



NEWSLETTER

September 2021



**Institute of
Public Auditors of India**



NEWSLETTER

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**Institute of
Public Auditors of India**



From the President's Desk

I am happy to present you the twenty first edition of the Institute of Public Auditors of India (IPAI) Newsletter which present an overview of the activities of IPAI Hqrs. and all the chapters for the year 2020-21. During the year, even with COVID situation all over the country, the Institute conducted the audit of NGOs/Associations registered under Foreign Contribution (Regulate) Act 2010 awarded by the Ministry of Home Affairs (Foreigners Division). In addition, the IPAI was awarded the Internal Audit work for the year 2019-20 and 2020-21 by CBSE of its HO/RO/COEs. The assignments of Indian Council of Agriculture and Research (ICAR), Department for Promotion of Industry and Internal Trade (DPIIT) and Institute of Cost Accountants of India (ICAI) was completed.

IPAI also published a book in 'Government Audit and Governance' in November 2020 based on seminar conducted on this topic in August 2019.

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 grow from strength to strength. We hope that members will find this edition of the Newsletter informative and useful.

Members are requested to inform of any change to IPAI Hqrs. for updation. The Chapter administrations are also requested to keep Hqrs. informed by mail or post significant developments concerning the chapter and the members for sharing with other chapters.

AJIT PATNAIK

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 functioning. 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 was held by Ajit Patnaik, Dy. C&AG (Retd.) and Chairman (Retd.) Odisha Public Service Commission.

ANNUAL GENERAL MEETING

The AGM during 2020-21 could not be held due to COVID – 19 situations all over the country. Due to this, the period of present Central Council 2018-21 was also extended upto 31st December 2021.

FINANCIAL PERFORMANCE OF IPAI

Summarized financial performance of the Institute during the last 5 years is as under:-

| (Rupees in lakh) | | | | | |
|--|----------|---------|---------|---------|---------|
| Particulars | 2020-21* | 2019-20 | 2018-19 | 2017-18 | 2016-17 |
| Total income from the consultancy & others | 625.07 | 826.97 | 763.47 | 995.40 | 866.70 |
| Total Expenditure | 590.74 | 693.53 | 631.64 | 798.17 | 712.49 |
| Excess of income over Expenditure(Surplus) | 34.33 | 133.44 | 131.83 | 197.23 | 154.23 |
| Corpus Fund | 1480.71 | 1413.48 | 1298.12 | 1185.02 | 1028.62 |

*As certified by CA

MEMBERSHIP

At the end of March 2021, the Institute has a membership of 2573 against 2404 on March 2020 with addition of 169 members.

PROFESSIONAL ACTIVITIES OF THE INSTITUTE

1. Book on “Government Audit and Governance” was published in November 2020 after conducting Seminar on this topic in August 2019.
2. IPAI Journal Vol. XII No.1 July – September 2020 and Vol. XII No. 2 October – December 2020 has been published.

Regional Offices

There are eighteen 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 and Thiruvananthapuram. 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.

CONSULTANCY PROJECTS

A) CONSULTANCY ASSIGNMENTS

I PROJECT COMPLETED

The following consultancy assignments have been completed by IPAI during the year 2018-19 to 2020-2021:-

1. Internal Audit of North Eastern Region Power System Improvement Project (NERPSIP), a World Bank assisted Project under Power Grid Corporation of India (PGCIL) for 2017-18 to 2019-2020 was successfully completed.
2. Verification of subsidy claims of the Dept. of Promotion of Industry and Internal Trade in Himalyan states viz. Uttarakhand, Himachal Pradesh and Jammu & Kashmir and all the North Eastern States. The work for 2017-18 to 2020-21 has been completed. For 2021-22 the work is in progress.
3. Internal Audit work of 62 units of ICAR spread all over India allotted to IPAI for 2018-19 had been completed. For subsequent years. IPAI proposal at enhanced fees is pending with ICAR for a decision.
4. Internal Audit of Chapters and Regional Council of Institute of Cost Accountants of India has been completed for 2018-19 and 2019-20. For 2020-21 the work is likely to be allotted.
5. Internal Audit work of 5 ESIC hospitals located in Delhi/NCR, One turnkey Project and one Deposit work was completed.

II PROJECTS IN HAND

1. Work of Integration of Multiple Accounts of DDA including preparation of an Accounting Manual (Phase -I) which was awarded to IPAI has been completed and final recommendations submitted to DDA. The work of DDA for preparation of Internal Audit Manual and conducting Internal Audit (Phase II) is under consideration for award to IPAI.

2. IPAI has been allotted internal inspection of 200 NGOs/ Associations registered under FCRA 2010. Out of this 77 Reports have been issued to MHA so far. The work is in progress.
3. CBSE has allotted internal audit of its HO/ROs/COEs all over India to IPAI for the year 2019-20 and 2020-21. The work is in progress and will be completed shortly.
4. The work for 2021-22 for Verification of subsidy claims of the Dept. of Promotion of Industry and Internal Trade in Himalyan states viz. Uttarakhand, Himachal Pradesh and Jammu & Kashmir and all the North Eastern States has been awarded to IPAI by DPIIT.

B) OTHER ACTIVITIES

SNEHLATA NARANG SCHOLARSHIP

Under the Snehlata 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 2020-21. Each scholarship carries an award of Rs. 16000 to each ward.

1. Shri Nimish Nama S/O ms Devki Nandan Nama, AAO of the office of the PAG, Audit-I, Rajasthan Chapter.
2. Shri P.V. Chandra Sheker S/O Shri P.V. Narasimham, AAO of the office of the PAG (Audit), A.P. Hyderabad
3. Shri Adarsh Singh S/O Shri Anil Singh, JHT of the office of the AG (A&E)-II Maharashtra, Nagpur

Some of the activates could not be continued due to COVID 19 situation across the country during 2020-21 and onwards.

NEWS FROM REGIONS

ANDHRA PRADESH CHAPTER

Membership:- At the end of the year 2020-21 the membership of Andhra Pradesh Chapter was 181.

A. Assignments taken up in the year 2020-21:

I. SALARJUNG MUSEUM, HYDERABAD

Due to COVID 19 pandemic many consultants are not willing to take up any assignments. However, we could only compile the annual accounts for the year 1920-21 of Salarjung Museum in July 2020.

B. Assignments in pipe-line:

Telangana Minorities Residential Educational Institutions Society (TMREIS)

1. During 2019-20 we conducted the internal audit of the Head office of TMREIS for the years 2016-17 to 2018-19. Now they requested to do the internal audit for the years 2019-20 and 2020-21. However, due to starting of 2nd wave of Corona, this could not be finalized.
2. TMREIS is having 204 minority residential schools and 12 residential junior colleges under its control. The work was proposed to be taken up in 2020-21 but could not be done due to closure of all the institutes. This will be taken up after reopening of the institutes in consultation with TMREIS headquarters.
3. Mahatma Gandhi National Council for Rural Education, Hyderabad requested for internal audit up to 2019-20 and also asked to quote for compilation of accounts for 2020-21. We gave our quotation, but they said they are busy with financial year ending and asked to take up in the end of April 2021. However, due to starting of 2nd wave of Corona, this could not be finalized.

ODISHA CHAPTER

Odisha chapter was established in December 2008. The membership of this chapter as on 31.03.2021 was 147 Shri Bibhudutta Basantia, Principal Accountant General (Audit – II) is the President of the chapter.

The following assignments were undertaken by the chapter:-

- i. Audit of Gram Panchayats in Odisha:- During 2020-21, the chapter has successfully conducted audit of about 1915 Gram Panchayats and the Audit Reports were approved by the District Audit Officers of Local Fund Audit.
- ii. 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. The service has been continuing during the year 2020-21.
 - b) College of Engineering and Technology, Bhubaneswar :- Two consultants have been posted on regular basis for w.ef. 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.
- iii. (a) Audit of the Institute of Cost Accountants of India (ICAI), Odisha chapter, Bhubaneswar:- As per orders of Head Quarters, the services of one qualified consultants Retired (Sr. Audit Officer) was provided from 19.11.2020 to 25.11.2020 for conducting Internal Audit of Accounts of ICAR, Bhubaneswar Chapter for the period from 01.10.2019 to 31.03.2020. The work was completed and report submitted to Head Quarters in time by the team.

(b) Internal Audit of NGOs of Odisha State under FCRA Act 2010:-

Two qualified consultants (Retired Sr. Audit Officers) were engaged in audit of accounts of FCI Charitable Trust, Narayan Pur, Ganjam district and Padmashree Society Jatni, Nayagarh district during 11.02.2021 to 17.02.2021 and 27.01.2021 to 06.02.2021 respectively. The audit was completed and report sent to Headquarters.

iv (a) Financial position of the chapter:- The chapter has invested Rs. 182 Lakhs in shape of Fixed Deposits as on 31.03.2021.

(b) Landed Property :- This chapter owns a piece of land for construction of office building the value of which is Rs. 78.34 lakhs at cost.

GUJARAT CHAPTER

Membership:- At the end of the year 2020-21, the membership of Gujarat Chapter was 57.

Activities of the Chapter during the year 2020-21.

During the year 2020-21, Gujarat Chapter took up following assignments.

- (i) Internal audit of Gujarat Electricity Regulatory Commission for the year 2019-20.
- (ii) Verification of admissibility of 5% amount receivable by the GMB as administrative charges for the years 2018-19 and 2019-20..
- (iii) Verification of subsidy claims of GUVNL and its subsidiary companies for the year 2017-18.
- (iv) Internal audit of ICAR viz. Directorate of Medicinal & Aromatic Plants Research, Boriavi-387310, Anand, Gujarat for the year 2018-19 which was entrusted to IPAI, Gujarat Chapter by IPAI HQ. (Report finalised during 2020-21)

Other activities:

- (1) No other activity including Annual General Body meeting could be carried out during the year due to COVID-19 pandemic.

KARNATAKA CHAPTER

Membership:- At the end of the year 2020-21 the membership of Andhra Pradesh Chapter was 185.

I. Consultancy assignments and projects.

- 1. IPAI HQ also assigned the internal audit work of two ICAR Units in Bangalore during the year. The work was carried out by two former Group Offices with a team of two former Sr. Audit Officers. The work for a duration of 5-8 days commenced on 16-3-2020 was disrupted due to covid and could be completed in September 2020.
- 2. The work of preparing an Office & Accounts Manual for Karnataka Textbook Society was undertaken by a Team headed by a Group Officer and two Sr. Audit/Accounts Officers during

January-February 2021. The draft Manual has already been sent to the Society for remarks. The discussion and finalization were held up due to the re-emergence of covid.

3. Audit of NGOs under Section 20 and 23 of FCRA 2010 entrusted by MHA and assigned to this Chapter was undertaken in the months from January 2021 to March 2021. Three Teams were formed with Group A Officers as Team Leaders and 6 Audit inspections were completed during the period.

II. Other Activities

1. The Chapter arranged a Lecture on the “Role of Audit in Good Governance” on 27 February 2020 as part of its efforts to bring together its members as well as serving officers and for providing a platform for discussion and dialogue on matters of common interest. The Lecture cum presentation was delivered by Shri T Sethumadhavan, Former PAG and one of the founding members of IPAI. The event was presided over by Smt. E.P. Nivedita, PAG & President, IPAI, Bangalore and attended by PAG (A&E) and Group Officers. Shri KS Menon, Former ADAI also graced the occasion through his presence. About 50 members of the Chapter participated in the event. The presentation was followed by an Open House discussion and the members actively participated in the discussion.
2. A total number of 12 new members were added during the year bringing the total membership of the chapter to 157.
3. The Annual General Meeting for the year 2020 was held on 25 December 2020. As there were restriction on meetings due COVID pandemic, the AGM was held successfully through VC using ZOOM VC software. The Meeting was attended by 32 Members, including Shri T Sethumadhavan, former DG and Shri S Rajaram, former ADAI, senior members of the IPAI. Shri M Nanjundaswamy, Former PDA took over as Vice President and Shri V Hari Prasad, Former Sr. DAG took over as Secretary.

RAJASTHAN CHAPTER

1. **Election:-** Election of Regional Council Rajasthan Chapter for the period 2020-23 were held on 13th October 2020. Eighty Four members out of 92 casted their votes. New Regional Council comprising nine members, Seven elected and two nominated is managing progress of Rajasthan Chapter from 5th November 2020.
2. **Membership:-** There were 160 members including 68 associate members of Rajasthan Chapter as on 31st March 2021. Twelve members got life time membership during 2020-21. Post of President was lying vacant (March 2021) due to resignation (Feb -2021) of elected President. Election of new President was under progress (March-2021).
3. **Meetings :-** Quarterly meetings of Regional Council were held regularly after constituting new Regional Council
4. **Projects/Assignments under taken and completed:-**
 - Internal audit of fifteen units of National Rural Livelihood Mission for the year 2019-20 (up to December 2019) on quarterly period basis were completed
 - Internal audit of Jaipur Smart City Ltd (H.Q) for the year 2019-20 completed.

- Internal audit of Rajasthan State Pollution Control Board, Jaipur (H.Q.) for the year 2017-18 was taken up and under progress (March-2021)
- Audit of two NGOs registered under Foreign Contribution Regulation (FCRA) Act, 2010 was conducted by members of this chapter as assigned by Central Council.

5. Projects in pipeline :-

- Internal audit of Jaipur Smart City Ltd. (H.Q.) for the year 2020-21 has been assigned (Jan -2021) and commenced after March-2021.
- Internal audit of Rajasthan State Pollution Control Board, Jaipur (H.Q.) for the year 2018-19 has been assigned and for the year 2019-20 to 2020-21 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 and other chapters. MoRD now 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, that is why this chapter is making efforts and requesting/assisting to Central Council to get assignment of Internal audit from MoRD.

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 verifications report will be the basis for disbursement of funds by the World Bank. There 33 such verification reports are to be prepared up to July-2024. This chapter have completed three reports up to March-2021.
- Updation of G&SSA Manual of Principal Accountant General-I Rajasthan, Jaipur has been finalized and submitted.
- The best efforts were made to recover old dues and succeeded to recover Rs.46,020/- from one client.

7. 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 restored which were shrunk due to Corona pandemic.
- Rajasthan State Pollution Control Board:- Deployment of one consultant is under consideration.

TAMILNADU

As on 31st March 2021 the chapter had an effective membership of 80, excluding members who have moved out or whose whereabouts are not known. The list includes a few serving officers some of the members continue to be out of the jurisdiction of Tamil Nadu chapter.

During the year 2020-21 the chapter had no major activity in view of the lockdown due to Covid-19 pandemic, except FCRA Compliance Inspection of 11 NGO establishments in Tamil Nadu, assigned by the Ministry of Home Affairs, through the Head Office. These assignments were completed by two teams of three members each.

S/Shri K.P. Lakshmana Rao (former ADAI), T. Noor Mohiuddin and John Varghese continued as President, Vice-President and Secretary respectively during the year.

NORTH WEST CHAPTER

Membership:- At the end of the year 2020-21 the membership of North West Chapter was 338.

With the main aims and objects of advancing disciplines 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) was formed on 19th March, 1996 to function under IPAI HQ at Delhi which is functioning under the overall control of the Comptroller and Auditor General of India who is the Patron of the Institute. The membership of IPAI, NWC is 301

After rendering services to the various Department/ Public Bodies for the past 25 years the Chapter has made a name for itself in the field of Financial Management and Consultancy Services.

A review of the Consolidated Accounts of IPAI as prepared by Headquarters Office revealed that the IPAI, North West Chapter topped the income earning Chapter with a income of Rs. 2,73,51,875/- in 2019-20. This is due to the efforts of all the members of this Chapter. This is the sixth consecutive year when this Chapter is topping the list of income earning. It is hoped that income of the Chapter would touch Rs. 3 Crore at the end of Current Year ended 31st March, 2021. We have also contributed Rs.19,37,464 to IPAI Headquarters on account of their share of profit for the year 2016-17 to 2018-19, which is highest than all the Chapters. Corpus Fund of the Chapter as on 31st March 2020 was Rs. 1,52,64,656.

Details of total bills issued to various clients, Consultancy Fee Received after deduction of TDS, GST etc. and Gross payment made as cost of Consultancy during 2020-21 was as under:-

| NAME OF CLIENT | BILL RAISED | | | NET CF | GROSS |
|----------------------------|-------------|---------|---------|-------------|---------|
| | BILL | GST | Total | RECEIVED | PAYMENT |
| | Value | | Rs. | after Taxes | MDE |
| PUNCAMPA | 3583367 | 645007 | 4228374 | 3615045 | 2885272 |
| Hry power Generation corpn | 448800 | 80784 | 529584 | 410465 | 337500 |
| Mines | 345897 | 62261 | 408158 | 239944 | 255807 |
| PGI MAIN | 6285688 | 1131426 | 7417114 | 5623234 | 5096658 |
| PGI GIA | 374400 | 67392 | 441792 | 279240 | 277500 |
| UIET | 386100 | 69500 | 455600 | 368810 | 353195 |

| NAME OF CLIENT | BILL RAISED | | | NET CF | GROSS |
|----------------------|-----------------|-------------------|-----------------|-----------------|-----------------|
| | BILL | GST | Total | RECEIVED | PAYMENT |
| | Value | | Rs. | after Taxes | MDE |
| NHM | 1121255 | 201826 | 1323081 | 1011615 | 907809 |
| BIO TECH | 322180 | 57992 | 380172 | 298016 | 242800 |
| NITTR | 159708 | 28748 | 188456 | 154371 | 121326 |
| MARKFED | 188037 | 33848 | 221885 | 82544 | 72709 |
| HRY MEDICAL SERVICES | 456120 | 82100 | 538220 | 439786 | 343700 |
| PUNSUP | 140233 | 25242 | 165475 | 0 | 0 |
| PB AGRO FOOD | 551367 | 99246 | 650613 | 764335 | 679549 |
| CAMPA HRY | 975822 | 175649 | 1151471 | 975822 | 796592 |
| IIT ROPAR | 2136229 | 384527 | 2520756 | 1924261 | 1716830 |
| PANJAB UNIVERSITY | 464640 | 83640 | 548280 | 383526 | 391300 |
| SLIET | 575794 | 103645 | 679439 | 521092 | 465031 |
| CHANDIGARH ADMIN | 181000 | 32580 | 213580 | 173760 | 135000 |
| HRY TRANSPORT | | | | 483191 | 681681 |
| M C NAWAN SHAHR | | | | 200000 | 150000 |
| PANCHAYAT DEPTT | 288175 | 51871 | 340046 | 2104629 | 218337 |
| Grand Total | 18984812 | 3417284 | 22402096 | 20053686 | 16128596 |
| | | | | | |
| | | TOTAL CF RECEIVED | | : 200053686 | |
| | | LESS COST PAID | 16128596 | | |
| | | HQ HON | 2009500 | | |
| | | OTHER EXPENSES | 346918 | 18485014 | |
| | | NET EXCESS | | 1568672 | |
| | | | | | |

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 where IPAI(NWC) had provided Consultancy services of three Sr. Audit Officer's in February 2006. Based on their performance, not only PGIMER engaged more Consultants (18 as on 31.3.21) from time to time, but also this created Goodwill in the Area about the quality of services provided by IPAI resulting in more clients coming forward for our services.

2. Punjab 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.

3. Forest Department of Government of Punjab.

Two Sr. Consultants and 9 Consultants have been serving the Department since 2010-11 (now One Sr PA, One Sr. Consultant 6 Consultants and one DEO as on 31.03.2021) for compilation of accounts of Compensatory aforestation Fund Management and Planning Authority (CAMP). The Consultants also provide assistance to the Department in Bank Reconciliation, Preparation of Annual Plan and Training to staff in accounts etc.

4. Forest Department of Government of Haryana

This department has also been utilizing services of IPAI for compilation of account of CAMP since 2011-12. During the year 2020-21, we have provided services of two Consultants and one Assistance Consultant which are continuing.

5. National Health Mission, Haryana, Panchkula.

Since 2011-12 Consultancy services to this Mission is being provided by IPAI which include overseeing maintenance of accounts on Double Entry System and Internal Audit. Four Consultants were serving in the Mission during the year 2020-21 and continuing.

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

Since 2008-09, IIT was provided Consultancy Services for various tasks. During the year 2020-21, two Consultants and three Assistant Consultants have been serving there.

7. University Institute of Engineering and Information Technology, Chandigarh

Since 2012-13, we have been providing Consultancy Services of One Sr. Audit Officer on regular basis for Internal Audit and other consultancy services.

8. Haryana Power Generation Corporation Limited, Panchkula:

One Consultant has been posted on regular basis in this Company since May 2016.

9. Food & Supplies Department, Punjab

One team consisting of One Sr. DAG and two Sr. Audit Officers Retired has been put on job from 1st January, 2019 for examination of the causes of non-payment of Incidental Charges (Rs. 30,000 crores) 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. The Audit of PUNGRAIN has been completed in January 2020. The Audit of Punjab Agro food Grains Corporation Ltd., has been taken up from 14.10.2019 and completed. The allocation of Audit of MARKFED and PUNSUP has been approved by the Department. Audit in MARKFED and PUNSUP have been taken up(January and February,2021 respectively) by two parties each consisting of One D.A.G. and two Sr. Audit Officers, as mentioned above. Audit is in progress

10. 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 are presently working.

11. Panchayati Raj Institution of the State of Punjab

The Government of Punjab had given to this Chapter, assignments of Training program of 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 thirty Teams each consisting of One Sr. AO/AO's, 2 AAOs/Supervisors/Auditors etc. and 10 teams under the supervision of 1 DAG/SR.DAG. Thus 93 officers have been deployed. The entire assignment has been put under direct control of Retired Accountant General acting as Project Director, PRI. Due to non production of records Skelton Staff has been doing consultancy service.

12. Secretariat Establishment, UT, Chandigarh

One Consultant was posted with effect from June, 2019 to review financial irregularities of Chandigarh Administration. This assignment was discontinued after the spread of Corona pandemic last year.

Despite Covid-19 pandemic we received following assignments during 2020-21:

1. **Director General Mines Haryana, Panchkula:** One Sr. Consultant (Retd. Welfare Officer) and Consultant (Sr. Audit Officer Retd.) have been deployed there to examine day to day files of Mines Department.
2. **Sant Longowal Institute of Engineering and Technology, Longowal, Sangrur:** One Consultant (Sr. Audit Officer Retd.) and One Assistant Consultant (AAO Retd.) have been deployed for Pre-Audit of Payment Vouchers.
3. **Chief Executive Officer, Punjab Bio-Technology Institute Mohali:** One Consultant has been deputed there for all Administrative and Accounts Work.

PROJECTS IN PIPE

1. Audit of Swachh Bharat Scheme of Amritsar and Ludhiana Municipal Corporations—

Punjab Government In Local Audit Department has shown interest in allotting the work of Performance Review of Swachh Bharat Scheme undertaken by the Amritsar and Ludhiana Municipal Corporation. Preliminary meetings have been held with the officers of the Department. Approval of the Govt. to assign the work to us is awaited.

2. Contribution to Public Exchequer

The Chapter has contributed to the Public Exchequer by way of deposit of GST Rs. 31,46,306 (Recoverable from clients) and TDS of employees amounting to Rs.1527748 during 2020-21. Besides the Clients, Departments have deducted TDS of Rs 1459654 and TDS on GST Rs 271675 from our bills issued to them.

Due to spread of Corona Virus, Council Members in their meeting held on 19.03.2020 have decided to postpone AGM of the Chapter, proposed to be held in April 2020 till the atmosphere is settled. The outbreak of this pandemic has also affected the work of this chapter and members are not coming forward to take up the assignment. One of our clients, PGIMER, has capped age

restrictions of 70 years for the consultants to be deployed with them. Due to Corona, we are feeling difficulties in arranging man-power. This may also hamper the working of IPAI as most of our members are of 65 years and above and they are advised to remain indoor.

In the end we also salute to all members who are working on the various assignments in this difficult and dangerous period.

WEST BENGAL CHAPTER

The IPAI West Bengal Chapter (present President Shri S.K. Chaturvedi IAAS) has been functioning since 2004 and have 96 members as on 31st March 2021. During the year 2020-21 we have faced a lot of problems in carrying out our normal routine work due to non-availability of sitting arrangement. The situation still persists as on date. Under the given situations, we were able to submit the Annual Accounts for the year 2019-20 and submit the E-Assessment report as desired by the IPAI HQ. In spite of the above difficulties, we achieved the following:

1. Since inception we were facing a problem of non-deduction of Income Tax from the payment of Consultancy fee to our members due to absence of TAN in the name of West Bengal IPAI Chapter. After a long persuasion we obtained our TAN in the name of our Chapter (TAN CALT10777G) on 04 December 2020. Introduction of our own TAN has corrected the inadvertent mistake by the previous Councils making 100 per cent payment of Consultancy fee from the fund of this Chapter despite receipt of 90 per cent Consultancy fee from the Organisations concerned.
2. During the year 2020-21 we have successfully completed the Internal Audit of NERPSIP (Power Grid Corporation of India Ltd) entrusted by the IPAI HQ. After returning to Kolkata, while conducting audit due to COVID, as per Order of the Government of India, we completed the allotted assignment as per contract working online from home and the Management and IPAI HQ approved our Audit Report.
3. We have completed the Internal Audit of Institute of Cost Accountant of INDIA (ICAI) Kolkata and of NGOS in the COVID situation.

Obituary:

| Sl. No. | S/Shri | Chapter |
|---------|--------------------|-----------|
| 1. | P.N. Unnikrishnan | Gujarat |
| 2. | P.B. Shah | Gujarat |
| 3. | A.V. Modi | Gujarat |
| 4. | U.V. Shah | Gujarat |
| 5. | B.J. Singh | Gujarat |
| 6. | G.G. Rathod | Gujarat |
| 7. | J.V. Shah | Gujarat |
| 8. | S.K. Parmar | Gujarat |
| 9. | Kanhu Charan Pati | Odisha |
| 10. | R.S. Misra | Rajasthan |
| 11. | Pooran Chand Yadav | Rajasthan |

| Sl. No. | S/Shri | Chapter |
|---------|---------------------------|----------------------------|
| 12. | Deep Singh | Rajasthan |
| 13. | R.S. Misra | Rajasthan |
| 14. | Ram Dayal | Rajasthan |
| 15. | Raj Kumar Jain | Rajasthan |
| 16. | Surgyan Singh Gurjar | Rajasthan |
| 17. | Satendra Kumar Maheshwari | Rajasthan |
| 18. | V.S. Sharma | Rajasthan |
| 19. | Ram Sarup Walia | North West |
| 20. | Krishan Kumar Goyal | North West |
| 21. | Mohinder Singh | North West |
| 22. | S.B.Bakshi | North West |
| 23. | Vijay Kumar Bhardwaj | North West |
| 24. | Yog Raj Verma | North West |
| 25. | Som Datt Sharma | North West |
| 26. | Hari Ram | North West |
| 27. | Raj Kishore Gupta | North West |
| 28. | J Lakshmi Pathi | Andhra Pradesh & Telangana |
| 29. | R.L. Bhat | Central Office |
| 30. | S.S. Arora | Central Office |
| 31. | Hukam Jit Lal | Central Office |

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Comptroller and Auditor General Of India

Central Council
(2018-2021)

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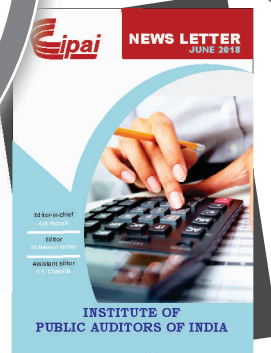
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