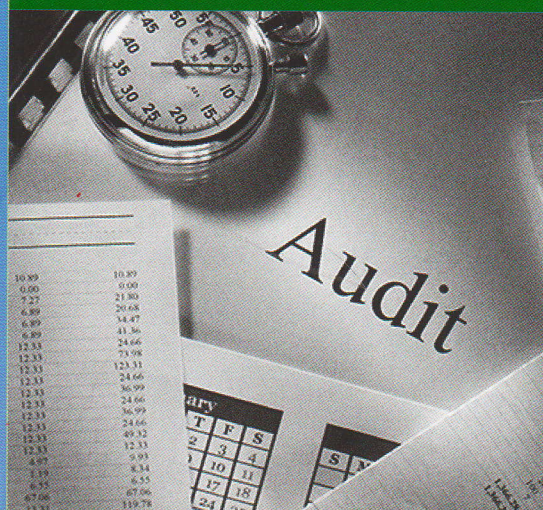




# NEWS LETTER

JULY 2015



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**INSTITUTE OF  
PUBLIC AUDITORS OF INDIA**



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## THE CENTRAL OFFICE

The Headquarters office of the Institute located in New Delhi provides back office support to the Central Council and guides its Regional Chapters in their major functioning. The Secretariat helps the President, Central Council and Executive Committee to implement the policies of the Institute and liaisoning with the Patron and the stakeholders. During the year, the office of the President of the Institute was held by Shri J.N. Gupta.

## ANNUAL GENERAL MEETING

The 17<sup>th</sup> Annual General Meeting of the IPAI members was held on 11<sup>th</sup> November 2014 at New Delhi. The Patron of IPAI, Shri Shashi Kant Sharma, the C&AG of India graced the occasion by his presence and addressed the inaugural session.



CAG of India, Shashi Kant Sharma being welcomed with a bouquet at the AGM

### • President's Address

President, while welcoming the Patron, the C&AG of India, Dy. C&AGs, Senior Officers of IA&AD and members of the Institute, apprised the AGM members of the major activities of IPAI during 2013-14 and presented the annual accounts for the year.

During 2013-14, total value of earnings from consultancies and other services was Rs.5.43 crores as compared to Rs.4.51 crores during 2012-13.

The Institute has creditably conducted consultancy assignments which included: (i) Financial Review of NRHM in 8 States across the Country, (ii) internal audit of 19 units of Indian Council of Agricultural Research(ICAR) (iii) Pilot study on migration of Govt. accounts on Accrual basis of accounting in Transport and Public Works Departments of Punjab Government, (iii) Assessment of Audit risks in Internal Control Systems in PrasarBharati, and (iv) internal audit of Indian Institute of Public Administration, New Delhi. Odisha chapter after completing the audit of 3355 Gram Panchayats in the State, has been able to get the audit of about 4000 gram panchayats for 2013-14. Our Regional Chapters had also been quite active during the year in undertaking consultancy assignments, especially in the field of internal auditing, preparation of Accounts Manuals, compilation of accounts, etc.

The President stressed that training was a core-area of activity for the Institute and in line with this policy; it had stepped up efforts at reinforcing in this area. A proposal had been submitted to the Director General (Training) of the office of C&AG of India for development of structured Training Modules on Audit of Autonomus Bodies, Fiscal Management and Budgetary Control, Public Debt, Development of question bank for preparatory training for the SAS Examinees, etc. The matter was under examination in C&AG office. The Regional Chapters were also encouraged to hold seminars/discussions and for this they are being provided required financial assistance. The J&K and Kerala chapters organized well attended seminars in October 2013 on 'Good Governance –Public Finances and public accountability' and "financial Management in Panchayati Raj Institutions" respectively.



At Hqrs. series of Lecture-cum-discussions were organized on topical issues on Public audit and accountability such as “Relations between SAI, India and Government of India” and “Significance of the Judgment of the Supreme Court on the Audit of Private Telecom Service Providers by the C&AG of India”. These discussions generated several useful suggestions.

IPAI commissioned study to review an important aspect of budget presentation by the Central Government. For this purpose, an eminent research scholar was requested to review progress in meeting the promises made in budget speeches of the Finance Minister in the budgets for the years 2004-05, 2005-06 and 2006-07, where implementation was presented with succeeding year's budget. Based on research work, a monogram was developed for quick dissemination of results of the study to the stake holders. As a sequence to this, LBSNAA, Mussorie has approached IPAI for development of Audit model for IAS Probationers.

Capacity building/oversight for PRI institutions is one of the stated objectives of the IPAI. This had been actively pursued by the present council as a strategic step for reviving the Chapters. The Institute is now having consultation with the chapter presidents and state AG offices to explore the possibility of engaging the Institute in training of PRI functionaries and audit of the PRI units (in line with the Odisha experience) in view of the piling arrears in audit of PRIs.

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 17<sup>th</sup> issue of the Journal was published in July 2014.

To give an update of the activities of the Institute and matters of general information for the benefit of its members, Institute had also published the latest Newsletter in July 2014. The newsletter can be accessed at the website of the Institute.

## • Address of the Patron, the CAG of India

In his address, Patron stated that he was happy to be present on the 17<sup>th</sup> AGM of IPAI and noted that IPAI has during these years, made steady progress in consolidating its base and moved towards achieving the objectives laid for itself and achieving the viable financial position.

He mentioned that consultancy assignments carried out by Institute generally aimed at enhancing the scope of public accountability and better financial management. In this context, assignments such as the Financial Review of National Rural Health Mission in 19 States and study on Assessment of audit Risks in Internal Control Systems in PrasarBharati are worth mentioning and such assignments have contributed to better organizational efficiency and promote systems management in the respective organizations. He also noted that Institute was continuing to get audit of number of Panchayats in Odisha State and he advised that other chapters should also move in this direction. The Institute has a vast inventory of professional talent and it was performing a great service by deploying these expertise in diverse areas.

He averred that Institute has organized number of seminars/Workshops on subjects of topical interest particularly “Good Governance – Public Finances and Public Accountability” organized by J&K Chapter in Srinagar. He was sure that more such programmes will be organized by other chapters in future. As regards audit of private entities utilizing Government revenues, he urged that IPAI should move in this direction and noted that Institute has been already moving in this direction and held discussions on Mandate of C&AG of India in view of the recent Supreme Court judgment.



A section of Veterans at the AGM



The most visible and representative symbols for an Institute's technical expertise were its Journals and publications. He urged not only the members of the Institute but all others who had an interest in public accountability and auditing to contribute articles to the journal. Finally, he wished all success to the Institute in its endeavor in the coming years.

• **Vote of thanks**

Shri Balvinder Singh, Treasurer thanked the C&AG, Dy. C&AGs, Senior Officers of IA&AD and Members of IPAI for sparing their valuable time for attending the Annual General Meeting. He expressed on his own behalf and on behalf of the Institute, sincere gratitude to the C&AG of India for his valuable suggestions and advices. He assured that the Central Council of the Institute would do their best to fulfill the commitments, especially in the areas of research and development and training. He also expressed his sincere thanks to 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 further thanked all the members who attended the meeting and their active support to the Institute.

**AGENDA ITEMS**

The following agenda items were taken up for discussion by the President and AGM approved the proposals contained there-in after due consideration and deliberations:

1. *Confirmation of the minutes of the last AGM*
2. *Annual Report of the IPAI for the year 2013-14*
3. *Approval of Audited Annual Accounts of IPAI for the Financial Year 2013-14*
4. *Appointment of Auditors for the year 2014-15*
5. *Budget Estimates of IPAI(Hqrs.) for the year 2014-15*

**ELECTION OF THE CENTRAL COUNCIL**

The election to the Central Council of the Institute was held in March 2015. Shri C. Gopinathan, Director General of Audit, Central Receipt, New Delhi acted as Returning Officer. The following members were declared elected to the Central Council for the term 2015-18:-

- |                             |                         |                         |
|-----------------------------|-------------------------|-------------------------|
| 1. Shri Anupam Kulshreshtha | 2. Shri Ajit Patnaik    | 3. Shri Balvinder Singh |
| 4. Shri R. N. Ghosh         | 5. Shri James K. Joseph | 6. Ms. Nandini Y. Kapdi |
| 7. Shri N. M. Yadav         |                         |                         |

The newly constituted Central Council in its meeting held on 1<sup>st</sup> April 2015 elected the following members as office bearers from amongst the elected representatives:-

Shri Anupam Kulshreshtha	President
Shri Ajit Patnaik	Vice-President
Shri R. N. Ghosh	Treasurer

The Presidents of the following regional chapters were nominated to the Central Council on rotational basis:-

Shri A. Krishna Rao	President, Andhra Pradesh Chapter
Shri K.R. Baliga	President, Tamil Nadu Chapter
Shri Mukesh P. Singh	Principal Accountant General, Uttar Pradesh & President, U.P. Chapter
Ms. Madhumita Basu	Principal Accountant General, West Bengal and President West Bengal Chapter

Shri S.C. Pandey, Director General, and Shri Nilotpal Goswami, Principal Director, Office of the Comptroller & Auditor General of India were nominated by the C&AG of India as his representative on the Central Council.



The Central Council constituted five Standing Committees with the following :

**Executive Committee**

Shri Anupam Kulshreshtha	President
Shri Ajit Patnaik	Vice-President
Shri Balvinder Singh	Member

**Disciplinary Committee**

Shri Anupam Kulshreshtha	President
Shri Ajit Patnaik	Vice-President
Shri S. C. Pandey	Member
Shri A. Krishna Rao	Member
Shri Mukesh P. Singh	Member

**Investment Committee**

Shri Anupam Kulshreshtha	President
Shri R.N. Ghosh	Treasurer
Shri Balvinder Singh	Member

**Technical and Research Committee**

Shri Anupam Kulshreshtha	President
Ms. Nandini Y. Kapdi	Member
Shri R.N. Ghosh	Member
Shri N.M. Yadav	Member

**Editorial Board for Publishing Journal**

Shri Anupam Kulshreshtha	Editor-in-chief
Shri Ajit Patnaik	Editor
Ms. Nandini Y. Kapdi	Editor
Shri P.N. Koul	Editor

**CONSULTANCY ASSIGNMENTS**

**Projects Completed**

Some of the important assignments completed by IPAI Hqrs. since the issue of the last Newsletter in July 2014 are:-

- (i) Review of Implementation of National Rural Health Mission (NRHM) for 2011-12 and 2012-13 taken up in 11 states viz Andhra Pradesh, Assam, Arunachal Pradesh, Bihar, Chhattisgarh, Jharkhand, Nagaland, Odisha, Tripura, Uttarakhand and Uttar Pradesh. A Power Point Presentation on the major findings was made before the Ministry of Health & Family Welfare on 5<sup>th</sup> November 2014.
- (ii) Assessment of Audit Risk and preparation of Risk Based Internal Audit Plan for PrasarBharti.
- (iii) Pilot Study on migration of Govt. accounts on accrual basis in PWD & Transport departments of Government of Punjab.
- (iv) Internal audit of 31 units of Indian Council of Agricultural Research (ICAR) for the year 2013-14 located in Andhra Pradesh, Bihar, Chhattisgarh, Haryana, Kerala, Karnataka, Madhya Pradesh, Maharashtra, Odisha, Punjab, Rajasthan and Uttar Pradesh.
- (v) Checking of Net worth of applicants for empanelment of Producers of various Audio visual related jobs with DAVP.



Audit of disbursements made to beneficiaries for empowerment of persons with disabilities for 2011-12 to 2013-14 – Ministry of Social Justice & empowerment is in progress.

### **PREPARATION OF STATE SPECIFIC ACCOUNTS, AUDIT AND BUDGET MANUALS FOR PRIs**

In pursuance to the recommendations of Fourteenth Finance Commission to continue technical guidance and support arrangements by the C&AG in facilitating local bodies to compile their accounts and have them audited in time; the Ministry of Panchayati Raj has initiated action plan which included preparation of State specific guidelines for Accounting and Audit and invited President IPAI for discussions. President, IPAI had two rounds of discussions with the Secretary Ministry of Panchayati Raj in March and April 2015. As a result we have submitted our cost estimate for preparation of State - specific guidelines/manuals for finalization of Accounts of PRIs and their audit to the Ministry.

### **COLLABORATION WITH C&AG FOR CAPACITY BUILDING**

C&AG office has asked us to collaborate in capacity building in following areas:-

1. Preparation of question banks of about 100 questions for each paper for training of SOGE examinees.
2. Preparation of case studies for use in the IA&AS officers training.
3. Preparation of STMs on emerging identified topics

Estimates for above have been submitted to C&AG on 1<sup>st</sup> June 2015 to take this forward.

### **MARKETING BY IPAI**

Soon after taking over charge the President IPAI has in April 2015 written to Ministries of Govt. of India, State Government and other Organizations etc. offering the services of IPAI for assignments relating to our areas of work, if an opportunity arises in their respective organization. To prosper and move forward towards providing assistance to the process of Good Governance in the country IPAI is also thinking of opening a group in Face Book through which its members can communicate. Action has also been initiated to look for assignments to sustain the IPAI. Central office and chapters have started looking for tenders floated by Ministries/Departments of Government of India, State Govts., International Organizations, etc. relating to our areas of work and share the information with IPAI Hqrs. and other chapters for timely follow up action.

### **HONOURING OF TWO DISTINGUISHED RETIRED IAAS OFFICERS**



Yuvraj Krishan being honored by S. Krishnan in the presence of Ramaswamy R. Iyer and J.N. Gupta

Forum of IAAS retired officers in association with IPAI honored Shri Yuvraj Krishan former Dy. C&AG on 21<sup>st</sup> November 2014 in the conference hall of DGACR. Shri Krishan who was running his 93<sup>rd</sup> year at that time was doyen



of the Audit Department and a person of extraordinary intellectual caliber who wrote books on diverse subjects such as Karma Philosophy, Ganesh, Partition of India and Public Audit. Shri Yuvraj Krishan left for his heavenly abode on 10<sup>th</sup> March 2015.

Shri G.B. Singh former Addl. Dy. C&AG who was running his 91<sup>st</sup> year is another doyen of the Audit Department. He had also made significant contribution to its functioning. Since Shri Singh was not able to attend the function held in November 2014 due to his ill health he was honoured in the Community Center in his colony at Gurgaon on 20<sup>th</sup> December 2014.

#### **TALK BY FORMER C & AG, SHRI VINOD RAI**



Former CAG Vinod Rai giving talk  
sitting on Dias (L to R) B.P. Mathur, S. Krishnan, Vinod Rai and J.N. Gupta

IPAI in association with Forum of Retired IAAS officers organized a talk on Shri Vinod Rai's book "Not Just an Accountant" in the conference hall of Pr. Director of Audit ESM on 5<sup>th</sup> February 2015. This was followed by an interactive 'Question and Answer' session. Thereafter the participants briefly discussed the topic 'Public Audit and Media Interface' which evoked some interesting issues. Participants were uniformly impressed with informal but incisive observations of Shri Vinod Rai.

#### **T. NARASHIMHAN MEMORIAL LECTURE**

As a part of annual lecture series conducted by Tamil Nadu chapter of IPAI, Shri V.S. Sampath, IAS (Retd.), former Chief Election Commissioner of India, delivered a speech at Chennai on 14<sup>th</sup> March 2015 on "Good Governance and Public Accountability". The lecture was a grand success with excellent attendance of 125 participants comprising IPAI members both serving and retired, Media representatives, staff of Asian College of Journalism, etc. In his address he mentioned that the Commissions' effort had always been to ensure that the political government stays within its limits in terms of new policy initiatives that may have the potential of influencing the electorates or provide any significant gains. It is this balance that gives all parties the confidence of free and fair election and makes Indian election truly the gold standard in Election Management worldwide.

#### **SEMINAR**

As a part of dissemination of information on various aspects in Public Auditing and Public Finance, Kerala chapter organized a Seminar on 'Financial Management in Government of Kerala' on 11<sup>th</sup> November 2014 at Trivandrum Press Club. Dr. Anuradha Balram IES, Member-Secretary and Chief Economic Adviser Kerala State Planning Board in her inaugural address pointed out that the state was famous for the 'Kerala Model' development in Social Sectors. But the cash crunch was affecting the investment in social development activities and it might adversely affect the image of the State as a model state in social development. Shri James K. Joseph President of IPAI Kerala Chapter presided over the function. In his address he stated that the financial position of the state government was in a pathetic condition and the state was in a debt trap. Dr. Biju Jacob, AG Kerala, in his key note address concentrated on the VAT administration of the



state government and focused on the quick measures to increase Tax revenues. Besides members of IPAI Kerala Chapter, officers of AG's office, members of Trivandrum Chapter of Cost Accountants and Members of Pensioners Association participated. The seminar received wide publicity in the media.

Recently we have emphasized the need to intensify efforts by the Chapters in organizing Seminars/Workshops focusing on Good Governance, Public Accountability and any other related topic such as "Serious Accounting Irregularities" reported in the reports of the C&AG. To execute this activity, the Hqrs. continue providing financial assistance to the Chapters up to Rs. 50,000/-. Additionally we propose to hold 2 seminars / workshops at Delhi.



Anuradha Balam IES delivering the inaugural address  
Sitting (L to R) Biju Jacob, A.G. Kerala and James K. Joseph President, IPAI Kerala, Chapter

## PUBLICATIONS

Eighteen issues of IPAI Journal have been published so far, the last one was published in March 2015. We propose to attempt our new issue on the theme of "Panchayati Raj". We request contribution from our readers for this issue. Thereafter, we propose one issue on the theme of "Goods and Services Tax" (GST).

## NEW INITIATIVES

In keeping with the vision of IPAI the following areas will be given priority attention during coming years:-

- *Undertaking research and training activities by promoting research on topics of contemporary interest in public finance.*
- *Renewed focus to IPAI Journal and make this a high quality, research – oriented publication.*
- *Renewed focus on undertaking consultancy assignments relating to matters of public finance, including accounting, public procurement, financial management, evaluation and monitoring of government programmes and taking up project for international bodies like World Bank, DFID, ADB, etc. relating to our areas of work.*
- *Evaluation studies of various socio-economic programmes of Ministries and Department of Government of India.*
- *Participate in social audit process of PRIs with NGOs and other civil society organizations.*
- *To invigorate and emphasize our role in training and capacity building in public accounting and auditing, especially in the areas of improving the financial accountability of Panchayati Raj institutions and Urban Local Bodies.*
- *Involve Regional chapters, NGOs and other Civil Society Organizations in seminars and workshop in public auditing, good governance, accountability, transparency and expenditure management.*
- *Tie-up with leading training institutes like NAAA, NIFM, LBSNAA, NIRD, Hyderabad to provide faculty and other academic / professional inputs for various topics in public finance and auditing.*

## SNEH LATA NARANG SCHOLARSHIP

Under the SnehlataNarang Scholarship scheme, instituted in 1999 out of a generous contribution of US \$ 15000 (equivalent to about Rs. 6.00 lakh at that time) by Shri Jagdish Narang, a former official of IA & AD, the IPAI awards scholarships 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 2014-15.

- Master Raj Prasanna R. S/o Shri N. Rajendran II, Sr. AO O/O the Pr. AG (G&SSA), Tamil Nadu and Puducherry for pursuing Master in Business Administration.
- Ms. PayyapillyPriyaJeejo, D/o Smt. Annie Jeejo, AAO, O/O the AG (E&RSA), Gujarat for pursuing Master in Computer Engineering.
- Ms. Priyanka Sunil Manke, D/O Smt Sarita Sunil manke, Sr. Accountant, O/O the AG (E&RSA), Gujarat for pursuing Master in Computer Engineering.

## MEMBERSHIP

Since the last newsletter (July 2014), 68 new members have been enrolled bringing the total membership of the Institute to 1903 as on 30<sup>th</sup> June 2015. We welcome the new members and look forward to their active participation in our activities.

## OBITUARY

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

	S/Shri.	Chapter
1.	John Dhanwar	Assam
2.	Tarini Mohan Roi	Assam
3.	R.P. Singh	Delhi
4.	Jagmohan Vats	Delhi
5.	V. Krishna Das	Gujarat
6.	G.K. Desai	Karnataka
7.	D. Venkateshwar	Karnataka
8.	G.R. Sood	North West
9.	Harbans Rai Wadhwa	North West
10.	Tarsem Lal Sharma	North West
11.	R.K. Bhatti	North West
12.	Sarat Chandra Sahoo	Odisha
13.	N.M. Jain	Rajasthan
14.	M.R. Poonia	Rajasthan
15.	Sri Abu Lais Shah	Uttar Pradesh
16.	Amalendu Mitra	West Bengal
17.	Arun Kumar Maitra	West Bengal

## NEWS FROM REGIONS

### Assam Chapter

Assam chapter of the IPAI having membership of 41 has been functioning since January, 2006. Shri C.H. Kharshiing, Accountant General (Audit), Assam has been holding the charge of the President of the Chapter since April 2013.

The chapter completed the following Assignments during the year 2014-15:-

- (i) Internal Audit of the Coir Board units located in Guwahati, Assam



- (ii) Study on implementation of National Rural Health Mission (NRHM) in the state of Assam.

### **Bihar Chapter**

The chapter (President Shri P.K. Singh, IAAS) has been functioning since 2<sup>nd</sup> June 2009 and have 90 members as on 31<sup>st</sup> March 2015.

The activities of the chapter included:-

- (i) Study on implementation of National Rural Health Mission in Bihar.
- (ii) Internal audit of ICAR units, Patna for the year 2011-12 & 2012-13 and.
- (iii) Checking of correctness of arrear pay statements of 214 Employees of BHALCO, (a unit of Minor Water Resources Department, Govt. of Bihar, Patna) for period from July, 1995 to December, 2001.

The following projects are in pipeline

- (i) Internal audit of college of Magadh University, Bodh Gaya.
- (ii) Providing services of 40 members / persons to the Finance Department, Govt. of Bihar for Internal audit of Panchayati Raj Institutions and Urban Local Bodies in Bihar.

### **Gujarat Chapter**

The Gujarat chapter has a membership of 56. The chapter (President Shri D.P. Yadav, IAAS) completed the following consultancy assignments during 2014-15:-

- (i) Verification of subsidy claims of GUVNL and its subsidiary companies for the years 2012-13 and 2013-14.
- (ii) Verification of admissibility of 15 percent amount receivable by the GMB as administrative Charges for the years 2009-10 to 2013-14.
- (iii) Internal audit of Gujarat Electricity Regulatory Commission for the year 2014-15.
- (iv) Internal audit of Coir Board, Kerala in respect of offices in Gujarat.
- (v) Study on implementation of National Rural Health Mission (NRHM), Gujarat.

Two assignments viz. (1) Internal audit of divisions / offices of Sardar Sarovar Narmada Nigam Limited and (2) Verification of admissibility of 15 percent amount receivable by the GMB as administrative charges for 2014-15 is in pipeline / under negotiation.

### **Jammu & Kashmir Chapter**

The Jammu & Kashmir Chapter of the Institute (President Shri K.B. Jamal, Pr. Accountant General (Audit), Srinagar) has a membership of 17.

A capacity building and awareness project on "Accounting Reform" for Drawing & Disbursing Officers of the State Government is being conducted by the chapter through an in-service resource person. Camps have been held in 11 districts and consent of the State Govt. is awaited for taking forward the capacity building efforts in the remaining districts. The role of the chapter in capacity building for conduct of social audit is also being explored with the State Government.

### **Karnataka Chapter**

The Karnataka chapter having a membership of 129 (President Ms. Anita pattanayak, IAAS) provided services of consultants to:-



- (i) Karnataka Neeravari Nigam Ltd, a State Government Undertaking for their Internal Audit wing.
- (ii) Coffee Board to augment their Internal Audit. Additional requirement of Consultants sought for by the Board is being pursued.
- (iii) ICAR local units for Internal Inspection.
- (iv) Bangalore Water Supply Board for their third party verification assignments.

The tie up ventures with local / International Consultants, British Council, Innobuzz and NCRCL consultants Ltd for short listing Resource persons for Seminars, Workshops, Trainings etc. are continuing for future exploration.

## Kerala Chapter

The Kerala chapter has a membership of 87. The chapter (President Shri James K Joseph) has completed the following assignments during 2014-15.

### • Internal Audit of:-

- (i) Show Rooms and Sales Depots, Regional Offices, Sub Regional Office, Research Institutes etc. of Coir Board for the period ranging from one to five years.
- (ii) Kerala State Civil Supplies Corporation Ltd, Ernakulam for the year 2012-13 and its Regional offices and selected Depots for 2013-14.

### • The State Government assigned the following activities of Additional Skill

Acquisition Programme (ASAP) under Higher Education Department, Kerala State

- (i) Internal audit of Accounts for 2012-13 and 2013-14 and the audit of accounts of Skill Development centres and other units under the control of ASAP.
- (ii) Study the financial and accounting processes in ASAP and suggest modifications
- (iii) Consultancy for Taxation
- The work relating to the finalization of Proforma accounts of Text Book Office, under Education Department, Kerala State relating to the year 2008-09, 2009-10 and 2010-11 was assigned to the Chapter by the Government of Kerala. The accounts up to 2009-10 have been finalized and the preparation of accounts for the year 2010-11 is in progress.
- The Chapter supervised the verification of Stock of drugs and hospital aids, as on 31<sup>st</sup> March 2014 of District Warehouses of the Kerala Medical Services Corporation Ltd, conducted by its staff.
- The service of one Member was lent to the Spices Board in 2013-14 and he is still continuing.

## Madhya Pradesh Chapter

The Madhya Pradesh chapter (President Shri Deepak Kapoor, IAAS) established in October 2001 has a membership of 171. Assignments completed by the chapter during 2014-15 included:-

- (i) Calculation of depreciation & net value of obsolete assets of 34 Krishi Upaj Mandis.
- (ii) Examination of proposals of Service Rules of MP Agro Industries Corporation.
- (iii) Internal Audit and Pre-audit for the financial year 2014-15 of Laxmibai National University of Physical Education, Gwalior.
- (iv) Half yearly Internal Audit of 82 Project Implementing Units and Head Quarters of Madhya Pradesh Rural



Road Development Authority for the 2<sup>nd</sup> half of 2013-14 and 1<sup>st</sup> half of 2014-15.

- (v) Preparation of Tender Documents for Coal Block Morga assigned by the M.P. State Mining Corporation.
- (vi) Checking of Pay Fixation cases under the Time Scale and VI Pay commission of the officers and staff of the following organizations:
  - MP Agro Industries Development Corporation 344 cases
  - Khadi Board 288 cases
  - MP Audhyogik Kendra Vikas Nigam 188 cases
  - MP Forest Development Corporation 29 cases
- (vii) Examination of E-Auction Tender Documents of MP State Mining Corporation Ltd.
- (viii) Evaluation of Technical Bids of Colour Sorting Plants of MP State Agricultural Marketing Board.
- (ix) Opinion on conditions of contract of Rock Phosphate Mining Agreement of MP State Mining Corporation Ltd.
- (x) Hindi Translation of Annual Report 2013-14 of MP State Mining Corporation Ltd.
- (xi) Preparation of Financial Management & Procurement Manual for “Integrated Child Development Services” assigned by Govt. of MP through MP TAST (Agreement in US \$ 17672/-).
- (xii) Reconciliation of Debtors, Creditors & Advances of MP Laghu Udyog Nigam.
- (xiii) Opinion on “Maheshwar Group Contractors of Sale of Sand” – MP State Mining Corporation Ltd.
- (xiv) Preparation of Policy for keeping the records safely & selection of records for destruction for MP State Mining Corporation Ltd.
- (xv) Vetting of Request for proposals (RFP) documents for MP Public Service Commission.
- (xvi) Preparation of Tender Documents for “Appointment of Consultants for Colour Sortex Plants” for MP Agriculture Marketing Board.
- (xvii) Preparation of Tender Documents for “Selection of Consultants for establishing Modern Rice Mills” for MP Agriculture Marketing Board.

### **Maharashtra Chapter**

The chapter has a membership of 60. During 2014-15 the chapter (President Ms. Mala Sinha, IAAS) conducted internal audit of:-

- (i) Central Institute of Fisheries Training at Mumbai
- (ii) ICAR units at Solapur and Pune and
- (iii) Show rooms and Sales Depot of Mumbai Coir Board.

### **North West Chapter**

The chapter (President Shri Jagbans Singh, Pr. Accountant General (Audit), Punjab, Chandigarh) has a total membership of 236.

During 2014-15 the chapter continued providing services of consultants to assist various organizations in the matters related to the accounting, auditing, budget and procurement etc.



	Number of consultants
1. Post Graduate Institute of Medical Science Education and Research (PGIMER)	17
2. Forest Department Govt. of Punjab	13
3. Forest Department Govt. of Haryana	3
4. Municipal Corporation Chandigarh	6
5. Indian Institute of Technology Ropar	3
6. National Institute of Electronics and Information Technology, Govt. of India (NIELIT)	1
7. Punjab University Institute of Engineering Technology & Institute of Chemical Engineering Technology	2
8. Union Territory of Chandigarh Administration	3
9. Punjab State Transmission Corporation Limited (PSTC)	3

The chapter have provided the services of three teams each consisting of One Sr. Audit Officer and One AAO (Retired) for Internal Audit of accounts of the various units of NRHM scattered in 21 districts of the State. These teams have also been providing assistance to the staff of the Department in the maintenance of books of accounts on double entry system.

## Odisha Chapter

The chapter has a membership of 96. The election to the Regional Council was held in April 2013. During 2014-15, the chapter (President Shri Amar Patnaik, IAAS) conducted the following assignments / activities:-

- (i) Audit of 2533 Gram Panchyats for 2008-09 and 2000 Gram Panchyats for 2011-12 and 2012-13.
- (ii) Electricity Duty Audit for the year 2003-04 to 2010-11 in the Distribution Companies on behalf of Govt. of Odisha.
- (iii) Audit of the accounts of NSS Bureau in Odisha state for the year 2011-12 to 2013-14.
- (iv) Study on implementation of National Rural Health Mission in Odisha.
- (v) Audit of the accounts of Coir Board in Odisha.
- (vi) Internal inspection of the accounts of Directorate of Water management (an ICAR Unit of Odisha).
- (vii) Provided services of two consultants for the internal audit of IIT and one consultant for the conservation of Energy audit work in the office of the Principal Chief Engineer (Electrical), Odisha Bhubaneswar.

## Rajasthan Chapter

The chapter has a membership of 135. Consequent on transfer of Shri S.K. Bahri (Pr. AGG & SS Audit) Ms. Divya Malhotra took over charge of President, IPAI, Rajasthan chapter on 14<sup>th</sup> April 2014.

The chapter completed the following assignments during 2014-15

### • Internal Audit of:-

- (i) 12 units of Executive Engineer (Medical & Health) of National Health Mission for 2013-14.
- (ii) 14 units of Rajasthan State Pollution Control Board for 2013-14.
- (iii) 19 units of Rajasthan Livelihood Project for 2013-14.



- (iv) Rajasthan Urban Infrastructure Finance Development Corporation for 2013-14.
- (v) Commercial Accounts of 5 units of Jodhpur Discom for 2013-14.
- (vi) Jai club, Jaipur for 2013-14.
- (vii) 14 units of Ajmer Discom for the period October 2013 to March 2014

- **Other assignments**

- (i) Performance review of National Rural Health Mission in Rajasthan; assigned by the Headquarters.
- (ii) Internal Inspection of one unit of ICAR located at Avikanagar (Rajasthan) assigned by the Headquarters.
- (iii) Internal audit of one unit of Kerala Coir Board located at Jaipur assigned by IPAI, Kerala Chapter, Thiruvananthapuram.
- (iv) Internal audit of one unit of Spices Board located at Jodhpur on behalf of IPAI, Kerala Chapter, Thiruvananthapuram
- (v) Translation of objectives of Adult Education Samiti.
- Services of 20 consultants were provided to various agencies in Rajasthan on monthly basis.

### **Tamil Nadu Chapter**

The chapter has a membership of 90. During 2014-15 the chapter (President Shri K.R. Baliga, IAAS(Retd.) conducted the following assignments:-

- **Internal Audit of :-**

- (i) The Auroville Foundation, where it established Resident Audit.
- (ii) Two ICAR units viz IICPT at Thanjavur and NRC for Banana Trichy.
- (iii) Three branches of Spices Board in Tamil Nadu on behalf of the Kerala Chapter.

### **Uttar Pradesh Chapter**

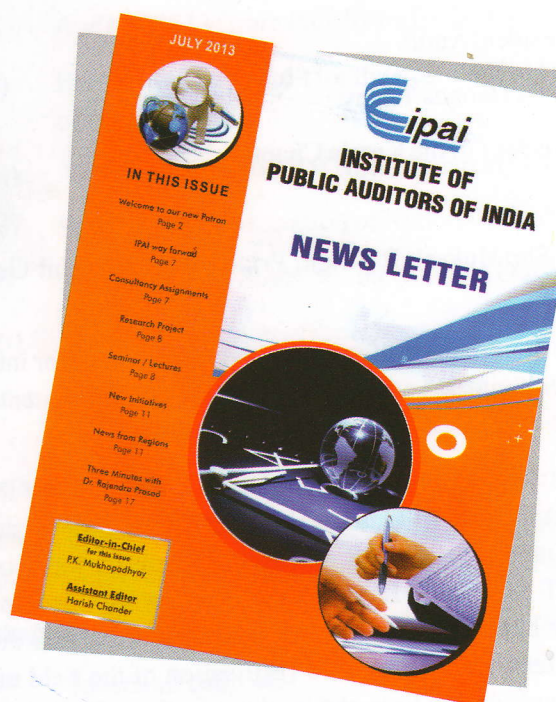
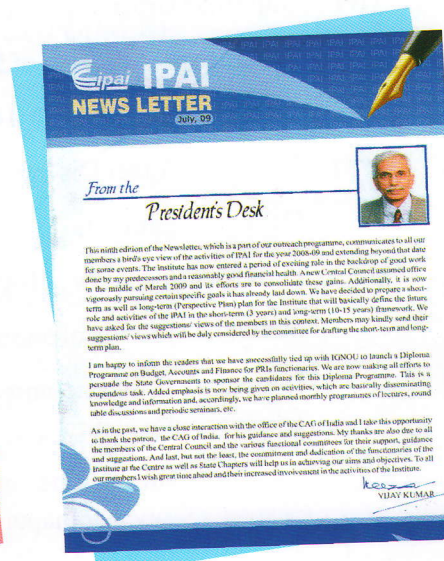
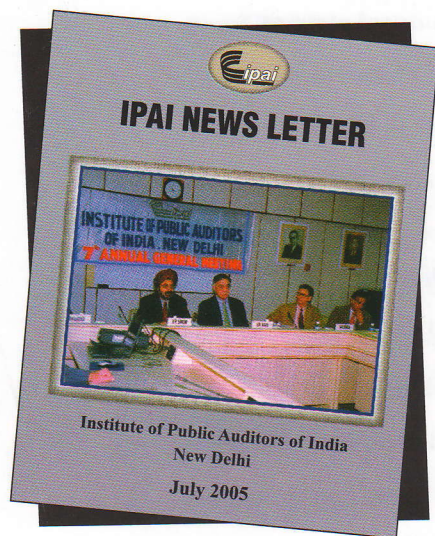
The chapter having 76 members, was established in 2003. Shri Mukesh P. Singh, Principal Accountant General (G&SSA) is its President.

The chapter is exploring with the State Government, the issue of utilization of expertise available with it for internal audit of the Panchayati Raj Institutions. A proposal for special internal audit of selected project implementation units of the National Health Mission is also under discussion with the State Project Implementation Unit.

The chapter organized a workshop on 'System of Procurement of Material and Services' during January 2015 for the U.P. Electronic Corporation Limited, Lucknow. The corporation desired to use services of the chapter for audit / vetting of the issues arising during their day to day operations. The chapter rendered opinion on three issues (including Appointment of Independent Engineers for the IT Park-SEZ, Lucknow) referred by the Corporation during the year. Further, the Corporation has also entrusted the internal audit of their commercial operations during 2014-15 to the chapter. In addition, the chapter conducted internal audit and store verification of the field units / show rooms of the Coir Board, Ernakulum located in Uttar Pradesh. Study on the implementation of the National Rural Health Mission in Uttar Pradesh for the year 2011-12 and 2012-13 was completed.



## The News letter as it looked in the previous years.



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