



# NEWSLETTER

July 2022



**Institute of  
Public Auditors of India**



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**Editor-in-Chief**

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**Institute of  
Public Auditors of India**



## From the President's Desk

I am happy to present the twenty second edition of the Newsletter of Institute of Public Auditors of India (IPAI) which presents an overview of the activities of IPAI hqrs. and all chapters.

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

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

- The Institute undertook inspection of some NGOs registered under Foreign Contribution (Regulation) Act, 2010. IPAI also completed Internal Audit of Central Board of Secondary Education (CBSE) of its HO/RO/COE and the establishments under the Indian Council of Agricultural Research (ICAR).
- The new Central Council (2022-2024) took over on 29th December 2021.
- The website of IPAI was revamped. Dissemination of the CAG Reports is now a special focus area as part of the IPAI's core mandate of enhancing awareness about public audit related issues and concerns.
- Honorary membership was granted to some eminent professionals
- Special internal audit of Indian Red Cross Society was entrusted to the IPAI.
- Review and revision of the CAG's Manual of Standing Orders (Audit) - MSO Audit 2002 – was entrusted to the IPAI.

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

**Dr. SUBHASH CHANDRA PANDEY**

## THE CENTRAL OFFICE

The Headquarters office of the Institute in New Delhi provides back office support to the Central Council and guides its Regional Chapters in their major functions. The Secretariat helps the President, Central Council and Executive Committee to implement the policies of the Institute and liaising with the Patron and the stake holders. During the year, the office of the President was held by Shri Ajit Kumar Patnaik, former Dy. CAG and Chairman Odisha Public Service Commission upto 29.12.2021 and Dr. Subhash Chandra Pandey, IA&AS (Retd.) and former Special Secretary to Government of India from 30.12.2021.



## ANNUAL GENERAL MEETING

The 23rd and 24th Annual General Meeting of IPAI was held on 26.11.2021 at Seminar Hall, O/o the C&AG of India, Deen Dayal Upadhyaya Marg, New Delhi. The Patron of IPAI, Shri Girish Chandra Murmu, Comptroller and Auditor General of India, graced the occasion with his presence and address.



## Welcome address by the President

Shri Ajit Patnaik, the then President, IPAI, informed that 23rd AGM could not be held due to the COVID situation in the country and hence the unprecedented combined AGM. IPAI was particularly affected by the pandemic being an organization mainly comprising of retired officers, who were directed to stay indoors under MHA guidelines. However, IPAI had waded through the shattering times with an indomitable and unrelenting spirit.



The motto of IPAI is 'Yogah Karmasu kausalam and 'kshurasya dhara nishita duratyaya durgam pathah tat kavayo vadanti' of Kathopanishad. For sharp as a razor's edge, hard to traverse, difficult of going is that path, say the sages. This spirit has galvanized IPAI to significant success in its endeavors, age-profile notwithstanding.

Shri Patnaik briefed the AGM about the activities and financial position of IPAI in the year 2019-2020.

Two Think Tank meetings were organized in the year 2019-20 in which Shri Balvinder Singh and Shri Nagananda were the invited speakers.

IPAI organized a Seminar on "Public Audit and Governance" in which there were eminent speakers. During the year, Corpus Fund also increased. Sneha Lata Narang Scholarship was also disbursed during 2019-20. The awardees were selected by a committee of senior retired officers from IAAD.

Further, in the year 2020-21, there was increase in Corpus Fund by Rs.67.23 lakh. By 31st March 2021 membership had gone up to 2573 as against 2400. Institute published a book 'Government Audit and Governance' in November 2020. It was a sequel to the Seminar held in August 2019. In the year 2020-21, IPAI completed audit of PGCIL, DPIIT, ICAR, ICAI and ESIC. IPAI had also some projects in hand such as CBSE, NHIDCL, ICAR and MHA. Sneh Lata Narnang Scholarship was disbursed in the year 2020-21 also.

He also briefed about the activities of the Chapters of IPAI. He presented the Annual Report 2019-20 and Annual Report 2020-2021 stating that IPAI activities of 2020-21 is a progressive continuum of 2019-2020, therefore he presented in details the Annual Report 2020-21 which subsumed the IPAI functioning of 2019-2020 also.

IPAI is working on a roadmap for its future which includes seeking to have its own premises and expansion of activities.

## **Address of the Patron, the C&AG of India**

The Patron drew attention to the first Audit Diwas celebrated on 16th November 2021 for generating awareness regarding Audit. He exhorted the retired officers who have wealth of experience and done great service to Indian Audit and Accounts Department to contribute to the ideas and strengthening of the institution of CAG. He noted that it was heartening as the Institute was growing from strength to strength and the number of members was increasing steadily. It meant that the Institute's objectives, as envisaged, had a lot of relevance. Institutional knowledge, experience and expertise which members have and were practicing, IPAI should foster and see that it continues to flourish.

He was happy to note that IPAI was getting lot of recognition. It also showed the credibility, integrity and reliability of Audit as a whole and of IPAI which is the primary reason behind IPAI getting so many assignments.

The Patron briefly mentioned the assignments IPAI got in respect of organizations like DDA, ESIC, ICAR, CBSE, Dept. of Promotion of Industry and Internal Trade (DPIIT), North Eastern Region Power System Improvement Project (NERPSIP), audit of Panchayati Raj Institutions under different State Governments and a Public Financial Management Project of World Bank in Rajasthan. He found that MHA had allotted audit of 200 NGOs under FCRA Act.

It is an area of major concern in MHA because a lot of FCRA registered NGOs were there and it was important to ensure that funds are not utilized for the purpose other than as stipulated.

He was very happy to see that in the PRIs and NGOs, IPAI was involved in certain States. Although there is no specific provisions in DPC Act and CAG is not mandated under 73rd and 74th amendment of the



Constitution, he thought that as huge funds are going to local bodies, CAG should be closely involved. It is not only to see that every penny is spent for the purpose as stipulated but also because 70% of the population in the rural areas with so many Gram Panchayats depends on effective implementation of schemes. IAAD have some templates and guidelines and had a seminar also. He was happy to note that Ministries are also supportive. He noted that the IPAI can also strengthen their involvement in supporting the State Governments and the CAG office in this area.

He stated that CAG office had brought out publication on Best Practices but it is not a one-time effort. People outside see audit as obstructionist and they never see that audit adds a lot of value to work because of its findings, that a lot of policy changes takes place due to its suggestions, that accountability is enforced. He stressed that IPAI should bring out a lot of publications. IPAI is having a lot of experience and lot of wealth of knowledge that could enrich the auditing work. He appreciated that IPAI organizes get-together for its members with spouses. Audit should also develop a tradition of get together with families.

He emphasized that IPAI should carry out research. Research can be carried out on natural resources accounting, disaster management and other things which are emerging areas and were very tricky, complicated and challenging.

He was happy to note that IPAI have earned surplus even in days of COVID. Good financial position, improved revenue and Corpus will strengthen the institution more.

The Patron informed that Capacity Building Commission had gone to National Academy of Audit and Accounts, Shimla and they were inclined to entrust projects to Academy like the IIT, IIMs. If IPAI strengthens its resource base, more projects will be assigned to it.

He mentioned that the President had highlighted the problems faced by IPAI in his Annual Report and during discussions held with him. The most important problem he has mentioned is the issue of permanent office space for the Institute so that they can have library, research work and seminar room etc. to be used by the retired personnel. He has also mentioned regarding help from CAG office in their research efforts. He informed that the request is being considered in CAG office.

At the end, he wished IPAI all success and progress in the coming years in its endeavors.

## **Vote of Thanks by Ms. Nandini Y. Kapdi, Treasurer, IPAI**

She thanked the Patron for taking out time to be present in the AGM. She further thanked the Dy. CAGs, Additional Dy. CAGs and all the Senior Officers, retired and serving, for their presence. Further, she thanked all members of IPAI for their gracious presence (physical and virtual) and making it a success. She mentioned that IPAI had already undertaken training assignment for local bodies both urban and rural. She stated that IPAI is involved since beginning for accounting and manual etc. of local bodies.

She added that some of the Chapters are extremely active and some are not. It was also because people are available to work even after retirement at some places. However, in places like Maharashtra where distance becomes a constraint, people were not willing to come out and work. She further elaborated that Chapters like Rajasthan, North West chapter, Kerala, Gujarat and West Bengal were earning good revenue.



She clarified that IPAI would be happy to be associated with CAG office Hqrs and field offices. If there are staff constraints in IAAD, some work can be given to IPAI because we have got expertise of all types of audits. IPAI would also help in emerging areas. We will be grateful if some of the work can be given to IPAI in addition to what we are getting from Ministries and State Government and other autonomous bodies.

She thanked the Patron for appreciating credibility of IPAI. She further elaborated that members had spent entire life time in the organization and was happy to mention that DPC Act and the constitutional provisions were in their DNA.

She mentioned that pandemic years were discouraging for all of us as people were not ready to work and IPAI had slowly got back to normal functioning all over India.

At the end she thanked past Presidents Shri K N Khandelwal and Shri I.P. Singh and Presidents of chapters. She also thanked the support staff of CAG office for making this event a success.

## AGENDA ITEMS

### Agenda for 23rd AGM (Deferred due to COVID 19) for FY 2019-2020

1. Confirmation of minutes of the last 22nd AGM.
2. Consideration of the Annual Report of IPAI and adoption of Audited Annual Accounts of IPAI for the year 2019-2020
3. Appointment of Auditors for the year 2020-21 (2nd term)
4. Budget Estimates of IPAI (Hqrs.) for the year 2020-21.

### Agenda for 24 AGM for FY 2020-2021

1. Consideration of the Annual Report of IPAI and adoption of Audited Annual Accounts of IPAI for the year 2020-2021
2. Appointment of Auditors for the year 2021-22 (3rd term)
3. Budget Estimates of IPAI (Hqrs.) for the year 2021-22.

### General

4. Extension of tenure of Central Council 2018-21 upto 31st December 2021 as approved by Central Council in consultation with CAG Administration
5. Any other items with the permission of the chair.

## ELECTION OF THE CENTRAL COUNCIL

The election of the Central Council of the Institute was held on 21st December 2021. Shri S.K. Shukla, IA&AS (Retired) acted as Returning Officer. The following members were declared elected to Central Council for the term 2022-24:-

1. Dr. Subhash Chandra Pandey, IAAS and former Special Secretary to Govt. of India
2. Shri Praveen Kumar Tiwari, IAAS and Former Dy. Comptroller Auditor General ##
3. Ms. Shubha Kumar, IAAS and Former Dy. Comptroller Auditor General
4. Shri M.L. Panghotra, IAAS
5. Shri T.L. Sharma, Sr. AO
6. Shri Jagdish Prasad Panchal, Sr. AO
7. Shri L.B. Sharma, Sr. AO

## Shri Tiwari has since resigned from the Central Council after he was appointed Member, National Financial Reporting Authority. Shri Prem Kumar Kataria, has been nominated in his place to the Central Council and the Executive Committee.

The newly constituted Central Council in its meeting held on 29.12.2021 elected the following members as office bearers from amongst the elected representative: -

Dr. Subhash Chandra Pandey	President
Ms. Shubha Kumar	Vice-President
Shri T.L. Sharma	Treasurer

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

1. Shri Pramod Kumar, Pr. Accountant General, J&K and President, IPAI J&K Chapter
2. Ms. Indu Aggarwal, Pr. Accountant General, Jharkhand and President, IPAI Jharkhand Chapter
3. Shri James K. Joseph, IAAS (Retd.) President, IPAI Kerala Chapter
4. Ms. Shanthi S. Priya, Pr. Accountant General Karnataka and President, IPAI Karnataka Chapter

Shri Manish Kumar – II, Director General (Finance & Communication) and Ms. Kavita Prasad, Director General (Commercial –I), office of the Comptroller and 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

Dr. Subhash Chandra Pandey	President
Ms. Shubha Kumar	Vice-President
Shri Praveen Kumar Tiwari	Member ##

Shri Tiwari has since resigned from the Central Council after he was appointed Member, National Financial Reporting Authority. Shri Prem Kumar Kataria, has been nominated in his place to the Central Council and the Executive Committee.

## Disciplinary Committee

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

## Investment Committee

Dr. Subhash Chandra Pandey	President
Shri T.L. Sharma	Treasurer
Shri M.L. Panghotra	Member

## Editorial Board for Publishing Journal

Dr. Subhash Chandra Pandey	Editor-in-chief
Ms. H. Subhalakshmi Narayanan	Editor
Mr. Sunil Kumar Bahri	Editor
Ms. Shubha Kumar	Editor

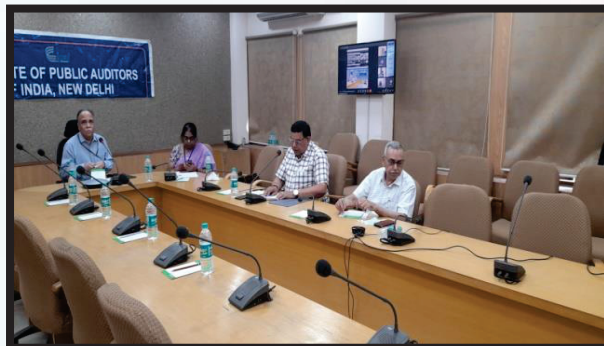
## SOME SIGNIFICANT ACTIVITIES DURING THE FIRST HALF OF 2022

- The website of IPAI has been revamped. Dissemination of the CAG Reports is now a special focus area as part of the IPAI's core mandate of enhancing awareness about public audit related issues and concerns.
- Honorary membership has been granted to some eminent professionals viz. Shri Amitabh Bhattacharya, IAS, Shri Ram Tirath, Custom and Central Excise Service, Shri Manak Chand Singhi, Indian Economic Service, Dr. Sheela Prasad, Indian Economic Service, Ms. Mala Dutt, Indian Economic Service and Mr. Anil Roy, Forensic Audit Expert.
- Special internal audit of Indian Red Cross Society has been entrusted to the IPAI.
- Review and revision of the CAG's Manual of Standing Orders (Audit) - MSO Audit 2002 – has been entrusted to the IPAI.

## Webinar on the CAG report on governance of NOIDA

Institute conducted its 1st webinar on C&AG's Performance Audit Report on Issues and Lessons arising from the CAG report on the functioning of NOIDA Authority on 09th June 2022. Mr. R.B. Sinha, IA&AS (Retd.), ex-Member Bihar RERA was the lead speaker. Following recommendations emerged from the deliberations:

- i. Government should immediately order for an investigation by a SIT including a senior official of C&AG, IT and MCA or CBI and punish all such officials who have colluded with developers or builders in illegal/ irregular transactions over the years, as pointed out by the C&AG of India
- ii. All allotments of plots where full land premium/cost have not been paid and projects have not been completed even after three years of grace period, should forthwith be cancelled and the possession of the plots of land be taken back. Indemnity bonds of each allottee should be encashed.
- iii. All allotments of plots to private companies/firms should be done on competitive bidding basis in future. RERA should take immediate action to protect the interests of home-buyers of each residential projects being developed in 4 Sports City projects encompassing 826 acres of land in Sectors 78, 79, 150 and 152. RERA should also take a considered view on registration of such residential project where there are specified condition on the use of land.
- iv. Discretionary Allotments of multiple Farm-houses at throwaway prices to affluent and influential persons or companies should be cancelled forthwith. In future, all such allotments should be done transparently at market rate after following objective criterion
- v. The Board of the Authority should be mandated to monitor the progress of projects every quarter and to take corrective/remedial actions in time so that the prime objectives of the schemes are achieved



Following senior officers actively participated in this webinar physical and virtual

1. Shri T. Sethumadhavan, IA&AS (Retd.)
2. Shri Amitabh Bhattacharya, IAS (Retd.) – honorary member
3. Shri K.N. Khandelwal, IA&AS (Retd.)
4. Shri P.K. Mukhopadhyay, IA&AS (Retd.)
5. Ms. Rekha Gupta, IA&AS (Retd.)
6. Shri Praveen Kumar Tiwari, IA&AS (Retd.)

## Think Tank (High Level Committee) meeting

In accordance with MoU signed between C&AG office and IPAI, the work of 'Reimagining of MSO Audit 2002' has been awarded to IPAI. Accordingly, 1st Think Tank Meeting on “Reimagining of MSO Audit 2002” was held on 22nd June 2022. The lead speakers were Dr. Subhash Chandra Pandey, President IPAI and Ms. Shubha Kumar, Vice-President, IPAI. In this Think tank meeting, following issues were discussed:-



- Why Reimagining MSO (Audit) after 20 years
- Relevance of MSO (Audit)?
- A Manual
- M-Begin
- Small daily Improvements Lead to Stunning Results
- Did knowledge and guidance create clutter?
- Many Audits – Three types
- Various types of cutting across audits

Following senior officers actively participated in this think tank programme:-

1. Shri K.N. Khandelwal, IA&AS (Retd.)
2. Shri T. Sethumadhavan, IA&AS (Retd.)
3. Shri Anupam Kulshreshtha, IA&AS (Retd.)
4. Shri Amitabh Bhattacharya, IAS (Retd.) and Honorary member, IPAI
5. Ms. Ghazala Meenai, IA&AS (Retd.)
6. Shri Mukesh Arya, IA&AS (Retd.)
7. Shri Yaswant Kumar, IA&AS – PAG (Audit) Gujrat



## FINANCIAL PERFORMANCE OF IPAI

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

Particulars	(Rupees in lakh)				
	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

## MEMBERSHIP

At the end of 30th June 2022, the Institute has a membership of 2734.

## 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 2021-22

1. Verification of subsidy claims of the Dept. of Promotion of Industry and Internal Trade in Himalayan states viz. Uttarakhand, Himachal Pradesh and Jammu & Kashmir and all the North Eastern States. The work for 2021-22 has been completed.
2. CBSE has allotted internal audit of its HO/ROs/COEs all over India. The work was completed in the year 2021-22.
3. Internal Audit work of 20 units of ICAR spread all over India allotted to IPAI for 2021-22 has been completed.
4. National Highways & Infrastructure Development Corporation Limited (NHIDCL) has allotted internal audit of projects in North Eastern States. One project on pilot basis at Arunachal Pradesh was completed in FY 2021-22.
5. Internal audit of Spices Board, R.O Srinagar was allotted to IPAI. The work is completed and report has also been sent to Spices Board.

#### II PROJECTS IN HAND

1. IPAI has been allotted special audit of Indian Red Cross Society, HQ and four State branches. The work is in progress.
2. IPAI has been allotted internal inspection of 200 NGOs/ Associations registered under FCRA 2010. Out of this, 98 Reports have been issued to MHA so far (March 2022). The work is in progress.

### B) OTHER ACTIVITIES

#### SNEH LATA NARANG SCHOLARSHIP

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

The following meritorious wards of the serving employees of IA&AD were awarded scholarship during 2020-21. Each scholarship carries an award of Rs. 16000 to each ward.

1. Ms. Athira Menon, D/o Mr. Madhsoodan E.G. Asst. Accounts Officer of the office of the PAG (A&E), Kerala

2. Mr. Srinath Kumar, S/o Ms. Iyer Uma Sharma Supervisor of the office of the PAG (Audit-I), Maharashtra

Some of the activates could not be continued due to COVID 19 situation across the country during 2021-22 and onwards.

## NEWS FROM REGIONS

### ANDHRA PRADESH

**Membership:-** At the end of year 2021-22, the membership of Andhra Pradesh chapter was 191.

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

During the year 2021-22 chapter could do only the internal audit of Mahatma Gandhi National Council for Rural Education, Hyderabad. Due to COVID 19 pandemic, many consultants were not willing to take up any assignments in the year and there are no proposals from the departments also. Hence the activity during the year is confined to only one unit.

#### B. Assignments in pipe-line:

Mahatma Gandhi National Council for Rural Education, Hyderabad promised that they will entrust the internal audit every year, after the approval of their Council. This will be followed and the audit will be taken up. Chapter is also contacting many state Government departments to entrust the work of internal audit, compilation of accounts, preparation /updating of manuals etc. to IPAI.

### ASSAM

1. **Inauguration:-** The Assam Chapter was established/inaugurated in October 2005 and has been functioning since January 2006.
2. **Membership:-** The chapter has a Membership of 42 as of 31.03.2022.
3. **President:-** Shri K.S. Gopinath Narayan, IA&AS Principal Accountant General (Audit) from 12.07.2019 (A/N) onwards.
4. **Vice-President:-** Shri Amlan Kumar Kar, (Retd. Sr. Audit Officer) may 2017 to till date.
5. **Secretary:-** Shri Raunak Ranjan, IA&AS DAG (Admn.) from 11.02.2022 (A/N) to till date.
6. **Treasurer:-** Shri Nurul Islam Pramanik, Sr. Audit officer (Retd.) from 07.01.2019 in place of Shri Fazlul Haque, Sr. Audit Officer (Retd.) who is on leave on Medical grounds (holding from February 2014).
7. **Assignment carried out/Completed during 2020-21**– During the year 2021-22, some assignments entrusted by the Hq. were carried out by engaging members of this chapter relating to DIPP/DPIIT (Department of Industrial Policy and Promotion/Department for Promotion of Industry and Internal Trade), Internal Audit/Inspection of NGOs under FCRA (One item), internal Audit of

CBSE an consultant fee of such assignments were paid directly to the concurred members. No local assignments could be arranged by the chapter during 2021-22.

## BIHAR

The Bihar Chapter was established on 02nd June 2009. Since then it is functioning under Accountant General (Audit) Bihar Patna. Shri Ramawatar Shanna, IA&AS is the President of Bihar Chapter, Patna. The Chapter has 133 Members/Associate Members as on 31st March 2022.

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

- (i) The Bihar Chapter has prepared "Internal Audit Manual" of NALANDA UNIVERSITY, RAJGIR, District-Nalanda, Bihar, which is an International University of Ministry of External Affairs, Govt. of India.
- (ii) The Chapter has provided 7 (Seven) retired Sr. Audit Officer/Sr. Accounts Officer as consultant in the office of the Principal Accountant General (A&E) Bihar for office work. The duration of period of work was for one year i.e. upto November, 2021.
- (iii) The Chapter has done Internal Audit of Regional office of CBSE Bihar, Patna and Centre of Excellence Patna for the year 2019-20 and 2020-21 under guidance of IPAI Headquarter, New Delhi.

Besides above, the following one assignment is under pipe line which will be taken up during this month:-

- (i) Internal Audit of Bihar State Disaster Management Authority, Pant Bhawan, Patna-800001 for the year 2016-17 to 2021 -22.

## GUJARAT

**Membership:-** At the end of the year 2021-22, the membership of Gujarat Chapter was 54.

### Activities of the Chapter during the year 2021-22.

During the year 2021-22, Gujarat Chapter took up following assignments:-

- (i) Internal audit of Gujarat Electricity Regulatory Commission for the year 2021-22.

### Other activities:

- (i) No other activity except Annual General Body meeting-cum-get to gether could be carried out during the year due to COVID-19 pandemic.

## KARNATAKA

**Membership:-** At the end of year 2021-22, the membership of Andhra Pradesh chapter was 188.

### Assignments:-

1. A significant work completed during the year 2021-22 was the preparation of an Accounting and Office Manual for the Karnataka Textbook Society, Bangalore. The work has been completed successfully in August 2021 and copies of the Manual handed over to KTBS in January 2022.

2. The internal audit of ICAR Units in Bangalore was taken up by a Team of one Group Officer and two senior audit officers in March 2022 (from 3-3-22) and finalised within a week.
3. A request has been received from the Bangalore Development Authority (BDA) for providing manpower for checking the allotment of sites during the last 10 years. The work was commenced initially with one Group Officer and two Senior Audit Officers and the manpower has been increased to 9 Sr AO/AOs. The work was started on 28 February 2022 is continuing and may take about 8-9 months for completion.
4. The 23rd Annual General Body Meeting (AGM) of IPAI, Karnataka chapter for the year ended 31 March 2021 (2020-21) was held on 30th March 2022. The President of the Chapter, Smt. S Shanthi Priya, Pr. Accountant General (Audit I), Karnataka who is also a member of IPAI presided over the meeting and was attended by 44 Members.. The Annual report along with the audited annual accounts for the year ended 31 March 2021 was adopted in the Meeting.

## KERALA

- I **Membership:-** The total membership of the Chapter is 139 at the end of 2021-22.
- II. **Assignments:-** During the period under report, the following assignments were undertaken by the chapter:-
  1. **Internal audit of ASAP:-** Additional Skill Acquisition Programme (ASAP) being implemented by the Higher Education Dept of Government of Kerala has engaged the Chapter for its internal audit in June 2014 for the years 2012-13 to 17-18 .Audit of subsequent years was also awarded to the Chapter.

During the period under report, the audit for the year 2020-21 has been completed and the local audit of 13 skill Development Centers, 2 offices of the District Programme Managers and 4 institutions has also been conducted by November, 21. Apart from internal audit, the advice sought for by ASAP from time to time on important and major cases was also given by the internal audit team. Consequent on conversion of ASAP in to a company, the internal audit by the Chapter was discontinued. But the assignment relating to scrutiny of work files /contractors bills etc is still continued.
  2. Centre for Management Development has entrusted the Chapter with the assignment of creating a system at CMD in the field of Internal Check and Internal audit, Project- wise accounting and preparation of Procurement Manual and Asset Register. The work was started in December, 2020 and has been completed in June, 2021.
  3. Regional Cancer Centre, Thiruvananthapuram:- RCC assigned the work relating to the fixation of pay of their employees in connection with implementation of 7th CPC to the Chapter. The work was taken up in the first week of March, 21 and was completed in August, 2021.
  4. Kerala State Power and Infrastructure Finance Corporation Ltd:- has awarded the assignment of preparation of Special Rules for the company in March,2021. The work has been completed in August, 2021.

5. **Gurugopinath Natanagramam:-** has entrusted the Chapter with the internal audit of its Grant-in-aid accounts. The work has been completed.

6. **Coir Board:-** assigned the work of modification of delegation of financial powers to the Chapter. The Manual of compilation of delegation of powers, incorporating the modifications suggested by the Coir Board was finalised on time.

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

During the period under Report the IPAI (Hqrs) has entrusted the following assignments to the chapter.

1. Internal Audit of RO CBSE, Thiruvananthapuram for the two years 2019-20 and 2020-21 was conducted from 6th to 17th September 2021.
2. Internal Audit of Centre of Excellence of CBSE Thiruvananthapuram for the two years 2019-20 and 2020-21 was conducted from 20-9-21 to 23-9-21
3. Internal inspection of Central Tuber Crops Research Institute (CTCRI), Thiruvananthapuram for the period of 3 years (2018-19, 2019-20 and 2020-21) was conducted from 2nd March 2022 to 11th March, 2022.

### IV. Lending the services of Members

- (a) One Member, whose services were provided to **Cochin Special Economic Zone Authority**, for dealing with pre-audit and post audit matters in July, 2019 is still continuing.
- (b) The Members, whose services were provided to the **Spices Board** in 2013-14 and **Kerala State Civil Supplies Corporation** in 2015-16 are still continuing.
- (c) **Marine Products Export Development Authority (MPEDA), Ernakulam:-** One member, who was attending to internal audit of MPEDA from June, 2017 is still continuing. Services of another member of IPAI who was assisting MPEDA in matters relating to court cases, disciplinary proceedings, revising standing instructions etc from September, 2018 were discontinued from April, 2021.
- (d) **Regional Cancer Centre (RCC), Thiruvananthapuram:-** Services of two members were provided to Regional Cancer Centre, Thiruvananthapuram for supervising and streamlining the credit Management system and for verifying service books of its academic and non-academic employees from June, 2020 onwards. The work is still continuing.

### V. Assignments in Pipeline

1. Assignment of Internal audit and system stream-lining of Energy Management Centre, Kerala.
2. Preparation of Accounts Manual, Service Rules etc relating to Centre for Management Development, Trivandrum.

3. Preparation of Accounts of Kerala Maritime Board for three years( 2019-20 to 2021-22)

## MADHYA PRADESH

1. **Membership:-** The Madhya Pradesh Chapter established in 2001 and as on 31st March 2022 has a membership of 181.

2. **Election of Regional Council of the Chapter:-** Election of the Regional Council of the Chapter for the period 2022-2024 was held on 22.11.2021. Shri N.G. Jadwani, Sr.AO Retd. acted as Returning Officer. S/Shri T.L. Sharma, R.P. Agarwal, R.S. Bajpai, B.P. Patel, J.P.S. Bhadauria. Bhupendra Lad, and P.K. Harsola were declared elected.

The newly constituted Regional Council in its first meeting held on 26.12.2021 elected Shri T.L. Sharma and Shri R.P. Agarwal as Vice President and Treasurer respectively.

### 3. The MP Chapter completed following assignments successfully:

- 3.1 Half yearly Internal Audit of 75 Project Implementing Units and Headquarters of Madhya Pradesh Rural Road Development Authority for the financial year 2020-21. After completion of Internal Audit Consolidated Report in addition to PIU-wise reports was, also, submitted. A separate Consolidated Report relating World Bank Projects was, also, submitted for onward transmission to World Bank.

### 3.2 Preparation of Tender Document:-

Following Tender Documents were prepared:

- I. Tender Document for Hiring Buses for Chief Minister Rise Schools assigned by Director of Public Instructions;
- II. Tender Document for construction of Warehouse on BOT basis assigned by Madhya Pradesh Warehousing Corporation;&
- III. Tender Document for construction of Mini Cold Store and Ripping Chambers for fruits and vegetables assigned by Madhya Pradesh Agriculture Marketing Board.

### 3.3 Checking of Pay Fixation cases under time scale and 6th Pay Commission of the officers and staff of the following organisations:-

i.	Madhya Pradesh Industrial Development Corporation	258 Cases
ii.	MP Minor Forest Produce Corporation	20 Cases
iii.	MP Corporative Marketing Federation	10 Cases
iv.	MP Dairy Development Corporation	38 Cases
v.	MP Police Housing Corporation	10 Cases
vi.	MP State Open Board Examination	31Cases
vii.	Taj-ul Masajid and HajjCommittee	58Cases

#### 4. Translation Work:

Following documents were translated from English to Hindi language:-

- I. Mandi Board Act assigned by Madhya Pradesh Agriculture Marketing Board;
- II. Two Tender Documents assigned by Madhya Pradesh Agriculture Marketing Board; &
- III. Annual Report & Final Accounts of 2019-20 assigned by Madhya Pradesh Housing Board.

5. Calculation of net value of obsolete assets of Mandi Samiti Shamshabad and Sihora.

6. Examination of cases of recovery of excess payment of pay and allowances assigned by MP Minor Forest Produce Corporation.

#### 7. Work assigned by Headquarter Office:

I. Internal audit of two units of Central School Organisation at Bhopal;

II. Internal Audit of following units of ICAR:

- i) DWR Jabalpur;
- ii) IGRI Jhansi
- iii) NISHAD Bhopal; and
- iv) IIPR Kanpur.

8. Assignments in Progress:- Half yearly Internal Audit of 75 PIUs of MP Rural Road Development Authority for 2021-22 (April 21- September 2021).

#### 9. Projects under Pipeline:

I. Internal Audit of Panchayati Raj Institution; &

II. Internal Audit of MPRRDA for the financial year 2022-23.

### NORTH WEST CHAPTER

**Membership:-** At the end of year 2021-22, the membership of North west chapter was 346.

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 305

After rendering services to the various Department/ Public Bodies for the past 26 years the Chapter has made a name for itself in the field of Financial Management and Consultancy Services.

Year 2021-22 was second year in a row when it had to perform under Covid-19 related restrictions. All the members have to work under fear and stress of Second wave of Covid-19. Two of our members died in harness. However, our working members continued to work despite of all hurdles. The IPAI, North West

Chapter topped the income earning Chapter with a income of Rs. 2,64,79,731/- in 2020-21. This is due to the efforts of all the members of this Chapter. This is the Seventh consecutive year when this Chapter is topping the list of income earning. The total receipt at the end of Current Year ended 31st March, 2022 is Rs 2,91,06,851. Corpus Fund of the Chapter as on 31st March 2021 was Rs. 3,61,26,975. Investment of the Chapter increased from Rs.1,41,85,535 (2019-20) to Rs. 1,75,85,535 (2020-21) and Rs 1,87,85,605 (2021-22)

All the payments are received in Bank and payments are deposited in the Bank Accounts of the Officers deployed on various assignments. Details of total bills issued to various clients, Consultancy Fee Received after deduction of TDS, GST etc. and Gross payment made as cost of providing Consultancy service during 2021-22 was as under:

CLIENT DEPTT	DETAILS OF BILL RAISED			PAYMENT	PAYMENTS
				RECEIVED	MADE
				AFTER TAXES	
PCAMPA	4183412	753016	4936428	3517502	3382699
POWER GEN	476398	85752	562150	421131	363023
MINES	1581611	284690	1866301	1460103	1202029
PGI	5715169	1028730	6743899	4134848	4286675
GIA	264697	47646	312343	1170094	589565
UIET	154880	27880	182760	102222	122556
POLL	180960	32573	213533	162864	147900
HR TRANS			0	722612	
NWS	0	0	0	0	140000
NHM	1563600	281448	1845048	1375968	1277856
BIO	441932	79547	521479	398425	335723
MC ASR	1162799	122904	1285703	1162799	933345
MC LDH	1071053	113328	1184381	936753	574503
NITTR	405398	72972	478370	392942	307969
MRKFED	398493	71728	470221	447563	405183
HMED	524540	94416	618956	503532	397528
PUNSUP	1051514	189274	1240788	1048736	971008
H FOREST	1360574	244905	1605479	1360574	1111869
IIT RPR	2257628	406380	2664008	1964195	1841685
PU	507232	91312	598544	516455	401372
SLIET	1155021	207903	1362924	1016408	935819
TRIBUNE	85350	15364	100714	76815	64875
PRI	42500	7650	50150	486000	125119
G.TOTAL	24584761	4259418	28844139	23378541	19918301

## CONTRIBUTION TO PUBLIC EXCHEQUER

The Chapter has contributed to the Public Exchequer by way of deposit of GST Rs. 42,59,418 (Recoverable from clients) and TDS of employees amounting to Rs.23,97,820 during 2021-22. Besides the Clients Departments have deducted TDS of Rs 20,67,597 and TDS on GST Rs 3,25,852 (subject to adjustment in subsequent deposit of GST) from our bills issued to them.

### The details of Projects/assignments under IPAI, NWC are as under:-

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

This is the first Institute which was provided Consultancy services of three Sr. Audit Officer's in February 2006 by NWC. Based on their performance, not only PGIMER engaged more Consultants 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. Number of Consultants working in PGI stood at 17 as on 31.03.2022. However, during current year 2021-22, the PGIMER fixed the upper limit of 70 years, for the Consultant deputed with them. We have complied to their requirements.

#### 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.**

One Sr. Consultants and 9 Consultants have been serving the Department since 2010-11 (now One Sr. Consultant 6 Consultants and Two DEO as on 31.03.2022) for compilation of accounts of Compensatory A forestation Fund Management and Planning Authority (CAMPA). The Consultants also provide assistance to the Department in Bank Reconciliation, Preparation of Annual Plan and Training to staff in accounts etc. The Client department is quite satisfied with the working of our officers.

#### 4. **Forest Department of Government of Haryana**

This department has also been utilizing services of IPAI for compilation of account of CAMPA since 2011-12. During the year 2020-21, we have provided services of two Consultants and one Assistance Consultant which are continuing meeting the requirement of the Department. During this year the Department obtained services of one more Consultant, for four months, for the compilation of their accounts.

#### 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 two Assistant Consultants have been serving there. Services of one Assistant Consultant are being utilized for Project Work.

## **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. Due to non sanction of grants for the Projects under UIET, the services of Consultant were dispensed with.

## **8. Haryana Power Generation Corporation Limited, Panchkula:**

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

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

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

Irregularities	PUNGRAIN	PUNSUP	PUNJAB AGRO	MARKFED
Loss due to higher procurement cost	Rs. 7568 Crore during the period 2012-13 to 2016-17			
No action was taken to recover shortage	512454 qtl of paddy valuing Rs. 440.77 Cr and 337579 qtl of wheat valuing Rs.55.81 Crore			Rs.68.90 Cr on disposal of Damage wheat RMS 2004-05 to 2014-15
Shortage of Stock in the balance Sheet	Rs.2814.53 Cr	Wheat Socks of Rs.1126.02 Cr.		
Interest on Penalty due to delay in assessment of VAT	Rs.8.91 Cr (Fatehgarh Sahib Rs.4.50 Cr. & Ludhiana 4.51 Cr.			Loss of Rs.15.25 Cr due to delay in submission of documents to FCI during 2012-16
No action to recover the amount of shortages, embezzlement etc. booked against employees.	Rs.51.31 Cr	Cases of value of Rs.29108 Cr against 229 employees	Rs.1197.70 Cr from employees/ex-employees on account of misappropriation and embezzlement	
Non recovery from millers on account of rate of drriage	Rs 27.53 Cr in the final Cost Sheet of KMS 2013-14		Rs.1226.97 Cr relating to period from 1997-98 onwards on account of misappropriation of paddy.	

## 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.

## 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 One Teams each consisting of Sr. AO/AO's, 2 AAOs/Supervisors/Auditors etc. and 10 teams under the supervision of 1 DAG/SR.DAG. Thus 93 officers were deployed. Besides Overall of the Supervision of the Project Officer of the rank of the

A.G. three DAG/Sr. DAG's were also Supervising the assignment. Since the department has stopped for production of records, the audit work has been stopped. However, the Skelton staff is being deployed from time to time to recover the pending payments from the Village Panchayats.

**12. 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. The Institute is granting extension for the continuation of the post on six months basis from time to time.

**13. Chief Executive Officer, Punjab Bio-Technology Institute Mohali:**

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

**14. Director General Mines Haryana, Panchkula**

**I)** Background Public Accounts Committee in its first meeting held on 16 June 2020 impressed upon all the revenue generating departments for expeditious recovery of Arrears of Revenue pointed out by CAG in its report of 2017-18. and desired to constitute Recovery cells for this purpose. Accordingly, the Recovery cell in Mines and Geology department was constituted vide DGMG's orders no 4823 dated 23 October 2020.

**ii)** Man power deployment Initially an MOU was signed with Institute of Public Auditors of India (IPAI) and 2 Consultants were engaged in October, 2020. Keeping in view the magnitude and urgency of work due to One Time Settlement Scheme, it was decided to augment the manpower of Recovery cell by engaging 2 more consultants (1 Sr Consultant and 1 Consultant) through IPAI in July 2021.

**iii) Progress made so far**

**a)** Calculation of outstanding recoveries There were 103 files of contractors who were given mining contracts after 2013. We started from the scratch and have worked out recoverable amount in all these cases. This figure keeps on changing because of judicial intervention, defaults and deposits and has to be regularly updated.

It was observed that outstanding recoveries to the extent of approx. Rs 1422.58 crore related to pre-commenced period which was sub juiced which was roughly 49.75 per cent of the total recoverable amount.

Similarly, interest component in the total recoverable amount of Rs 2859.21 crore was Rs 1253.18 crore which was 43.82 per cent of the total recoverable amount. This figure will further increase with the passage of time.

## **b) One Time Settlement Scheme**

In view of huge outstanding dues of contractors, the State government, having noted various difficulties raised by the stake holders in the mining sector and pending litigations, vide orders dated 03.11.2021 notified “One Time Settlement Scheme” to resolve issues pertaining to Mining sector in the State and to restructure and recover long pending dues of contractors, under its flagship policy of the State “Vivado ka Samadhan”. Accordingly, the Principal and interest recoverable from all the contractors was worked out and intimated to contractors so as to enable them to deposit the amount finally payable under OTS.

## **iv) Outstanding PAC observations**

The PAC had directed to apprise the follow up action taken by the departments on the recommendations made by it so far. All these recommendations were compiled and assisted the department to apprise the PAC regarding follow up action taken by the department.

## **v) Arrears of revenue**

The report of arrears of revenue as of 31 March 2021 was compiled by collecting information from the Field offices and submitted to the office of PAG (Audit) Haryana office in time

## **15. Audit of Swachh Bharat Scheme of Amritsar and Ludhiana Municipal Corporations—**

Punjab Government in Local Audit Department, under the orders of the then Hon'ble Minister of Local bodies, 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. After the approval of Government of Punjab, the assignments were taken at M.C. Amritsar and M.C. Ludhiana by deputing two parties each consisting of one Sr. Consultant and two consultants w.e.f. 5th July, 2021 and completed on 04.01.2022. Most of the records were not produced. The Reports have been issued to the Department. The details of irregularities noticed are as under:

## **ODISHA**

Odisha Chapter was established in December 2008. The membership 171 of this Chapter as on 31.03.2022 was Shri Bibhudutta Basantia, Director General Audit, East Coast Railway is the president of the Chapter. The Regional Council Election shall be held during 2022.

The following assignments were undertaken by this chapter.

**(i) Audit of Gram Panchayats in Odisha :-** During 2021-22, the chapter has successfully conducted audit of about 717 Gram Panchayats and the Audit Reports were approved by the District Audit Officers of Local Fund Audit and the amount was paid. Another batch of 88 Gram panchayats were successfully audited and Audit Reports were approved by the DAOs.

**(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.

- b) College of Engineering and Technology, Bhubaneswar:- Two consultants have been posted on regular basis w.e.f 20.10.2019 for rendering continuous service.
- (c) Biju Pattnaik University of Technology, Rourkela:- Four consultants have been posted on regular basis for rendering consultancy service w.e.f 23.03.2019. But, out of four, one consultant has left service and the rest three are continuing.
- (d) World Skill Center, Bhubaneswar:- One consultant has been posted on regular basis w.e.f 10.12.2021 for rendering continuous service.
- (e) Indira Gandhi Institute of Technology, Sarang:- One consultant has been posted on regular basis in the Institution since 21.02.2022.
- (iii) (a) **Internal Audit of CBSE Regional Office & Centre of Excellency:-** As per orders of headquarters, the services of one Team Leader (Retd. IAAS Officer) and two qualified consultants (Retd. Sr. Audit Officers) were provided from 06.09.2021 to 21.09.2021 for conducting internal audit of accounts of CBSE, Bhubaneswar Regional Office for the period for the years 2019-20 and 2020-21. The work was completed and report submitted to headquarters office by the Team.  
  
(b) **Internal Audit of NRRI Cuttack, an unit of Indian Council of Agricultural Research ICAR) :-** One Team Leader (Retd. IAAS Officer) and two qualified consultants ( Retired Sr. Audit Officers) were engaged in audit of accounts of NRRI Cuttack during 02.03.2022 to 15.03.2022. The Draft Audit Report was submitted to the headquarters office by the team.
- (iv) (a) **Financial position of the Chapter:-** The chapter has invested Rs.200 lakhs in shape of Fixed Deposits as on 31.03.2022.  
  
(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. At present, the plan of the building has been approved by Bhubaneswar Municipal Corporation and efforts are being made to start construction soon.

## RAJASTHAN

1. **Membership:-** There are 171 members including 56 associate members of Rajasthan Chapter as on 31st March 2022. It includes newly added fourteen life time members, and 12 Associate Members turned life time members during 2021-22.
2. **Election of Chapter President:-** Post of President was lying vacant (March 2021) due to resignation (Feb -2021) of elected President. Election of new President was held on 22.7.2021 and Shri Prabhakar Joshi, retired Sr.AO. elected President unanimously.

3. **AGM:-** Annual General Meeting of Regional Council, Rajasthan Chapter, Jaipur was held on 4.12.2021 in hotel Amar Place, Jaipur. Annual accounts of the chapter for the year 2020-21 were approved. The Chartered Accountant M/S Zindal & Company was appointed for certification of annual accounts of the chapter for the year 2021-22 and his remuneration was also approved.

Members enjoyed the meeting with song, jokes, experience etc. presented/shared by artist members. Dinner for members and their spouses was also organized in the meeting.

4. **Regional Council Meetings:-** Quarterly meetings of Regional Council were held regularly during 2021-22.

5. **Projects/Assignments under taken and completed:-**

Internal audit of Jaipur Smart City Ltd (H.Q) for the year 2020-21 has been completed.

- Internal audit of Rajasthan State Pollution Control Board, Jaipur (H.Q) for the year 2017-18 and 2018-19 has been completed.
- Internal audit of two units, Jodhpur for the year 2009 to 2021 and Ramganj Mandi Kota of Spices Board of India for the year 2012-21 has been completed.
- Audit of two offices (Ajmer and Jodhpur) of CBSE for the year 2019-20 to 2020-21 was conducted by members of this chapter as assigned by Central Council.
- Audit of two offices (Ajmer and Jodhpur) of ICAR for the year 2019-20 to 2020-21 was conducted by members of this chapter as assigned by Central Council.

6. **Projects in pipeline:-**

- Internal audit of Jaipur Smart City Ltd. (H.Q.) for the year 2021-22 is likely to be assigned.
- Internal audit of Rajasthan State Pollution Control Board, Jaipur (H.Q.) 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 issued directions to get it conducted through their resource group (Internal Auditors) trained for this purpose. It was learnt that the resource persons so trained are not in sufficient number.
- MoRD is now going to get this work done through retired officers on contract basis directly, without role of any intermediate agency. However, this chapter is making efforts to get assignment of Internal Audit of "AAJEEVIKA Mission".

7. **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 are 33 such verification reports to be prepared up to July-2024. This chapter have completed seven reports up to March-2022.

## 8. **Recovery of outstanding dues**

The best efforts were made to recover old dues and succeeded to recover Rs.37760/- from one client.

## 9. **Services of Consultants to other agencies on monthly basis:-**

Services of 17 consultants have been provided to Rajasthan Skill and Livelihood Development Corporation (RSLDC) on regular monthly basis. This strength is going to be enhanced as soon as activities of RSLDC are restored which were shrunk due to Corona pandemic and when new training schemes are launched.

## 10. **Other developments**

- A new saving bank account opened in SBI, branch NCRB, Jaipur. It was done for convenience because this bank is adjoining to office of this chapter and bank of another existing account is far away from our office.
- Some organizations are inviting applications from retired officers for hiring them on contract basis for consultancy work. They are hiring directly and there is no official role of IPAI in this process.
- However, Rajasthan Chapter is making efforts to coordinate and assist them. In this regard two members have been engaged at “Social Audit, Accountability and Transparency Society” (SAAT) of Panchayati Raj and Rural Development Department, Rajasthan under MoRD, and one member has been engaged at ICED, Jaipur.

## **WEST BENGAL**

The IPAI West Bengal Chapter has been functioning since 2004 and has 117 members as on 31 March 2022. Our present President is Shri S.K Chaturvedi, IA&AS, Principal AG (Audit-I) West Bengal.

Like previous year, we faced a lot of problems in carrying out our normal routine work in the year 2021-22 due to Pandemic situation caused by COVID all over India. However, against all odds, we submitted Annual Accounts for the year 2020-21 and Provisional Accounts for the year 2021-22 (Figures up to Dec'2021) and performed our duties the after field audit at the residence of members concerned stated above. Further, we could complete the following assignments:-

1. During the year 2021-22 we have conducted special assignment of checking of Fixation of Pay of about 140 employees of Indian Association for the Cultivation of Science (IACS), Jadavpur, Kolkata, West Bengal, under control of and financed by Department of Science and Technology (DST), GoI in its entirety, as per prescribed terms and conditions.

2. IACS, Jadavpur, Kolkata, West Bengal, has recently assigned the work of re-examining the matter of Counting Past service of Technical Teaching personnel of IACS and the work is in progress.
3. Our Consultants completed the Audit of the Projects under National Highway & Infrastructure Development Corporation Ltd, North East Region (NH & I, DCL), assigned by the IPAI HQ.
4. We had also conducted the Internal Audit of the Indian Council of Agricultural Research – Central Research Institute Jute & Allied Fibres (ICAR – CRIJAF), Barrackpore, assigned by the IPAI, HQ.

## Obituary

Sl. No.	S/Shri	Chapter
1.	J.N Gupta	Central Office
2.	T.L. Gupta	Central Office
3.	R.L. Bhat	Central Office
4.	Hukam Jit Lal	Central Office
5.	K Anjaneyulu	Andhra Pradesh
6.	C Balananda Rao	Andhra Pradesh
7.	D Radhakrishna Murty	Andhra Pradesh
8.	A Krishna Rao	Andhra Pradesh
9.	N Sobhanadri	Andhra Pradesh
10.	K Hanumantha Rao	Andhra Pradesh
11.	M Venkata Reddy	Andhra Pradesh
12.	P Emmanuel	Andhra Pradesh
13.	V Bhanuchandran	Andhra Pradesh
14.	Hari Das Ghosh	Assam
15.	Ranajit Bhattacharjee	Assam
16.	Hiten Chandra Dutta	Assam
17.	Shri J.V. Shah	Gujarat
18.	Shri S.K. Parmar	Gujarat
19.	Shri H.M. Solanki	Gujarat
20.	Hari Ram	North West Chapter
21.	Raj Kishore Gupta	North West Chapter
22.	S.K. Bansal	North West Chapter
23.	Ramesh Chandra Mallick	Odisha
24.	Pakki Rama Rao	Odisha
25.	Niranjan Bala	Odisha
26.	Shri R.S. Misra	Rajasthan
27.	ShriSurgyan Singh Gurjar	Rajasthan
28.	Shri V.S. Sharma	Rajasthan
29.	ShriPooran Chand Yadav	Rajasthan
30.	Shri Satyendra Kumar Maheshwari	Rajasthan
31.	Shri N.K. Kapoor	Rajasthan
32.	Shri Mahesh Chandra Gupta	Rajasthan

## **INSTITUTE OF PUBLIC AUDITORS OF INDIA**

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### **Patron**

Shri Girish Chandra Murmu  
Comptroller and Auditor General of India

Central Council  
(2022-2024)

### **President**

Dr. Subhash Chandra Pandey  
Former Special Secretary to Government of India

### **Vice-President**

Ms. Shubha Kumar  
Former Dy. Comptroller and Auditor General

### **Member, Executive Committee**

Mr. Prem Kumar Kataria  
Former Addl. Dy. Comptroller and Auditor General

### **Treasurer**

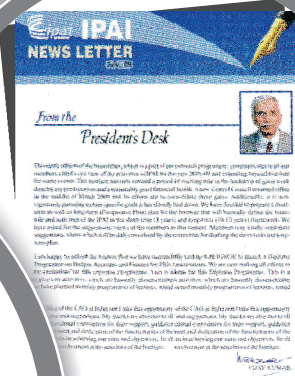
Mr. T.L. Sharma,  
Former Financial Advisor and Chief Accounts Office M.P. Housing Board

### **Other Members**

Mr. M.L. Panghotra,  
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