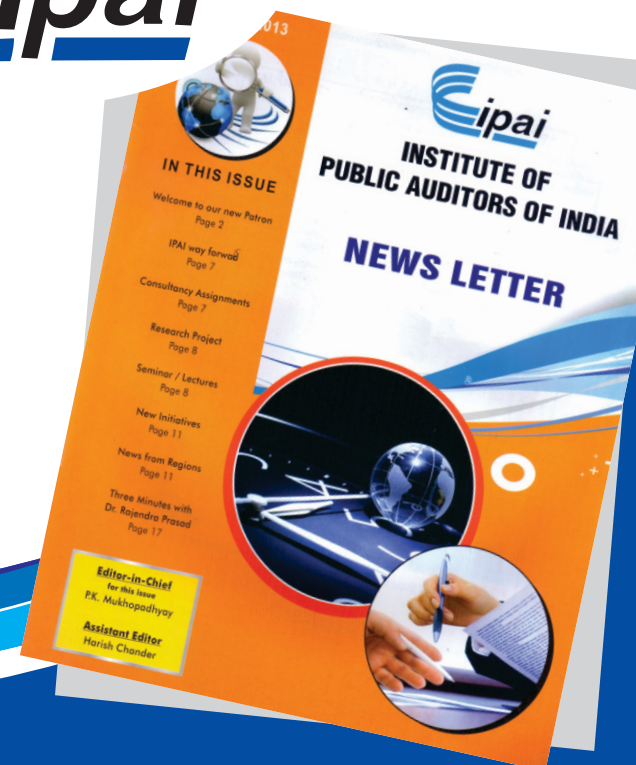
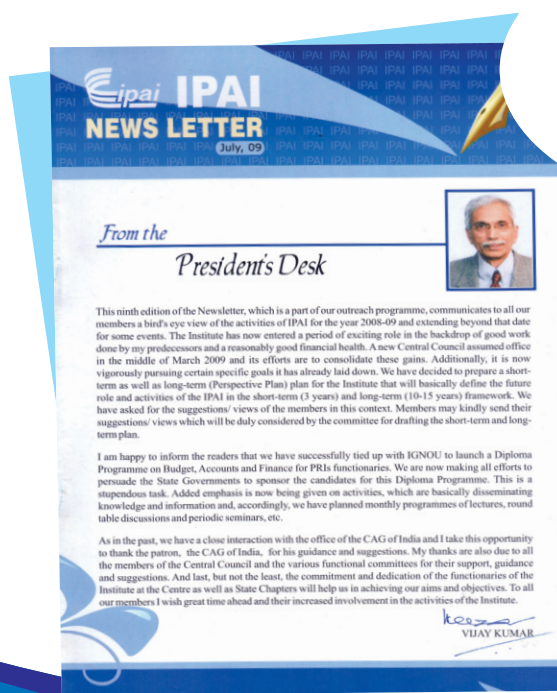


The Inaugural
issue of IPAI
News letter
2001

The News letter as it looked in the initial years.



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NEWS LETTER JULY 2014



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NSL/ISSN/INF/2012/1639

Dated: June 12, 2012

President
Institute of Public Auditors of India
New Delhi

Dear Sir/Madam,

We are happy to inform you that the following serial(s) published by you has been registered and assigned ISSN (Print)

ISSN 2278 - 7909	Indian Journal of Public Audit & Accountability
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It is important that the ISSN should be printed on every issue preferably at the right hand top corner of the cover page.

The Indian National Centre will be responsible for monitoring the use of ISSN assigned to Indian Serial and for supplying up to-date of the same to the International Centre for ISSN, Paris. For this purpose we request you to sent us the forth coming issue of your serial on complimentary basis.

We solicit your co-operation in this regard.

Yours sincerely

V. V. Lakshmi
(V.V. Lakshmi)
Head
National Science Library

THE CENTRAL OFFICE

The Headquarter office of the Institute in New Delhi where the President and the Secretariat are located provides back office support to the Central Council and guides the Chapters and coordinates with them in all 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 stakeholders. During the year, the office of the President of the Institute was held by Shri J. N. Gupta from 1st April 2013 to 27th May 2013 and 21st November 2013 to 31st March 2014 and by Shri P. K. Mukhopadhyay from 1st June 2013 to 20th November 2013. Each Chapter was headed by Chapter President.

ANNUAL GENERAL MEETING

The 16th Annual General Meeting of the IPAI was held on 7th January 2014 at New Delhi and The Patron of IPAI, Shri Shashi Kant Sharma, the CAG of India graced the occasion by his presence and addressed the inaugural session.

President while welcoming the Patron, the CAG of India and Shri Shankar Narayan, Dy.CAG and senior management of IA&AD and members of the Institute, apprised the AGM members of the major activities of IPAI during 2012-13 and presented the Annual Accounts for the year.



Shashi Kant Sharma, CAG of India accompanied by Balvinder Singh, Treasurer, P. K. Mukhopadhyaya, Vice President and J. N. Gupta, President, IPAI reaching Seminar Hall to address the AGM held on 7th January, 2014

President's Address

The President recounted the challenges faced by the IPAI and felt that the Central Council, needed to review its capacity to pursue the Institute's objectives. He assured the AGM that IPAI will continue advocacy for strengthening public accountability, transparency and professional oversight of public finances by the CAG of India. He outlined the steps that were taken by the Institute to achieve these objectives *i.e.* activating the dormant chapters, promoting transparency in the functioning of the Chapters by holding timely elections and conducting internal inspections and assisting capacity building, strengthening the professional activities of the Institute, pursuing new consultancy assignments as income generators and continuously reviewing the steps needed to implement the "Way Forward" approved by the AGM previously.

Performance during 2012-13

During 2012-13, total value of earnings from consultancies and other services was Rs. 4.51 crores as compared to Rs. 4.12 crores during 2011-12.

¹The executive staff of the Secretariat comprises S/Shri Harish Chander, Director (Tech), T.L. Gupta, Director (Admn. & Accounts) and K.L. Kapoor, Secretary.

During the year, the Institute has successfully completed the following consultancy assignments : (i) internal audit of 28 units of Indian Council of Agricultural Research(ICAR) across the Country (ii) Internal Audit of State Medical College & Hospital, Haldwani, 10 Forest Divisions, and Naini Tal & Dehradun Dughad Sahkari Utpadak Sangh, Government of Uttarakhand and (iii) Study on Macro assessment of Public Financial Management in India on behalf of UNICEF, UNDP and United Nation Population Fund. Institute also completed the work regarding reconciliation of grants given by regional office at Bhopal of University Grants Commission with sanctions issued by Headquarters during 2011-12 and 2012-13. Internal audit of 19 units of ICAR and the audit of 3355 Gram Panchayats by Odisha Chapter was in progress. Several of our Regional Chapters also actively performed high value consultancy assignments during the year 2012-13 in the field of internal auditing, preparation of Accounts Manuals, compilation of accounts, etc.

The Institute would continue to devote part of its energy and resources on such activities to promote professional development of its members and earn recognition as a competent and professional service provider for countrywide assignments.

Institute is pursuing with various Ministries/Organizations to secure consultancy assignments including the consultancy work relating to Financial Review of National Rural Health Mission across the country. The Institute has also signed the MoU with ICAR for internal audit of its units during 2013-14. Further, IPAI has been shortlisted for conducting the financial monitoring and review of procurements of Sarva Shiksha Abhiyan Programme (SSA) of the Government of India in all the States and Union Territories for 2012-13 and submitted financial bid for the same.

- **Capacity building/oversight for Panchayati Raj Institutions (PRI)**

This is one of the stated objectives of the IPAI. This has been actively pursued by the Central Council as a strategic step for re-orienting the Chapters. Institute had consultations with the Office of the CAG and the Chapter presidents and state AG offices to explore the possibility of providing training to PRI functionaries and audit of the PRI units on the basis of experience gained in Odisha. Consultations with the state representatives and discussion on the ways and means of engaging state Governments in awarding this work to IPAI were held.

- **Journal and News letter**

A major signpost of the academic activity of the Institute is the publication of the professional journal namely, “The Indian Journal of Public Audit & Accountability”. The 16th issue of the Journal was published in November 2013. The Institute has obtained ISSN registration for its Journal in June 2012. All the back issues of the Journal are available in the Institute's website www.ipaindia.org.

Institute has published the latest Newsletter in July 2013 to give an update of the activities of the Institute and matters of general information for the benefit of its members. The newsletter can be accessed at our website.

- **Address of the Patron, the CAG of India**

In his address, Patron wished a Happy New Year to all the members of IPAI and wished them further progress in their pursuits.

He informed that CAG of India has been awarded the responsibility for audit of the United Nations and the CAG of India has become member of UN Board of Auditors. This selection by the highest International Organisation in the World enhanced the profile of CAG of India as an Institution of eminence and he hoped that the coming year 2014 would bring new cheers and happiness for the Service.



CAG of India, Shashi Kant Sharma being welcomed with a bouquet at the AGM held on 7th January 2014

He noted that IPAI has done well financially and wished that the Institute was actively engaged to play a pro-active role as 'Think Tank' to promote advocacy for strengthening public accountability.

CAG observed that consultancy assignments carried out by the Institute generally aimed at enhancing the scope of public accountability and better financial management. Such assignments contribute to increased organizational efficiencies and improved system management in the respective organizations. The Institute has a vast inventory of professional talent and it was performing a great service by deploying this expertise in diverse areas.

He averred that the institute has organized a number of seminars/workshops on relevant topics particularly the one on – 'Role and Mandate of the C&AG of India' and 'Financial Management in PRIs'. He was sure that many more such seminars/ workshops would be organized by the Institute in future also. Further the Institute has rightly concentrated on training as a core area of its activities. A ten-day training programme organized by the Tamil Nadu Chapter in Indian Auditing practices for the Audit Managers of Ethiopian Audit office was very well received. The visibility of the Institute and the department both gets enhanced by such efforts. He hoped that the Institute is also exploring the possibility of getting assignments of training of PRI functionaries and audit of Panchayats.

The most visible and representative symbols for an Institute's technical expertise are its Journals and publications. He expressed his happiness over recent initiatives of the Institute in obtaining ISSN registration for its Journal, which will provide international recognition to the Journal and its authors/contributors. He urged not only the members of the Institute but all others who have an interest in public accountability and auditing to contribute articles to the journal.

Finally, he wished all success to the Institute in its endeavour in the coming years.

- **Vote of thanks**

Shri P.K. Mukhopadhyay, Vice President of the IPAI thanked the CAG, DAIs, ADAIs, Senior Officers of IA&AD, former Presidents and Members of IPAI for sparing their valuable time for attending Annual General Meeting. He expressed his thanks for the detailed and thought provoking address by CAG of India. He expressed on his own behalf and on behalf of the Institute, sincere gratitude to the CAG of India for his valuable suggestions and advices. He assured that the Institute and the Central Council would do their best to fulfill their commitments, especially in the areas of research and development and training. A lot had been achieved in the last 16 years of its existence, but much more was needed to be done. Shri Mukhopadhyay also expressed his sincere thanks to Shri Shankar Narayan, Dy. CAG and Director (Personnel) and other officers of the Department for their presence and for their continued support to the Institute and sought their cooperation and support in the years to come.

He also requested the serving and younger officers of the IA&AD to take active interest in the affairs of the Institute and to contribute articles on public audit & accounts for the IPAI Journal.

2. AGENDA ITEMS

The following Agenda Items were taken up for discussion by the President and AGM approved the proposals contained therein after due consideration and deliberations.

1. *Confirmation of the minutes of the last AGM*
2. *Annual Report of the IPAI for the year 2012-13*
3. *Approval of Audited Annual Accounts of IPAI for the financial year 2012-13*
4. *Appointment of Auditors for the year 2013-14*
5. *Budget Estimates of IPAI(Hqrs.) for the year 2013-14*

3. CONSULTANCY ASSIGNMENTS

Projects completed

- Some of the important consultancy assignments completed by IPAI Headquarters since the issue of Newsletter

in July 2013 are Internal Audit of 19 Units of Indian Council of Agricultural Research (ICAR) for the years 2011-12 and 2012-13 located at Almora, Bangalore, Barrackpore, Bhopal, Coimbatore, Cuttack, Jhansi, Kolkata Lucknow, Mathura, Meerut Cantt., Modipuram, Mumbai, Nagpur, Pedavegi, and Puttur.

- Financial Review of the implementation of National Rural Health Mission (NRHM) for 2011-12 and 2012-13 in 19 States was assigned to IPAI in February 2014 to be completed in 2 spells. Review in 8 States viz Delhi, Gujarat, Karnataka, Madhya Pradesh, Maharashtra, Rajasthan, Tamil Nadu and West Bengal taken up in 1st Spell since completed. A Power Point Presentation on the major findings in these states was made before the Ministry on 22nd May 2014.

Projects in progress

- Monitoring/Financial Review of NRHM in 11 States viz. Andhra Pradesh, Assam, Arunachal Pradesh, Bihar, Chhattisgarh, Jharkhand, Nagaland, Odisha, Uttar Pradesh, Uttarakhand and Tripura.
- Assessment of audit risk and Preparation of risk based Internal audit plan for Prasar Bharti, Govt. of India
- Pilot study on Migration of Govt. accounts to Accrual Basis in Public Works Department and Transport Department of Govt. of Punjab.
- Internal audit of Indian Institute of Public Administration for the year 2012-13

4. RESEARCH PROJECT

A study/research on "Implementation of budget announcements by Government of India in the budget for the years 2004-05, 2005-06 and 2006-07" was conducted by Dr. Subhash Chandra Pandey, Principal Accountant General (Audit), Jammu and Kashmir. The main focus of the research was to review the up-to-date status of the progress in meeting the promises made in the budget speeches of the Government of India and their implementation executed in the succeeding years' budget. The Author of the study report made a presentation of the research findings before the members of the Technical & Research Committee of IPAI headed by Dr. B.P. Mathur and other eminent invitees. The Committee considered the study report and approved it.

5. TRAINING, SEMINARS AND WORKSHOPS

Training is a core area of activity for the Institute which has been reiterated by the Core Group to devise our future plans. In line with this policy, we continued with our efforts at reinforcing this area. The Regional Chapters were also encouraged to hold seminars/discussions and Central Council decided to provide financial assistance to the extent of Rs. 50,000 for holding of seminar by the chapters.

Lecture/Discussion sessions at Central Office

Institute organized a series of lecture-cum-round table discussions on topical issues as "Implementation of Provisions of RTI Act, 2005 in IA&AD" by Shri Dhirendra Krishna, IA&AS (retired) on 8th April 2013, "Relations between SAI, India and Government of India" by Shri S.C. Anand, IA&AS (retired) on 11th December 2013, and "Significance of the Judgment of the Supreme Court of India on the audit of Private Telecom Service Providers by the CAG of India" by Shri R.B. Sinha, Director General of Audit, Post & Telecommu-nications on 23rd May 2014.

The talks were followed by lively discussions where the participants evinced keen interest on the various aspects of the subject. The discussions generated useful and fruitful suggestions.

Seminars held by Chapters

Jammu & Kashmir Chapter organized a one day seminar on Good Governance – Public Finances and Public Accountability on 14th October 2013 at the J&K Institute of Management, Public Administration and Rural Development (IMPA) at Srinagar, Jenab Muzaffar Hussain Beigh, Chairman PAC J&K was the chief guest (presently, Member of parliament). The members of State Level Audit Advisory Board viz Shri B.B. Pandit, Ex-Deputy CAG and Dr. Ashok Bhan, Ex-Director General of Police (Prison), Jammu & Kashmir were the guests of honour. The function



Jenab Muzaffar Hussain Beigh, Chairman, PAC, J & K being welcomed with a bouquet by Dr. Subhash Chandra Pandey, Pr. A. G. (Audit), J & K at the Seminar held on 14th October 2013 at Srinagar

inaugural address pointed out that Kerala is the only state in which the Panchayati Raj was implemented somewhat successfully. Shri P.K. Mukhopadhyay, Acting President, IPAI presided over the function. He emphasized the need for using the resources in a reliable and transparent manner. He also highlighted how effective audit can expose corruption by sharing his experience in unearthing the fodder scam in Bihar. Shri R.N. Ghosh Pr. Accountant General, (General and Social Sector Audit), Kerala, in his key note address, traced the growth of Panchayati Raj Institutions in India.



Seminar on "Financial Management in PRLs" in session seated (L to R) James K. Joseph, President, Kerala Chapter, P. K. Mukhopadhyaya, Acting President, IPAI, Dr. Babu Paul, Ex Ombudsman, LSGI, Kerala and R. N. Ghosh, Pr. A. G., Kerala

- Master B. Shyam Prasath, S/o Ms.G. Ramani, Senior Auditor, Office of the Pr.A.G. (G&SSA), Tamil Nadu & Puducherry, Chennai for pursuing Post Graduate Diploma in Management.
- Miss Shreya Jayakumar, D/o Ms.Vijayalakshmy Jayakumar, Senior Private Secretary, Office of the Pr.A.G. (A&E)-I, Maharashtra, Mumbai for pursuing P.G. Diploma in Management (Finance).
- Miss Saranya D., D/o Shri P. Dayanandan, Senior Auditor, Office of the Pr.A.G. (G&SSA), Kerala, Thiruvananthapuram for pursuing P.G. Diploma in Management.

was presided over by Dr. Subhash Chandra Pandey, Pr. Accountant General (Audit), Jammu & Kashmir, who in his key note address highlighted the role of Audit as an aid to management. Prominent personalities from academia, media, State Govt. participated besides trainees at the IMPA and officials from IA&AD. The seminar received wide publicity in the media.

A Seminar on "Financial Management in Panchayati Raj Institution" was held on 28th October 2013 at Thiruvananthapuram under auspices of IPAI Kerala Chapter Dr. Babu Paul IAS (Retd.) former Additional Chief Secretary and Ex-ombudsman, LSGI Kerala in his



Seminar on "Good governance - Public Finance and Public Accountability" held on 14th October 2013 in progress

6. SCHOLARSHIP

Snehlata Narang Scholarship

Under the Snehlata Narang Scholarship, instituted in 1999 out of a generous contribution of US \$15,000 (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. Each scholarship carries an award of Rs. 18,000 per year. The following meritorious wards of the serving employees of IA&AD were awarded scholarships during 2013-14:

Sanjeev Saluja Memorial Scholarship for Professional Development of Girls

Smt. Neeru Saluja, wife of late Shri Sanjeev Saluja, former Principal Accountant General graciously donated Rs. 40,000 per annum for 4 scholarships of Rs. 10,000 each for professional Development of girls of Group 'C' staff of IA&AD. The scholarship is available for studies in graduate courses in various disciplines. The following meritorious wards of serving group 'C' employees of IA&AD were awarded scholarships:

- Miss Jenifer N. Nongrum, D/o Ms. Banrilang Nongrum, Senior Accountant, Office of the A.G. (A&E), Meghalaya, Shillong for pursuing M.B.B.S. course at R.N.T. Medical College, Udaipur, Rajasthan
- Miss Anshika, Srivastava, D/o Shri Sunil Kumar Srivastava, Senior Accountant, Office of the Pr.A.G. (G&SSA), Uttar Pradesh, Allahabad for pursuing B.Tech in Biotechnology at Sam Higginbottom Institute of Technology, Allahabad.
- Miss Bhanvini Anil Nishawala, D/o Shri A.N. Nishawala, Senior Auditor, Office of the Pr.A.G. (Audit)-I, Maharashtra, Mumbai for pursuing B.M.S. at K.G. Somiya College of Science and Commerce, Mumbai.
- Miss Reshma Chandran C., D/o Shri I.P. Chandrasekharan, Senior Accountant, Office of the Pr.A.G. (G&SSA), Kerala, Thiruvananthapuram for pursuing M.B.B.S. course at Jubilee Mission Medical College and Research Institute, Thrissur.

7. PUBLICATIONS

The previous 16 issues of our Journal as reported in the earlier Newsletters were well received by our readers. All the back issues of the Journals are available in the Institute's website. Another issue was released in July 2014. It contained 7 articles by eminent authors and "The Lokpal and Lokayuktas Act, 2013" in the Document Section. The Editorial Board invites articles from members and others for forthcoming issue. The Editorial Board of the Journal comprises the following:

1. Shri J.N. Gupta, President, IPAI-Editor in chief
2. Shri G. Bhattacharjee, Director General (Eastern Region), O/o the CAG of India-Editor
3. Shri A. Mukhopadhyay, Ex Director General (Communication & Training, O/o the CAG of India-Editor
4. Shri Harish Chander, Director (Tech), IPAI -Assistant Editor

8. New Initiatives

The Institute office was renovated and new facilities like a Reading Room were developed and new computers and accounting software were acquired for speedier compilation of the Annual Financial Statements of the Institute and its audit in time bound manner. The Website of the Institute was revamped with several new and user-friendly features and a new agency was engaged for maintaining the website.



View of Library cum reading room

9. MEMBERSHIP

Since the last newsletter (July 2013), 116 new members have been enrolled bringing the total membership of the Institute to 1835 as on 30th June 2014. We welcome the new members and look forward to their active participation in our activities.

10. OBITUARY

The Institute regrets to report the unfortunate demise of the following members:

S/Shri

- | | |
|--------------------------|---------------------|
| 1. Dwijendra Kumar Sinha | Assam Chapter |
| 2. T.S.Kannan | Tamil Nadu Chapter |
| 3. Shibani Lal Parimoo | J&K Chapter |
| 4. T.S.R. Sarma | AP Chapter |
| 5. S.H. Srinivasan | AP Chapter |
| 6. A.S. Sastry | AP Chapter |
| 7. V. Balakrishna Murthy | AP Chapter |
| 8. Ganti Venkat Raman | AP Chapter |
| 9. Dhan Raj | MP Chapter |
| 10. D.K. Dutta | West Bengal Chapter |

11. NEWS FROM REGIONS

Andhra Pradesh chapter

The Chapter has a membership of 145. The chapter (President Shri A. Krishna Rao, IA&AS (Retd.) completed the following assignments:-

- a) Verification of Pay Fixation cases of Hyderabad Central University;
- b) 3rd Party Evaluation of Irrigation Projects R&R Works in Andhra Pradesh;
- c) Internal Audit of Salarjung Museum is under process.

The chapter is also negotiating the extension of Internal Audit of Andhra Pradesh Central Power Distribution Company Limited (APCPDCL), Mehboob Nagar, circle for another year.

Assam chapter

The Assam Chapter (President Shri C.H. Kharshiing, A.G. (Audit) Assam) has been functioning since January 2006. The total enrolled membership is 39. The Chapter has completed Internal Audit in respect of Spices Board units in North Eastern States during the year.

The organization of interactive sessions with the Stake holders like media persons and others to highlight the accountability of IA&AD in discharging its functions and scope of extending technical support in the field of financial activities of the various departments of Government in the region is under process. Efforts are being initiated to organize a seminar on the topical subject at the earliest.

Gujarat chapter

The Gujarat Chapter has 55 members on its roll. Shri D.P. Yadav, Pr. Director of Audit (Central) Ahmedabad is the President of the chapter.

The Chapter completed the Internal Audit of the following during 2013-14:-

- (i) Offices under the control of Commissioner of Geology and Mining, Gujarat State for the year 2012-13.
- (ii) Gujarat Electricity Regulatory Commission for the year 2012-13 and
- (iii) Regional and other field offices located in Gujarat of Spices Board for the year 2012-13.

Jammu & Kashmir chapter

The Jammu & Kashmir Chapter of the Institute (President Dr. S.C. Pandey, Pr. Accountant General (Audit) Srinagar) has a membership of 17.

The chapter continued with the project of awareness on accrual basis in 11 districts and held camps to acquaint DDOs with the basic concept of accrual accounting. They conducted four Pilot Studies to shift over to accrual accounting. The chapter is making concerted efforts to utilize expertise of the members by outsourcing their services to various Departments of J&K Govt. Election to the Regional Council of the chapter was held in 2014.

Kerala chapter

The chapter has a membership of 74. Shri Jamesh K. Joseph, IAAS (Retd.) is the President of the chapter.

The election to the Regional Council of IPAI Kerala Chapter was conducted in December 2013. In the first meeting of the council held on 8th February 2014, the following office bearers for the period 2014-16 were elected from among the nine members (including two nominated members) President Shri. James K Joseph, Former Accountant General. Vice President Shri. K.N.Narayana Swami, DAG (Retd.) and Treasurer Shri. M.R. Chandrasekharan Nair, Welfare Officer (Retd.).

The following assignments were completed during 2013-14

- i. Internal audit of Spices Board office, Cochin and its outstation units across the country relating to the year 2012-13. Head office of Spices Board and audit of units located outside Kerala was entrusted to the respective Chapters of IPAI.
- ii. Recruitment Regulations 2012 of the Spices Board
- iii. Internal audit of Head office and Warehouses of Kerala Medical Services Corporation Limited, Thiruvananthapuram (including physical verification) relating to the period 2010-11 and 2011-12.
- iv. Finalized proforma accounts of the Text Book Branch of General Education Department for the years 2008-09, 2009-10 and 2011-12.
- v. Prepared proforma accounts of Kerala State Insurance Department for the year 2011-12

The Internal audit of Kerala State Civil supplies Corporation Ltd for 2012-13 is in progress.

Assignments in the pipe line

- i. Stock Audit of KMSCL warehouse as on 31st March 2014.
- ii. Internal audit of Coir Board, Kochi, Pilot study of one showroom was conducted and our proposal has been sent to the Coir Board. Work order for the assignment is awaited.
- iii. Internal audit of District Text Book depots under the Education Dept- Pilot study of one Depot at Thiruvananthapuram has already been conducted. Orders of the Department for the audit of the other Depots are awaited.

The services of two members of the Chapter were lent to Spices Board, Ernakulam temporarily for internal audit *etc.*

Karnataka chapter

The chapter has a membership of 123 Ms. Anita Pattanayak, Pr. Accountant General (Economic & Revenue Sector Audit) Karnataka is the President of the chapter.

• The Chapter provided

- i. Consultancy services to Karnataka Neeravari Nigam Limited, a State Government Undertaking for their Internal Audit Wing for the whole year.
- ii. Professional support of 4 Consultants to Coffee Board to augment their Internal Audit, Additional requirement of Consultants sought for by the Coffee Board is also underway.
- iii. 4 consultants for deploying in the Internal Audit of a few local units of Central Spices Board in support venture with Kerala Chapter.
- iv. 4 Teams in conducting of Review of Karnataka State National Rural Health Mission (NRHM), a project assigned by IPAI Headquarters.
- v. A consultant (DAG level rank) to Bangalore Water Supply and Sewerage Board to head the Pay Revision Committee set up by them for three months.

• Future Planning

- i. The skill-building training of officers/staff of State Government/Central Government Offices/PSUs in their relative areas of work based on their response is under various stages of correspondence with the interested offices involved.
- ii. The tie-up venture with local International consultants firms for shortlisting resource persons for seminar, workshop, training etc. is being set up for future exploration.

Madhya Pradesh chapter

The Madhya Pradesh Chapter (President Shri D.K. Sekar, Accountant General, (Eco. & Revenue Sector Audit) established in October 2001 has a total membership of 155.

During the year 2013-14 the Chapter completed the following assignments successfully:

- Internal Audit and Pre- audit for the financial year 2013-14 of Lakshmibai National University of Physical Education, Gwalior.
- Half Yearly Internal Audit of 74 Project Implementing Units and Head Quarters of Madhya Pradesh Rural Road Development Authority for the 2nd half of 2012-13 and 1st half of 2013-14.
- Preparation of Tender Documents for Coal Block Morga assigned by the M.P. State Mining Corporation.
- Checking of Pay Fixation cases under the Time Scale and VI Pay Commission of the officers and staff of the following organizations:

➤ M.P. Hastshilp & Hath kargah Vikas Nigam -	60 cases
➤ M.P. Agro Industries Development Corporation -	50 cases
➤ M.P. Laghu Udyog Nigam -	180 cases
➤ Audyogik Kendra Vikas Nigam -	36 cases.
- Pilot Study on "Accrual Based Double Entry Accounting System of PWD Bridge Construction Division Raipur" assigned by the Government of Chhattisgarh.
- Preparation of Third Part (Accounts) of the Accounts Manual of M.P. Hastshilp and Hath Kargha Vikas Nigam.
- Hindi Translation of Separate Audit Reports and Account of 2008-09 and 2009-10 of M.P. Housing Board.

Following assignments are in progress

- Preparation of "Financial Management and Procurement Manual for Integrated Child Development Services" assigned by Government of M.P. through M.P. TAST (Agreement in US \$ 17672/-)
- Reconciliation of Debtors, Creditors and Advances of M.P. Laghu Udyog Nigam.

Maharashtra chapter

The Chapter has 59 members on its roll. The chapter (President Ms. Mala Sinha, Pr. Accountant General (Audit), Maharashtra) completed the following assignments:

- a) Internal audit of Central Institute of Fisheries Training Mumbai; and
- b) Review of Directorate of National Rural Health Mission Maharashtra for the year 2011-12 and 2012-13 including two District of Nashik and Gadchiroli as project assigned by IPAI Headquarters.

North West Chapter

The Chapter, (President, Shri Onkar Nath, Pr. Accountant General (Audit) Haryana Chandigarh) has a total membership of 230.

(a) Excise and Taxation Department, Government of Punjab (ETC)

Two teams, each consisting of one group A and two group of B (Retd.) officers were provided to the Department for scrutinizing the returns under Punjab Value Added Act, 1905 (VAT Act) 2005. The scrutiny of returns revealed under assessment of tax amounting to Rs. 38 crore.

(b) Forest Department, Government of Punjab

One group A and twelve groups of B (Retd.) officers were provided to the Department for Maintenance of Accounts of Punjab Compensatory Afforestation Management and Planning Authority (PUNCAMPA) besides preparation of budget, reconciliation with banks etc. In their scrutiny, recovery of Rs. 25 lakh representing interest on bank deposits pointed by the consultants was made by the department.

The Chapter provided services of consultants to:-

- i. Post Graduate Institute of Medical Science Education and Research (PGIMER)
- ii. Forest Department Government of Haryana
- iii. National Rural Health Mission (NRHM), Government of Haryana
- iv. Food and Supplies Department, Government of Punjab
- v. Municipal Corporation, Chandigarh
- vi. Indian Institute of Technology Ropar
- vii. National Institute of Electronics and Information Technology, Government of India (NIELIT)
- viii. Punjab State Transmission Corporation Limited (PSTC)
- ix. Punjab University Institute of Engineering Technology & Institute of Chemical Engineering Technology and
- x. Union Territory of Chandigarh Administration

Rajasthan chapter

The chapter has a membership of 128 Shri S.K. Bahri, Pr. Accountant General (G&SSA Audit) Rajasthan is the President of the chapter. The Chapter has undertaken and completed the following assignments during 2012-13:-

- **Internal Audit of**
 - i) Rajasthan Forestry & Bio-diversity Conservation Society for the year 2012-13.
 - ii) 12 units of Executive Engineers (Medical & Health) of National Rural Health Mission for the year 2012-13.
 - iii) Commercial Accounts of 17 units of Jaipur Discom and 14 units of Ajmer Discom for the period 1st April 2013 to 30th September 2013.
 - iv) 14 units of Rajasthan State Pollution Control Board
 - v) 19 Units of Rajasthan Rural Livelihood Project for the year 2012-13 – A World Bank Project.
 - vi) National Institute of Agricultural Marketing for the year 2012-13.
 - vii) Rajasthan Urban Infrastructure Development Corporation for the period 1st April 2013 to 30th June 2013.
 - viii) Billing of temporary connections of 3 sub-divisions of Jaipur Discom.
- **The chapter also translated the following from English to Hindi**
 - i) Vetting of Inspection (Civil) Manual of the Principal Accountant General (General and Social Sector Audit), Rajasthan, Jaipur
 - ii) PRI rules
 - iii) Course material of Adult Education Samiti

Additionally, the services of 15 consultants were provided to various agencies/organizations in Jaipur and Ajmer.

West Bangal chapter

The chapter has 101 members on its roll. The chapter (President, Ms Madhumita Basu, Pr. AG (General & Social Sector Audit), West Bengal, Kolkata) took up and completed the following assignments during 2013-14:-

- a) Internal inspections of 3 ICAR units in West Bengal
- b) Internal audit of Spice Board in West Bengal, Tripura and Sikkim on behalf of Kerala Chapter
- c) Prepared study report of NRHM in West Bengal, a project assigned by IPAI Headquarters

THE INEVITABLE CERTIFICATE



*By: M. M. Mathur, IAAS (retd)
(Former Member, Central Administrative Tribunal)*

I do not know if there is any entry in the Guinness of Book of World Records for the largest number of certificates required to be produced by an individual for carrying on his day to day activities. But I am sure the dubious honour of holding such a record would go to India that is Bharat.

We seem to be living in a system in which a lie which bears somebody's certificate becomes the truth. And truth is not believed unless it is certified by some “responsible authority”! First of all, you will need a certificate to prove that you were actually born of your parents on a particular date and at a particular place. Your parents may also need a certificate to prove that they were actually married. And when you die, someone will have to certify that you are in fact dead. Even if the whole world may mourn your death and pray for the peace of your departed soul, your progeny cannot claim your material leftovers unless they are able to produce a certificate from a “competent authority” that you are truly dead and gone forever. And after the competent authority has issued such a death certificate, that is final, even if you happen to be alive!

But there will be occasions in your life when you may need a certificate even to prove that you are actually alive. For instance, if you are a government pensioner, you need to produce a “life certificate” once or twice a year to prove that you are alive. It is not enough if you personally present yourself to receive the pension. You are not expected to be alive unless someone else certifies to that effect in writing. And it is not good enough if your father, son or wife, or even a neighbor testifies to your being alive. Such a certificate has to be given by some “responsible” person, like your bank manager or a gazetted government officer, or even an elected legislator.

In this context, there is an interesting old story of a pensioner who was not paid his pension for a particular month because his bill was not accompanied by the required life certificate, although his pension for the previous and subsequent months had been paid. The pensioner presented himself personally and argued that since he was alive during the previous and the subsequent months, how he could be dead for one month in between! He was, however, sternly told that Rules were Rules and since his existence was not free from doubt he would now have to produce a certificate to prove that he was in fact who he claimed to be. I am not sure if this incident is entirely true, but it does show how such rules can be stretched to the limits of

absurdity.

Another vital certificate that is very much in demand is the medical certificate. It is simplest way of earning your wages without doing any work. If you need a holiday and your boss is not willing to give you leave, all you need is a medical certificate. It does not matter if your boss sees you hale and hearty picnicking in the garden or shopping around with your wife. In such circumstances, seeing does not believe. As long as the certificate says you are sick, you are presumed to be sick, at least for all official purposes. After all, who can question the certificate given by a “responsible” government doctor? But mind you, once you have been certified as sick. You can't just get up one morning and declare that you are hale and hearty. Once again you will need a fitness certificate from the same doctor to confirm that you have in fact been completely cured of whatever horrible disease you had been suffering from. Without such a fitness certificate, you cannot be taken back on duty.

However, all these certificates relate to certain specific events, like birth, death and sickness etc and may perhaps be necessary to meet official or legal requirements. But a certificate which directly hits one's ego and self-respect is the so called Character certificate. You cannot be considered for any job or even for admission to an educational institute unless someone certifies that you “bear a good moral character”. And that someone has to be a “responsible person” like a gazetted officer, MP or M.L.A etc. And if you do not happen to know any such exalted person, then you are presumably treated as a characterless rogue unfit for any job under the government.

Long time ago, when I was a student of literature in college, I dreamt of becoming a writer. After successfully testing my talents with the college magazine, I took courage to send my first story to a not-so-esteemed journal. I was thrilled when, after a long wait, I received a printed memo of acceptance but asking me to sign on a certificate to the effect that it was my original and unpublished work. My youthful ego felt so hurt and humiliated by this aspersion on my integrity that I never sent back the certificate, with the result that my first story, which I still consider to be a masterpiece, never saw the printer's ink.

And that is how instead of becoming a writer, I became a bureaucrat and have spent my whole career certifying other peoples' moral character. But today, if the editor insists, I am willing to certify that this piece is my own original writing. Because now I realize that without a certificate, one cannot even become a writer!

Names and addresses of Chapter Presidents

S. No.	Name of Chapter	Name of President of Chapter	Contact No.
1.	Andhra Pradesh	Shri A. Krishna Rao, IA & AS (Retd.)	040-23232441 09848556536
2.	Assam	Shri C.H. Kharshiing, AG (Audit), Assam, Guwahati	0361-2301959
3.	Bihar	Shri P.K. Singh, AG(Audit), Bihar, Patna	0612-2221226 0612-6451254
4.	Gujarat	Shri D.P. Yadav, Pr. Director of Audit(Central), Ahmedabad	079-2658081 26560822
5.	Himachal Pradesh	Shri Satish Loomba, Pr. AG (Audit), HP, Shimla	0177-2652428
6.	Jammu & Kashmir	Shri K.B. Jamal, Pr. Accountant General (Audit), J&K Srinagar	0194-2452002 & 0194-2580410
7.	Jharkhand	Ms Mridula Sapru, Pr. AG (Audit), Jharkhand, Ranchi	0651-2412432 & 09470596198
8.	Karnataka	Ms. Anita Pattanayak, Pr. AG (Economic & Revenue Sector Audit), Karnataka, Bangalore	080-22289101 & 09886080313
9.	Kerala	Shri James K Joseph, IA&AS (Retd.)	0471-2360673 & 09447059999
10.	Madhya Pradesh	Shri D.K. Sekar, AG (Economic & Revenue Sector Audit), Bhopal	0755-2553676 & 09425009205
11.	Maharashtra	Ms Mala Sinha, Pr. AG (General & Social Sector Audit), Maharashtra, Mumbai	022-22088900 & 09869083855
12.	North- West, Chandigarh	Shri Onkar Nath, Pr.AG (Audit), Haryana, Chandigarh	0172-2660704 & 09530500142
13.	Odisha	Shri Amar Patnaik, AG (General & Social Sector Audit), Odisha, Bhubaneswar	0674-2390122 & 09437026366
14.	Rajasthan	Ms S. Talpatra, Pr. AG (General & Social Sector Audit), Rajasthan, Jaipur	0141-2385398 & 09166225222
15.	Tamil Nadu	Shri K.R. Baliga, IA&AS (Retd.)	044-24355025 & 09176092558
16.	UP-I, Allahabad	Shri Mukesh P. Singh, Pr. AG (Audit), UP, Allahabad	0532-2423197 & 08853447777
17.	UP-II Lucknow	Ms Smita S. Chaudhri, AG (Economic & Revenue Sector Audit), Lucknow	0522-2324410 & 09415029900
18.	West Bengal	Ms Madhumita Basu, Pr. AG (General & Social Sector Audit), West Bengal, Kolkata	033-22133176