by the Institute useful, which is reflected in expansion in both the quantum as well as the scope of work assigned by many clients. New client organisations are also getting associated.

He elaborated the completed assignments and those in hand as follows.

- Scrutiny of subsidy claims on behalf of DPIIT in 10 border States viz. Uttarakhand, Himachal Pradesh; Jammu & Kashmir and for all the North Eastern States including Sikkim for the last 5 years, adding the value addition chain to conduct third party field inspections of beneficiary industrial units besides record based scrutiny of claims;
- Inspection of 247 NGOs/ Associations registered under FCRA 2010 in respect of which, 215 Reports had been issued to MHA. The remaining work was in progress with increasing scope and the due diligence. Efforts of our teams had been appreciated.
- Internal Audit of ICAR was an ongoing activity in which work on 20 units for 2021-22 had been completed. Another 45 units were in pipeline and in the meanwhile, ICAR has also agreed for special audit of certain units expanding the scope and revising the fees.
- Internal Audit of CBSE was also an ongoing activity. They had allotted internal audit of all their field formations all over India to IPAI. This work had also been revamped and IPAI was discussing about special audits on need basis.
- Special audit of Indian Red Cross Society HQ and four State branches was entrusted to IPAI, which stood completed. For the first time, the IPAI's audit report went beyond standard internal audit template to delve into governance issues. President expressed hope to develop this work for getting more engagements in the area of voluntary sector.
- Spices Board had allotted special audit of Srinagar office as a pilot and then more regional offices and other field units have since been allotted, thus likelihood of more work.

- Greater engagement was foreseen in future outside the traditional areas, especially in Eastern and North Eastern States which were also receiving high level of attention from the Government of India. Intensive technical examination of project accounts on behalf of National Highways & Infrastructure Development Corporation Limited (NHIDCL). One project was done on pilot basis in Arunachal Pradesh, entrusted by the NHIDCL. Audit of public works in a modern corporate set up offered many challenges but the work was satisfactorily completed and it was expected to get regular tranche of work from them soon. There were opportunities for our officers used to audit of public works in departmental set up of CPWD and State PWDs, to tap this potential area.
- A mini Ratna CPSU recently approached IPAI for a small consultancy in the area of compliance and due diligence for new project appraisal. Initial reports have been given and we hope this engagement to grow further.
- Forensic Audit of two concessionaire companies of the besieged ILFS group has been entrusted to IPAI by the Haryana Metro Rail Transport Corporation (HMRTC) in two disputed projects. Cooperation from the audited entities and access to relevant records had been a major challenge. Nevertheless, some interim reports had been provided to help them in ongoing arbitration.
- Reimagining the CAG's Manual of Standing Orders 2002 in the wake of momentous developments in the professional guidance in this area has been entrusted by CAG. A draft had been developed and is under discussion.

Besides the above operational activities, IPAI revamped its website focusing dissemination of the CAG Reports as part of its core mandate of enhancing awareness about public audit related issues and concerns. Think-tank meetings and webinars had been arranged regularly.

The President was categorical in stating that a very special spinoff of these academic activities had been a large body of work emanating in the context of the CAG report on governance of NOIDA. He called it a goldmine of information as IPAI had further probed certain issues arising out of this CAG Report. Useful information and related documentation were provided to the authorities to investigate stamp duty evasion besides a study on deviations made by the State governments while framing Rules under the RERA Act, deviations from the Act as well as from the model template circulated by the Government of India. He informed that more work was being undertaken in this area and next issue of IPAI Journal would be devoted to real estate sector on the lines of a recent special issue of Journal on the theme of Autonomous Bodies.

President stated that the IPAI Chapters have been actively contributing to the projects undertaken by the Central Office. The regional chapters have also been taking projects directly from State governments. He highlighted that some special assignments taken up by the regional chapters had added variety to the portfolio of IPAI activities and offer scope for replication by other Chapters. He mentioned a few like, Development of Internal Audit Manual of Nalanda University by the Bihar Chapter and Preparation of Accounting and Office Manual for Karnataka Text book Society by Karnataka Chapter.

Besides usual work of internal audit and pay-fixation checking, the Kerala Chapter had also taken up some special projects like creating a system at Centre for Management Development for internal check and internal audit, project wise accounting and preparation of procurement

manual and Assets Register; review of delegation of financial powers in Coir Board and preparation of special rules for some State corporations.

Madhya Pradesh Chapter was entrusted with internal audit of MP Rural Road Development Authority HQ and 75 Project Implementation Units.

Internal Audit of Jaipur Smart city Ltd. Undertaken by Rajasthan chapter was a new area of internal audit in the corporate set up. The Rajasthan Chapter has also been doing a very interesting project of being independent verification agency for strengthening of Public Financial Management in the State government as part of a World Bank Project. There is a scope for developing this type of work in other States.

President mentioned that the Odisha chapter had extensively worked in the area of audit of Gram Panchayats and there was hope to develop this model through a centre of excellence by standardizing templates and documentation for replicating it in other States.

He further stated that the Gujarat Chapter stood entrusted with Internal Audit of Gujarat Electricity Regulatory Commission, which was yet another template setting work for internal audit of regulatory bodies to be developed further.

While discussing about achievements of the North West Chapter, he informed that a large number of Central and State autonomous bodies and urban local bodies were regular clients for internal audit as well as consultancy services. The regional council for the Chapter had recently been reconstituted and this Chapter, which had been the most active, going by the Chapter financials, was set to establish newer higher goals.

The President felt that a healthy competition among Chapters to do more, do better and to diversify activity portfolio is what is going to help IPAI scale newer heights in coming days. He sought fullest cooperation from all and extended an unconditional offer to work with one and all.

At the end, he concluded by inviting the Patron to address the meeting.

Address of the Patron, the C&AG of India

At the outset, the Patron welcomed the President of the IPAI, Dr. Subhash Chandra Pandey, the Vice President of IPAI, Ms. Shubha Kumar and other office bearers, members of the IPAI and all the officers of the CAG. He said that it gave him immense pleasure to address IPAI again as the Patron of the Institute in its 25th AGM. He recalled that last year, he had addressed 23rd & 24th AGM together when despite pandemic, the Institute had managed to remain fairly active. He reminded that again Pandemic was raising its head in many parts of the world and new advisory had already been issued. He said that at this juncture it was encouraging to note from the Annual Report that Institute had progressed very well. He mentioned that by taking several initiatives, IPAI had already expanded its activities and generated good amount of revenues which was indeed commendable. He congratulated IPAI on this account.



He recalled that recently on 16th November second Audit Diwas was celebrated and a variety of activities were undertaken. All the AGs were encouraged to observe audit week which was meant to enhance public awareness among the stake holders. He stated that recently they held big sessions and the theme was, engagement of public in the entire audit management, the audit planning and audit processes, so perhaps IPAI should also have opportunity to create more awareness. He said that IPAI was already playing an active role in dissemination of significant findings from audit reports. He noted that the President had already mentioned about having examined the NOIDA report and other reports for preparing useful documents which, he felt was a good initiative.

He was also happy to note that IPAI has already revamped its website to make it more relevant. He was very happy to note that the Institute had expanded to operationalize IPAI chair of Public Finance & Audit in Delhi University in the memory of founding President of IPAI, Late Shri Dharam Veer. He felt that this step would definitely expand the outreach of IPAI with the students community through institutionalized system.

He recalled that main purpose of establishing this Institute was to undertake research and developmental activity with public auditing, accounting and public finance at its core. The Institute also provided financial and management services to its clients through its diversified ability and knowledge. He emphasized that the mandate of the Institute was, therefore, vast extending from capacity building and promoting awareness of public audit to conducting internal audit and carrying out research.

He stated that it was heartening to see that in last 26 years of existence, IPAI membership had increased to reach almost 3000 today and IPAI have extended membership to other services also on honorary basis and that IPAI have already enrolled 174 more members since the last AGM. He hoped that efforts of IPAI for raising its professional skills would go a long way in furthering its work potential and helping it fulfill its mandate more actively. Perhaps, it is the cutting edge at which the membership drive will particularly empower IPAI to take up the work assigned by different ministries/department, through NGOs and Autonomous Bodies more effectively. The Patron emphasized that IPAI could add more value to the public sector audit through its effort in expanding its capacity.

The Patron was pleased to note that the special efforts were put in by IPAI in remote and hilly areas and that the Institute was engaged in several assignments in the North East and in the State of J& K and other hilly States. He hoped that the new branch added recently in Tripura will allow IPAI to serve in the north eastern region better. He suggested IPAI to tap local members and other retired officers who were not yet members but settled there for the purpose of capacity building and research focused on local issues. He asked IPAI to work with IAAD and local academic institutions to augment the available talent pool of audit skilled manpower.

He was happy to note that Odisha chapter of IPAI was coming up with its own building and the award of work for it had been finalized. He informed that he had spoken to the Accountant General, Odisha also, the chapter head and told him that foundation should be strong even if there weren't sufficient funds at present so that the Institute could be utilized for educating and generating awareness besides capacity building in future. He mentioned that the issue of permanent office address for Institute at Delhi and some other places need attention and the same would be sorted out.

He acknowledged with appreciation, the IPAI's engagement with various organizations like ICAR, CBSE, DPIIT, PRI, Spices Board, NGOs under the FCRA. He was pleased to note that IPAI had taken elaborate action to not only disseminate CAG report actively but also brought up a new dimension in public audit by investigating the matter incorporated in Audit Report by accessing the documents available in public domain. He emphasized the need for some research by the Institute. The Patron stated that they were encouraging research within IAAD also and had asked all Deputy CAGs to compile the major findings of last ten years which will assist the government in looking at the ideas lagging behind and actions required to be taken. He stated that based on the reports which had already been placed in the Parliament or the legislature a lot of publications, research work, references, can be brought out for public awareness, in a way that generates a positive image of audit.

He was happy to inform that in order to strengthen their partnership with the Institute they had signed for the first time, a MOU for preparing a reimagined MSO Audit that was last revised in 2002. He acknowledged that IPAI had submitted the draft which was under discussion. He hoped that the MSO becomes available quickly for use by the department.

The Patron stated that one of the expression of technical acumen of an Institute is its Journal and he categorically stated that IPAI was doing an excellent job of bringing out such journals. He appreciated the recently brought out special issue on Autonomous Bodies in the series of its theme based Journals, which he had just received. He expressed his happiness on coverage of a wide range of issues – both conceptual and operational - concerning Central Autonomous Bodies such as governance, regulation, audit and accounts, cash management etc. He stated that the journal also provided an excellent summary of findings from the Audit Reports presented to the Parliament. It could be of immense value to IAAD as journal had all needed information in one place. He felt that IPAI should bring out more such publications.

Next, he mentioned about the Think Tank meetings conducted by IPAI, the recent ones being on 'Auditing the health sector' and 'Transition to Green Energy' organised in IPAI. These were very important as IAAD was also doing the PAN India audit of health sector. He stressed that Think Tank Meetings need to be held more often for continuously stimulating intellectual activities at the Institute. He stated that the participation of working officers in these meetings was a welcome trend because both way communication between the current happenings and institutional experience is bound to pay dividends. He stressed that they were committed to extend all help to IPAI in such academic and intellectual activities and hope to benefit from its outcomes. He felt that it would be an honour for the Institute also if think tank meetings could bring out new dimensions and add value for the society.

He made a mention of the Newsletter of Institute stating that it provided overall position of the projects and assignments undertaken by IPAI all over India and he noted that Regional Chapters of IPAI are also supporting well in the efforts. He noted with satisfaction that the chapters across the country were assisting Government departments, Autonomous Bodies and other organizations in setting up Finance Wings, developing manuals, building capacity through trainings and strengthening internal audits. He suggested that IPAI can take up expenditure management project to see the sustainability of finances and also the budget making and its utilisation over the time. There are savings, surrenders and unnecessary supplementary budget demands due to deficiencies in budget formulation exercise and incurring of public expenditure. Seminars and similar think tank meetings on such issues can

be held. The draft MOU for partnering in the specified shared goals with IPAI was engaging attention at CAG HQ and he was sure that it will soon be formalised.

He mentioned that another area which had been engaging his mind for sometime, was the audit of local bodies. This, he felt, was an area which needed attention. He mentioned that IPAI had held a seminar on 'Public Audit and Governance' with very good outcomes in August 2021. Later on, IPAI published a book also on it in November 2021 as a sequel to seminar.

He said that he was thinking of some kind of professionals in the field of public accounts and auditing whom, the IPAI can train. The trainees can be the commerce or economics graduates who can be given a certification course so that they can be hired as public auditor. He suggested that to crystallise this idea, a committee was needed to be constituted which can work out modalities for operationalizing it. He explained the logic behind such a thinking that we were progressing and had achieved much but more manpower was needed in local kernel. He expressed his doubt in hiring CAs as they were not readily available for such works. In Municipal corporations, that system was mandated long back, its implementation on the ground level as accounting was a problem, so perhaps, IPAI can step in. He suggested that IPAI can have this permanent kind of set up and expand it with the help of experts and of course now more with the entry of honorary members from varied background. He suggested that there can be a sub committee with members from CAG, IPAI, ICAI and even some bankers. Some kind of certified associate of the public auditors of India, on the pattern of Certified Associate of Indian Institute of Bankers (CAIIB) can be thought of. He was hopeful that such an initiative can be another milestone that the IPAI can achieve if it can design this kind of certification or the diploma and such persons can help autonomous bodies also. He added that this was just a very loud idea which would require a lot of efforts and also funds before getting implemented.

Finally, he concluded his speech by stating that it had always been a pleasure and privilege to interact with the senior and experienced members of the Institute. He quoted Emerson, that 'experience is the hand and feet of every enterprise' and in the case of IPAI, it is not only hand and feet but the head too. He assured that as a Patron he would extend all possible assistance in functioning of the Institute and wished the Institute and its member success in their future endeavours.

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, Sri G.C. Murmu, the honorable patron of the Institute for always being there for the Institute and encouraging in all efforts of Institute by finding time from his busy schedule and for his appreciative and encouraging words.

She made a special mention of presence of 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. S.C. 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 then expressed her sincere thanks to Deputy CAGs, Additional Deputy CAGs and all the senior officers who were present in the AGM 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 logistics and moral support to IPAI always. She also thanked all the members of central IPAI as well as its 18 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. Finally, she 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 the President and AGM Approved the proposal contained therein after due consideration and deliberations:-

1. Confirmation of the minutes of the last 23rd and 24th AGM
2. Consideration of the Annual Report of the IPAI and adoption of Audited Accounts of IPAI for the financial year 2021-22
3. Appointment of Auditors for the year 2022-23(4th term)
4. Budget Estimates of IPAI (Hqrs) for 2022-23

SOME SIGNIFICANT ACTIVITIES DURING THE YEAR

- Honorary membership has been granted to some eminent professionals viz. Prof. Himanshu Upadhyay of Azim Premji University and Shri Arun Kumar Jha, Indian Economic Service.
- The Central Council of IPAI in its 93rd Meeting held on 12.09.2023 had agreed to create Late Shri Dharam Vir Memorial IPAI Chair on Public Finance, Accounts and Audit. This has been approved by the Governing Body of Delhi School of Public Policy and Governance. Call for applications and nomination for the IPAI chair in progress.
- IPAI has prepared a concept paper Strengthening Statutory Audit of Real Estate Companies.
- The work of revision of CAG's MSO (Audit) 2002 has been completed by IPAI and draft submitted to C&AG office.

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 and 17th February 2019. Due to Covid 19 pandemic during the years of 2020 to 2022 was not celebrated. After improvement in the condition for covid 19 pandemic, we have resumed celebration of foundation day. A get together was thus arranged on 25th February 2023 at ICISA, Noi da in which senior members of the IPAI were felicitated by honouring them with Shawls as detailed below:-

1. **Dr. B.P. Mathur**
2. **Shri I.P. Singh**
3. **Shri Dharendra Krishana**
4. **Shri J.B. Mathur**
5. **Shri V.P. Sharma**
6. **Shri R.L. Goyal**
7. **Shri K.S. Kaushik**



THINK TANK (HIGH LEVEL COMMITTEE) MEETING

1. Auditing the health Sector (28th October 2022)

The following members participated Dr. Sheela Prasad, IES and Honorary member, presented an Overview on National Health Policy, Ms. Shubha Kumar, Vice-President, presented an Issues in health sector audit by the CAG, Ms. Swati Pandey, IAAS Pr. Director (NR-I) presented an overview of past coverage of health sector audit by the CAG, Mr. Sandeep Dabur, IAAS, Director (Hqr) presented on Outcomes based auditing of District Hospitals



in Uttar Pradesh and Sh. K.P. Sashidharan, IA&AS (Retd.) presented Quality of Service Issues and crisis Management and infrastructure issues in secondary healthcare system.

2. Transition to Green Energy (25th November 2022)

There was panel discussion by Dr. Subhash Chandra Pandey, President, IPAI who gave a brief presentation on 'Audit and the 4th E', Shri Amitabh Bhattacharya, IAS (Retd.) and honorary member and Dr. Raman Srivastava both having strong association with ONGC and TERI made a presentation on the main theme.



3. Performance audit and evaluation of schemes (16th January 2023)

There was a panel discussion. Ms. Ahalladini S. Panda, IA&AS discussed INTOSAI perspective on evaluation, Dr. Subash Chandra Pandey, President, IPAI discussed on 'Performance Audit and Evaluation of schemes' and Shri M.C. Singhi, IES (Retd.) made a brief presentation on 'Contemporary Issues in Development Evaluation'



CONSULTANCY PROJECTS

A. PROJECT COMPLETED

- Internal audit of Spices Board, R.O/QEL at Delhi, Mumbai Kolkata, Kochi, Rae Bareilly etc. was allotted in the month of January 2023. The work was completed and IRs were sent in FY 2022-23.
- Ministry of Home Affairs (MHA) Foreigner's Division has empanelled IPAI for Inspection/Audit of accounts of Association/ NGOs registered under the Foreign Contribution (Regulation) Act, 2010. IPAI has issued 238 reports to MHA out of 258 NGOs. MHA has also given additional 17 units to IPAI for which audit plan been finalised.
- IPAI was appointed to verify subsidy claims of the Dept. of Promotion of Industry and Internal Trade in Himalayan states viz. Uttarakhand, Himachal Pradesh and Jammu & Kashmir and all the North Eastern States. The work for 2022-23 had been completed. The MOU with DPIIT is for 3 years and work for 2023-24 has also been allotted to IPAI.
- Central Board of Secondary Education had allotted 19 units to IPAI during FY 2022-23 and the audit was completed during the month of Dec 2022. We have written to CBSE for allotment of Internal Audit for 2023-24.

- Internal Audit work of 45+20(65) units of ICAR spread all over India was allotted to IPAI for 2022-23. Audit has been conducted in all the units and IARs issued to ICAR. The management has been requested to allot additional units to IPAI.
- Re-imagining of MSO (Audit) has been entrusted to IPAI. The work was completed in FY 2022-23.

B. Projects under pipeline

- Strengthening the Local Audit, Govt of Haryana – Government has in principle assigned the work.
- India 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.
- Research study on fiscal stress of the Union govt and some selected state govts would be carried out by IPAI. Related Action in progress with IPAI members.
- Spice Board has allotted 7 units/offices in 2023-24.
- CBSE is also allotting its Ros/Units in 2023-24.

Regional Offices

There are nineteen regional branches and local chapters, spread all over the country viz Ahmedabad, Allahabad, Bengaluru, Bhopal, Bhubaneswar, Chandigarh, Chennai, Guwahati, Hyderabad, Jaipur, Kolkata, Lucknow, Mumbai, Patna, Ranchi, Shimla, 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.

OTHER ACTIVITIES

SNEH LATA NARANG SCHOLARSHIP

Under the Sneh lata Narnag Scholarship instituted in 1999 out of a generous contribution of US\$ 15000 (equivalent to about 6 lakh at the 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 2022-23. Each scholarship carries an award of Rs. 16,000/- to each ward.

1. Ms. Abhinaya Jothy, D/o Shri S. Mariappan, AAO, office of the PAG (Audit-I) Tamil Nadu Chennai

2. Shri Abhishek Chattopadhyay, S/o Shri Dabashis Chattopadhyay, AAO, office of the AG (Audit-II) Madhya Pradesh Bhopal

NEWS FROM REGIONS

ANDHRA PRADESH AND TELANGANA

Membership:- At the end of year 2022-23 the membership of Andhra Pradesh Chapter was 200.

A. Assignments taken up in the year 2022-23

Andhra Pradesh chapter could not take up any assignments during the year. However, their members attended to the audits of NGOs under FCRA Act, internal audit of ICAR units etc., which were programmed and given by Headquarters.

B. Assignments in pipe-line

Many State Government departments / central autonomous bodies at Hyderabad were approached to entrust the work of internal audit, compilation of accounts, preparation/ updating of the manuals etc., to IPAI.

ASSAM

The Assam Chapter was established / inaugurated in October 2005 and has been functioning since January 2006. The chapter has a total membership of 45 of which 14 members are active as of 31.03.2023. Shri John K. Sellate, Pr. Accountant General (Audit) is President, of IPAI Assam Chapter. Shri Himangshu Kumar Bhattacharjee, (Retired Sr. Audit Officer) is Vice-President October 2011 to till date. Shri Vinod C, IA&AS DAG (Admn.) is Secretary since October 2022 to till date. Shri Nurul Islam Pramanik, Sr. Audit Officer (Retd.) October 2022 is Treasurer to till date.

Assignment carried out / completed during 2022-23

During the year 2022-23, some assignments entrusted by the H.Q. were carried out by engaging members of the chapter relating DIPP/DPIIT (Department of Industrial Policy and promotion/Department for promotion of Industry and Internal Trade), Internal Audit/Inspection of NGOs under FCRA (13 units). Internal Audit of CBSE and consultation fee of such assignments were paid directly to the concerned members. No local assignments could be arranged by the Chapter during 2022-23.

BIHAR

The Bihar Chapter was established on 2nd June 2009. Since then it is functioning under Accountant General (Audit) Bihar, Patna. Shri Pushkar Kumar, Pr. A.G. (A&E), Bihar is the President of Bihar Chapter, Patna. The Chapter has 133 Members/Associate Members as on 31st March 2023.

During the year, the chapter has done the following consultancy work:-

- (i) The Bihar Chapter has done Internal Audit of Bihar State Disaster Management Authority (BSDMA) Patna for the year 2021-22.
- (ii) The Chapter has done Internal Audit of Regional Office of CBSE Bihar, Patna and Centre of Excellence, Patna for the year 2021-22 under guidance of IPAI Headquarter, New Delhi.
- (iii) The Chapter has done Internal Audit of ICAR located at Patna for the year 2019-20 and 2021-22 under guidance of IPAI Headquarter, New Delhi.

GUJARAT

Membership: At the end of the year 2022-23, the membership of Gujarat Chapter was 53. Shri S.K. Jaipuriyar, Director General of Audit (Central) Ahmedabad is President of Gujarat Chapter.

Activities of the Chapter during the year 2022-23

During the year 2022-23, Gujarat Chapter took up following assignments.

- (i) Internal audit of Gujarat Electricity Regulatory Commission for the year 2022-23.
- (ii) Assignment relating to verification of subsidy claims of GUVNL and its subsidiary companies for the year 2018-19. This verification for the years 2019-20 and 2020-21 entrusted during the year 2022-23 will be taken up shortly.
- (iii) Verification of admissibility of 5 % amount of the administrative charges receivable by the Gujarat Maritime Board Act from Government of Gujarat for two years 2020-21 and 2021-22.
- (iv) Providing consultancy services relating to financial compliances at Entrepreneur Development Institute of India, Gandhinagar

Other activities:

- (1) In the Annual General Body meeting of the Chapter held during the year senior members of the Chapter who completing 70 years of age were felicitated. A mid-term get-to-gather of the members of the Chapter and send off to President of the Chapter Shri H.K. Dharmadarshi on his transfer were organised during the year.
- (2) To fulfil obligations of IPAI under the Income Tax Act, 1961 a library was established and a study center was set up in the Chapter.

JAMMU AND KASHMIR

The chapter has been slower due to fast changing administrative environment in the erstwhile J&K State now a Union Territory. They have been holding regular interactions with the functionaries of the State Govt. to enlist IPAI's professional support for third party audits. President of the Chapter, who is also a member of the Central Executive of IPAI has been very active in giving a new direction and guidance to the chapter. The chapter has been working on

audit of Central subsidy for industries in J&K in which IPAI has been retained for the new scheme announced for the UT of J&K under PM's Special Economic Package for Industries. The chapter held elections to its Executive Committee after postponing these for two years during Covid. The new executive has shown more commitment in strengthening the chapter and plan to hold seminars, interactive meetings on social auditing etc. The chapter is pursuing various assignments in UT with the UT of Leh & Kargil administration. Given the meagre membership, we are pursuing for roping in both serving and retired officers to the chapter membership to share their valuable experience. Shri Parmod Kumar, Pr. A.G. (Audit), Jammu & Kashmir is President and Shri V.K. Wangnoo, Secretary, of the chapter.

KARNATAKA

Membership :- At the end of 2022-23, the membership of Karnataka chapter is 201 Ms. Shanti S. Priya, Pr. Accountant General (Audit-I), Karnataka is President of chapter.

Consultancy assignments and project works undertaken in 2022-23

- a. A short-term assignment for internal audit of ICAR Unit in Bangalore (ATARI, Bangalore Cashew Directorate, Puttur) for 2021-22 and 2022-23 received from IPAI HQ was taken up for 10 days and successfully completed during January 2023 by a Team of one Group Officer and two Sr. Audit Officers.
- b. The major assignment for the year 2022-23 was the internal audit of BDA relating to acquisition of land and allotment of sites during the last 10 years. The work was taken up in March 2022 under the supervision of one Group Officer and 3 AOs/AOs initially and later 3 more AOs were added to the team. The work was completed in March 2023.

RAJASTHAN

1. **Membership :-** At the end of March 2023, the membership of Rajasthan chapter is 191 members.
2. **AGM :-** Annual General Meeting of Regional Council, Rajasthan Chapter, Jaipur was held on 26.11.2022 at Hotel Clicks, Raja Park, Jaipur. Annual accounts of the Chapter for the year 2021-22 were approved.

Members were honoured on various criteria (age, senior most Member etc.) with memorable items. It made the meeting more interesting and joyful. Members enjoyed the meeting with song, jokes, experience etc. presented/ shared by artist Members. Dinner for Members and their spouses was also organized in the meeting.

3. **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 2022-23.
4. **Projects/Assignments under taken and completed :-**
 - Internal audit of Jaipur Smart City Ltd for the year 2021-22 completed.

- Audit of five offices (Bikaner (2), Jodhpur, Avikanagar (Tonk), Bharatpur) of ICAR for the year 2019-20 to 2020-21 was conducted by Members of this Chapter as assigned by IPAI HQ.
- Regular assignments of RSLDC and SPFM, project were performed very well by Members.
- Internal Audit of Six units of NGOs attracted under FCRA were completed by Members of the Rajasthan Chapter as assigned by the IPAI, H.Q.
- Assignment of consultancy work in Parivahan Department, Rajasthan was done by Members from November -2022 to March -2023.

5. Projects/works under pipeline :-

- Rajasthan Government has created “Rajasthan Financial Services Delivery Ltd” for outsourcing services of consultants required by all organization of Rajasthan Govt. Project, Board, Corporation etc. Efforts are being made to get registration for empanelment of the Chapter. There is ample scope to get various assignments through this Company due to our rich experience in required field.
- Internal audit of Jaipur Smart City Ltd. Jaipur for the year 2022-23 is likely to be assigned.
- Internal audit of Rajasthan State Pollution Control Board, Jaipur (H.Q.) for the year 2019-20 to 2021-22 is likely to be assigned.
- Internal audit of Schemes, programmes 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 assignment of Internal Audit of “AAJEEVIKA Mission” besides other scheme/project of Panchayati Raj and Rural Development Department of Rajasthan.

6. Special works :-

- 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 up to July-2024.

7. **Recovery of outstanding dues:-** The best efforts were made to recover old dues and possibilities of recovery of old dues Rs.5.04 lakh out of total outstanding Rs.7.14 lakh have become better.
8. **Other Developments:-** In addition to getting/providing assignments for Members, following other developments were made :-
 - **Obtaining TAN from Income Tax Department :-** Tax Deduction Account Number (TAN) has been allotted by the Income Tax Department to Rajasthan Chapter and deduction of Tax on payment of consultancy fee/remuneration to Members has begun.
 - **Accommodation for Rajasthan Chapter :-** Inspiring from other Chapters, Rajasthan Chapter is also exploring the options to acquire accommodation for its own office at Jaipur. Authorities of Rajasthan Housing Board have been contacted as well as discussed and efforts are continue for the same.
 - **Creation of Learning Centre at Rajasthan Chapter, Jaipur :-** 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-up as well as going to be taken-up. Members welcomed the initiation taken by Rajasthan Chapter.
9. **Services of Consultants to other agencies on monthly basis :-** Services of 17 consultants have been provided to Rajasthan Skill and Livelihood Development Corporation (RSLDC) on regular monthly basis. This strength is going to be enhanced as soon as activities of RSLDC are expanded and when new training schemes are launched.

KERALA

- I. **Membership:-** As on 31st March 2023, the total membership of the Chapter is 141.
- II. **Assignments:-** During the period under report, the following **assignments** were undertaken by the chapter:
 1. **Centre for Management Development**
 - (a) CMD awarded the assignment of preparation of the following Rules & Manuals to the chapter in May,22
 - (i) Manual of General Procedures.
 - (ii) Accounting Manual and Procedures
 - (iii) Manual of administrative and financial powers among officers.
 - (iv) Service Rules and Regulations
 - (v) Special rules regarding appointment of staff
 - (vi) Sanctioned staff strength/posts for the organization
 - (vii) Procurement manual relating to purchases made by CMD for self-use.

(viii) Final drafts of Rules and Manuals were completed and submitted to the Director, CMD in September, 2022.

- (b) Subsequently CMD entrusted the assignment relating to scrutiny of write off proposals and receivables account to the chapter.

2. **Energy Management Centre Kerala**

Energy Management Centre Kerala assigned the work of Internal audit and system streamlining of the Centre for the year 2021-22 to the chapter in April, 22 and the work was completed in June, 2022.

3. **Internal audit of ASAP**

Additional Skill Acquisition Programme (ASAP) being implemented by the Higher Education Dept of Government of Kerala has engaged the Chapter for its internal audit for the years 2012-13 to 2020-21. Apart from internal audit, the advice sought for by ASAP from time to time on important and major cases was also given by the internal audit team. Consequent on conversion of ASAP in to a company, the internal audit by the Chapter was discontinued. But the assignment relating to scrutiny of work files /contractors bills etc has been extended up to September, 22.

III. **Work assigned by IPAI, HQ.**

Internal audit of RO CBSE, Thiruvananthapuram and Centre of Excellence of CBSE for the year 2021-22 entrusted by **IPAI, HQ** was conducted in September, 22

IV. **Lending the services of Members**

- a) One Member, whose service was provided to **Cochin Special Economic Zone Authority**, for dealing with pre-audit and post audit matters in July, 2019 is still continuing.
- b) The Member, whose service was provided to the **Spices Board** in 2013-14 is still continuing.
- c) **Marine Products Export Development Authority (MPEDA), Ernakulam.** One member, who was attending to internal audit of MPEDA from June, 2017 is still continuing
- d) **Regional Cancer Centre (RCC), Thiruvananthapuram:-** Services of two members were provided to Regional Cancer Centre, Thiruvananthapuram for supervising and streamlining the Credit Management System and for verifying service books of its academic and non-academic employees from June, 2020 onwards. The work of supervising and streamlining the credit Management system was discontinued in November, 22. But the pay fixation work is still continuing.
- e) Service of one Sr. Audit officer (retd) was provided to RCC, Thiruvananthapuram as Finance Manager (Projects) on contract basis for a period of one year in September, 2022.

V Election to Regional Council of Kerala Chapter for 2023 -25:- Election to the Regional Council of Kerala Chapter for the period of three years 2023 -25 was conducted in the last week of March, 2023 and seven members were elected

MADHYA PRADESH

1. **Membership::** The Madhya Pradesh Chapter established in 2001 has a membership of 201 as on 31st March 2023. On transfer of Shri B.K. Mukharjee AG (Au-II), Shri D. Sahu PAG (Au-I), Gwalior (MP) is the President of the Chapter.

2. **The MP Chapter completed 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 I half of the financial year 2022-23. After completion of Internal Audit Consolidated Report in addition to PIU-wise reports was, also, submitted. A separate Consolidated Report relating to World Bank Projects was, also, submitted for onward transmission to World Bank.

2.2 Checking of Pay Fixation:

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

I.	Madhya Pradesh Industrial Development Corporation	741 Cases
II.	MP State Cooperative Marketing Federation Limited	613 Cases
III.	MP Khadi & Village Board	277 Cases
IV.	MP Minor Forest Produce Corporation	71 Cases
V.	Pithampur Auto Cluster, Indore	24 Cases
VI.	MP AGRO Industries	11 Cases
VII.	MP Dairy Federation, Habibganj (Bhopal)	04 Cases
VIII.	Bhopal Dugadh Sangh Maryadit	01 Cases
IX.	Ujjain Dugadh Sangh Maryadit	02 Cases
X.	MP Police Housing Corporation	02 Cases

2.3 Translation Work

- I. Annual Report & Final Accounts of 2021-22 assigned by Madhya Pradesh Housing Board (English to Hindi); &
- II. Tender Document issued by Municipal Corporation Mussoorie assigned by Bio Trend Energy Pvt. Ltd. (Hindi to English).

2.4 Consultation Work:

Consultancy on Termination of Agreement under debitable clause of Agreement was given to Commissioner of Land Records, Madhya Pradesh.

2.5 Work assigned by Headquarter Office:

- I. Internal audit of two units of Central School Organisation at Bhopal;
- II. Internal Audit of following units of ICAR:
 - i) IISR Indore;
 - ii) IISS Bhopal;
 - iii) CIAE Bhopal; &
 - iv) CAFRI Jhansi.
- III. Internal Audit of following units of Spices Board:
 - i) Spices Board Guna- Spices Park; &
 - ii) Spices Board Chhindwara- Spices Park
- IV. Internal Audit of following Churches:
 - i) Khandwa Diocese, Bishop's House, Khandwa, East Nimar (MP)- 450001;
 - ii) Jan Swasthya Sahyog, Village & P.O. Ganiyari, Bilaspur (CG)- 495112;
 - iii) Jashpur Catholic Diocese, Bishops House, Kunkari (CG)- 496225;
 - iv) Bastar Sevak Mandal, Catholic Church, Jagadapur, Bastar (CG)- 494001; &
 - v) Madhya Pradesh Jesuits, Inigo Niketan, PO Pathalgaon, Jashpur, (CG)- 496118.

3. Assignments in Progress:

Half yearly Internal Audit of 75 PIUs of MP Rural Road Development Authority for 2nd HY of 2022-23 (Oct 2022- Mar 2023).

4. Projects under Pipeline:

- I. Internal Audit of Lakshmibai National Institute of Physical Education (LNIPE), Gwalior;
- II. Internal Audit of Atal Bihari Vajpayee Indian Institute of Information Technology and Management (IIITM), Gwalior; &
- III. Internal Audit of Panchayati Raj Institution.

5. Foundation Day Celebration:

Foundation Day of Institute was celebrated on March, 14th 2023 in Hotel Silver Inn, Bhopal. Shri D. Sahu PAG (Au-I) Gwalior presided over the function and Shri A.K. Agrawal, Secretary/E-in-C of PWD for more than ten years was Chief Guest.

Shri Agrawal lauded the outstanding work of preparation of Works Deptt. Manual



(Applicable to all the Works Deptt. in MP). During his speech he mentioned that but for the intelligent approach, deep insights of all the Works Deptt., sincere efforts timely and successful completion of this technical work of arduous nature would have not been possible. He informed that the Draft Manual has been approved by the Committee of Engineers in Chief of all the Works Deptt. and is awaiting approval of the Govt.

Four members namely S/Shri G.K. Shukla, R.P. Agrawal, R.S. Bajpai, J.P. Malviya were facilitated for their outstanding services Certificates of Honour were awarded to them.

NORTH WEST CHAPTER

With the main aims and objects 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. The Comptroller and Auditor General of India is the Patron of IPAI. The membership of NWC is 321 as on 31st March 2023.

After rendering services to the various Department/ Public Bodies during the past 27 years, the Chapter has made a name for itself in the field of Financial Management and Consultancy Services.

North West Chapter was front runner among fellow chapters with a income of Rs. 2, 53, 61, 058/- in 2021-22. This is attributable to team efforts of all the members of this Chapter. This is the Eighth 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, 2023 is Rs 1,99,61,598 /--. Corpus Fund of the Chapter as on 31st March 2022 was Rs. 3,82,05,278/-. Investment of the Chapter increased from 1,75,85,535 (2020-21) to Rs 1,87,85,605/- (2021-22) and to Rs.2,04,53,410/- (2022-23).

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 2022-23 is as under:

CLIENT DEPTT	DETAILS OF BILL RAISED			PAYMENTS	
	Bill value	GST	TOTAL	RECEIVED AFTER TAXES	MADE AFTER TAXES
	Rs	Rs	Rs	Rs	Rs
D. FOREST PB	300000	54000	354000	253500	228150
PCAMPA	3483884	626381	4110265	2816997	2535689
POWER GEN HRY	501600	90288	591888	382224	344004
PGI	5905960	1063076	6969036	4847550	4362795
GIA	364000	65520	429520	272000	244800
MINES, HRY	769030	138424	907454	584771	526287

CLIENT DEPTT	DETAILS OF BILL RAISED			PAYMENTS	
	Bill value	GST	TOTAL	RECEIVED AFTER TAXES	MADE AFTER TAXES
	Rs	Rs	Rs	Rs	Rs
SLIET, SGR	1215507	218792	1434299	984585	886125
WQF BOARD	31200	5616	36816	25500	22950
MC LDH	0	0	0	71841	66341
NHM	1569600	282528	1852128	1282752	1154448
NITTR	621871	111938	733809	476001	428401
HRY, MED	558978	100620	659598	423621	381262
WHC	1192910	211442	1404352	923391	831051
H FOREST	1098759	197776	1296535	896759	807075
IIT RPR	1932606	347871	2280477	1564083	1368065
PU	359284	64678	423962	284302	255874
POLLUTION HRY	834894	150281	985175	648178	583360
BIO, MOHALI	521418	93855	615273	395758	356178
VIDYUT HRY	29621	5332	34953	0	0
MISC				5758	5182
G.TOTAL	21291122	3828418	25119540	17139571	15388037

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. 21,18,529/- during 2022-23. Besides the Clients, Departments have deducted TDS of Rs 1948126/- and TDS on GST Rs 27,82,181/- (subject to adjustment in subsequent deposit of GST) from our bills issued to them.

The details of Projects/assignments under IPAI, NWC 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 Officer's 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 18 as on 31.03.2023.

The PGI has advertised its consultancy requirement on GEM Portal in November 2022 and IPAI (NWC) has given its bid to PGI and submitted details of bids along with EMD on GEM portal in Dec 2022. After evaluating the technical and commercial bid, the PGI is in the process of finalising the vendor as IPAI is the only single vendor.

2) Panjab University Chandigarh (PU)

PU, 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 four DEO as on 31.03.2023) for compilation of accounts of Compensatory Aforestation 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.

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, we have provided services of Consultants and Assistance Consultant. This system is continuing to meet with requirements of the Forest Department.. During this year the Department obtained services of one more Consultant, for four months, for the compilation of their accounts. However Department has dispensed with the services of two Consultants w.e.f. 31.03.2023.

5) National Health Mission, Haryana, Panchkula.

Since 2011-12 Consultancy services to this Mission is 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 2022-23 and continuing.

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

Since 2008-09, IIT was provided Consultancy Services for various tasks. During the year 2022-23, Two Consultants and one Assistant Consultant have been serving there. Services of one Assistant Consultant are being utilized for Project Work.

7) Haryana Power Generation Corporation Limited, Panchkula:

One Consultant has been posted on regular basis in this Company since May 2016 and working according to their satisfaction.

8) Food & Supplies Department, Punjab

One team consisting of One Sr. DAG and two Sr. Audit Officers Retired was put on job from 1st January, 2019 for examination of the causes of non-payment of Incidental Charges (Rs. 30,000 crores plus) by the Govt. of India to the State Govt. incurred by it on procurement of food grains on behalf of the FCI during the years 2003-04 to 2016-17. There are five agencies.

The Audit of PUNGRAIN was completed in 2019-20; the Audit of Punjab Agro food Grains Corporation Ltd., was completed in the start of 2020-21. The Audit of MARKFED and PUNSUP was also completed by two parties each consisting of One D.A.G. and two Sr. Audit Officers. The audit of fifth and last Agency i.e. Punjab State Warehousing Corporation was started from 14th March, 2022 and completed in March 2023. The highlights of irregularities notices are as under:-

- i. Punjab Government was forced to take CTL of Rs.30584 crore due to non-finalization of claims from FCI. FCI informed that no payment is due under legacy accounts as such the projection of claims due from FCI is misleading. However, it was noticed that actually a sum of Rs.14376.74 crore which was spent out of CCL but was not recouped due to shortages, embezzlements, amount held up in court cases disciplinary cases and non-receipt of subsidy from State Government and the Gap is attributable to non-recoupment of this amount. Little efforts are being made by the concerned authorities to sort out these items and get it settled.
- ii. All the companies suffered loss on this account.
- iii. Other irregularities are summed up as under:

Irregularities	PUNGRAIN	PUNSUP	PUNJAB AGRO	MARKFED	PUNJAB STATE WAREHOUSING CORPORATION
Loss due to higher procurement cost	Rs. 7568 Crore during the period 2012-13 to 2016-17				
No action was taken to recover shortage	512454 qtl of paddy valuing Rs. 440.77 Cr and 337579 qtl of wheat valuing Rs.55.81 Crore			Rs.68.90 Cr on disposal of Damage wheat RMS 2004-05 to 2014-15	
Shortage of Stock in the balance Sheet	2814.53 Cr	Wheat Socks of Rs.1126.02 Cr.			
Interest on Penalty due to delay in assessment of VAT	8.91 CR (Fatehgarh Sahib Rs.4.50 Cr. & Ludhiana 4.51 Cr.			Loss of Rs.15.25 Cr due to delay in submission of documents to FCI during 2012-16	
No action to recover the amount of shortages, embezzlement etc. booked against employees.	Rs.51.31 Cr	Cases of value of 29107.85 lakh against 229 employees	Rs.1197.70 Cr from employees/ex-employees on account of misappropriation and embezzlement		

Non recovery from millers on account of rate of diriage	Rs 27.53 Cr in the final Cost Sheet of KMS 2013-14		Rs.1226.97 cr relating to period from 1997-98 onwards on account of misappropriation of paddy.		Outstanding recoveries from millers Rs. 184.22 crore
Loss due to defalcation of paddy by various miller					Rs. 128.44 Crore
Excess interest Charged on CCL by Bank					Rs. 10.08 Crore
Penal Interest charged due to non submission of Stock Statement.					Rs. 5.64 crore
Loss due to disposal of damaged wheat					Rs. 55.33 Crore
Irregular adjustment of short term loan availed from Andhra Bank for purchase of gunny bags.					Rs. 207.18 core
Outstanding Court cases involving amount					Rs. 1004.64 crore

9) **Haryana Medical Services Corporation Ltd.**

One Consultant has been posted from November 2019 (07/11/2019) for internal audit and accounts, related matters of the Corporation and has been presently working.

10) **Panchayati Raj Institution of the State of Punjab**

The Government of Punjab had given to this Chapter, assignments of Training program for its Panchayat Secretaries and other officials numbering 4000 at a cost of Rs. 20 lakh and Internal Audit of its accounts for 2014-15 at a cost of Rs. 5 Crores. Training assignment was completed by 30-12-2016 and Internal Audit was taken up with effect from 09-01-2017 with deployment of 31 Teams each consisting of Sr. AO/AO's, 2 AAOs/Supervisors/Auditors etc. (10 teams under the supervision of 1 DAG/SR.DAG). Thus 93 officers were deployed. Since the department has stopped for production of records, the audit work has been stopped. However, the skelton staff is being deployed from time to time to recover the pending payments from the Panchayats.

11) **Sant Longowal Institute of Engineering and Technology, Longowal, Sangrur:**

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

12) **Chief Executive Officer, Punjab Bio- Technology Institute Mohali:**

One Consultant has been deputed there for all Administrative and Accounts Work. Further extension has been granted for the continuance of the post.

13) **Director General Mines Haryana, Panchkula**

One Sr. Consultant and two Consultants were deployed till October 2022. But these officers were deployed again from May, 2023.

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

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

15) **Haryana Pollution Control Board Panchkula**

One Consultant is already working for settlement of Audit Paras in HPCB. The Board requisitioned the services of one Sr Consultant for Budget and Accounts one Sr Constlant was provided in May 2022. One more Consultant joined in HPCB on 26.04.2023 raising numbers of Consultants to two and one Sr Consultant.

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

HVNL has requisitioned the services two Consultants for Gurugram and Hisar for settlement of Internal audit Paras. No Consultant for Gurugram was available. Services of one Consultant for Hisar was provided in Feb.2023.

Election of Regional Council of IPAI (NWC) Chapter

The election of Regional council of IPAI (NWC) was held in November 2022.

Election for office bearers of the Regional Council were held on 22.1.2023 and the following were elected unanimously:--

- | | | |
|----|---------------------------|----------------|
| 1) | Shri Balvinder Singh | President |
| 2) | Shri G.S. Pathania | Vice President |
| 3) | Shri Baljit Singh Bhangoo | Treasurer |

After the sudden demise of Sh Didar Singh Arora on 24.02.2023, Sh Chaman Lal Sr A.O.(Retd) was nominated to the Council against the vacancy caused due to death of Shri Didar Singh Arora.

ODISHA

Odisha Chapter was established in December 2008. The membership of this Chapter as on 31.03.2023 was 162. Shri Bibhudutta Basantia, Director General of Audit, East Coast Railway is the president of the Chapter. The Regional Council Election was held during July 2022.

The following assignments were Undertaken by this chapter.

(i) Services of consultants provided to different Agencies on monthly basis :-

- (a) Odisha State Agriculture Marketing Board :- One consultant has been posted on regular basis in this Institution since 15th March 2015.
- (b) College of Engineering and Technology, Bhubaneswar :- Two consultants have been posted on regular basis w.e.f 20.10.2019 for rendering continuous service.
- (c) Biju Pattnaik University of Technology, Rourkela :- Four consultants have been posted on regular basis for rendering consultancy service w.e.f 23.03.2019. But, out of four, one consultant has left service and the rest three are continuing.
- (d) World Skill Center, Bhubaneswar :- One consultant has been posted on regular basis w.e.f 10.12.2021 for rendering continuous service.
- (e) Indira Gandhi Institute of Technology, Sarang :- One consultant has been posted on regular basis in the Institution since 21.02.2022.
- (f) Concurrent Audit of Make In Odisha (MIO) Conclave 2022 expenditure account organized by Industrial Promotion & Investment Corporation of Odisha (IPICOL).

(ii) The following Central Council assignments were successfully completed during the year 2022-23.

- (a) Internal Audit of NRRI Cuttack, (an unit of Indian Council of Agricultural Research ICAR)
- (b) Internal Audit of CBSE Regional Office & Centre of Excellancy, Bhubaneswar.
- (c) Audit of 4 Units provided with Foreign Contribution Regulatory Act (FCRA) grants
- (d) Internal Audit of Indian Institute of Water Management,(an unit of [CAR)
- (e) We are in constant touch with Deemed Universities for engagement of our members.

(iii) Financial position of the chapter :-

The Chapter has invested Rs 196 Lakh in shape of Fixed Deposit as on 31.03 2023.

(iv) Construction of Chapter office Building :-

The Foundation stone of the Chapter Building was laid in last week of December 2022 (28.12.2022).The Comptroller & Auditor General of India laid the Foundation stone of the building in the presence of Dr. Subhash Chandra Pandey, President of IPAI and Sri Bibhudutta Basantia, President of the Odisha Chapter. Among others, three local A.Gs, Vice-president of Odisha Chapter and most of the members of the Chapter were present in the Function. As on date, construction of the First Floor has been completed. The building is likely to be completed as per schedule.

TAMIL NADU

As on 31st March 2023 the Tamilnadu Chapter had a total membership of 76, excluding members who have moved out or whose whereabouts are not known. The list includes a few senior retired officers, whose present addresses are not known.

During the year 2022-23 the Chapter extended staff support for conduct of a large number of assignments allotted from Head office. They are:

- i) Audit review of FCRA transactions in 12 NGOs
- ii) Internal Audit of two ICAR Units in Tamilnadu
- iii) Internal Audit of Regional Office of CBSE for two different periods
- iv) Internal audit of three Regional Offices and Quality Analysis Laboratories of Spices Board.

For all the above cases services of 12 IPAI members were extended by the Chapter to serve as Team Leaders / Team Members.

The fee for these assignments was directly collected and remuneration to the members was paid by the Head Office. As such the Chapter has no direct assignment income during the year.

During the year the Chapter conducted the following orientation workshops at the regional Training Institute Chennai.

- i) July 2022 Artificial Intelligence
- ii) March 2023 Cyber Crimes in India

In the second half of 2022 the Tamil nadu Government has created a post of Director General of Audit (DGA) by hiring the services of one of the senior IA&AS officer on deputation to organize the internal audit system in Govt and Govt. Institutions. The DGA has addressed the members of retired IA&AS/IPAI members in March 2023 and is likely to seek manpower support of IPAI members during the year 2023-24

During the year Shri K.P. Lakshmana Rao (former ADAI) held the post of President until June 2022 when he moved out to Mumbai and thereafter Shri T Noor Mohiuddin was elected as President. Shri John Varghese and Shri S John continued as Secretary and Treasurer respectively during the year.

OBITUARY

Sl. No.	S/Shri	Chapter
1.	V N Chandramouli	Andhra Pradesh
2.	G Surendar	Andhra Pradesh
3.	B Ramachandra Rao	Andhra Pradesh
4.	A Chinnappa	Andhra Pradesh
5.	Challa Venkata Naidu	Andhra Pradesh
6.	S B S V Prasad	Andhra Pradesh
7.	M.S. Makwana	Gujarat
8.	H.M. Shah	Gujarat
9.	Jagdish Lal Pahwa	Gujarat
10.	Shri B.P Mundra	Rajasthan
11.	K.S.Ramotra	North West
12.	R.C. Hastir	North West
13.	S.D.Rana	North West
14.	Satveer Singh	North West
15.	Didar Singh Arora	North West
16.	Tarsem Chand	North West
17.	Dushashan Dhal	Odisha
18.	Subash Chandra Samal	Odisha
19.	Raghu Nath Sahoo	Odisha

INSTITUTE OF PUBLIC AUDITORS OF INDIA

223, 2nd Floor, 'C' Wing, AGCR Building, I.P. Estate, New Delhi -110002

Ph.: 91-011-23702330, 23702290, 23702369

E-mail: ipai.hq@gmail.com,

Website: www.ipaiindia.org

PATRON

SHRI GIRISH CHANDRA MURMU

Comptroller & Auditor General of India

Central Council

(2022-2024)

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

Mr. T. L. Sharma, Former Financial Advisor and Chief Accounts Officer M.P. Housing Board

Other Members

Mr. P. K. Kataria, IAAS(Retd), Former Addl. Dy. Comptroller and Auditor General

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

Mr. L. B. Sharma, Former Sr. Audit Officer, O/o AG, Rajasthan

Mr. Jagdish Prasad Panchal, Former Sr. Audit Officer, O/o AG, Rajasthan

Chapter Representatives

Mr. Pramod Kumar, IAAS Pr. Accountant General (Audit), Jammu & Kashmir

Mr. A.F. Dungdung, IAAS, Pr. Accountant General (Audit), Jharkhand

Ms. Shanti Priya, IAAS, Pr. Accountant General (Audit-I), Karnataka

Dr. Biju Jacob, Pr. Accountant General Audit – II, Kerala

Nominees of the CAG of India

Mr. S. Alok, IAAS, Director General of Audit, Defence Services

Ms. Kavita Prasad, IAAS, Director General, O/o the CAG of India

Secretary

Mr. S.K. Chandila



Officials of IPAI Headquarters



INSTITUTE OF PUBLIC AUDITORS OF INDIA

223, 2nd Floor, 'C' Wing, AGCR Building, I.P. Estate, New Delhi- 110002

Ph.: 91-011-23702330, 23702290, 23702369

E-mail: ipai.hq@gmail.com . Website : www.ipaiindia.org