
International Relations

Post 1990s, one of the most important developments that took place concerning SAI-India, was its opening up internationally in a big way. It coincided with the globalization initiatives through which country's economy was passing following the famous 1991 liberalization reforms. SAI-India established itself as a big trainer, it entered into International auditing by becoming a member of UN Board of Auditors, its role and involvement in INTOSAI and ASOSAI became much more prominent. It entered into a number of fruitful and active MOUs of mutual benefit with a number of SAIs. In short, it acquired a formidable reputation in the global set up of SAIs.

A separate O&M Division was setup at HQrs Office on the recommendation made in Accountants General's Conference held in July 1978. The O&M Division at that time was also responsible for all works relating to INTOSAI, ASOSAI and Conferences of the Commonwealth Auditors General, liaison with other Supreme Audit Institutions (SAI) and International Agencies concerned with the Government auditing and accounting.

In April 1990, a separate Division named Policy, Planning, Research and Evaluation (PPRE) was created and in June 1991 the work relating to ASOSAI, INTOSAI and International Relations on Audit were transferred to this Division. In 1993, International Relations Division was established as Research & International Relations Division (RIR). In 2002, with the transfer of research functions to Principal Director (Training, Research and IT Audit), the name of RIR changed to International Relations Division (IR).

The activities of IR Division relate to:

- (i) All matters related to International Organization of Supreme Audit Institutions (INTOSAI).

- (ii) All matters related to Asian Organization of Supreme Audit Institutions (ASOSAI). It functions as ASOSAI Secretariat and maintains the ASOSAI website.
- (iii) Matters related to the Global Working Group (GWG) and maintenance of the interactive website AGNet2 of the GWG.
- (iv) External Audits of United Nations and/ or different UN bodies.
- (v) Bilateral Relations with other SAIs.
- (vi) Interaction with other Supreme Audit Institutions and other Regional groups of INTOSAI.
- (vii) Organizing seminars, meetings and workshops of international level
- (viii) Editing and publication of the Asian Journal of Government audit

INTERNATIONAL ORGANIZATION OF SUPREME AUDIT INSTITUTIONS (INTOSAI)

The International Organization of Supreme Audit Institutions (INTOSAI) founded in 1953, 'operates as an umbrella organization for the external government audit community'. For more than 50 years, it has provided an institutionalized framework of supreme audit institutions to promote development and transfer of knowledge, improve government auditing worldwide and enhance professional capacities, standing and influence of member SAIs in their respective countries in keeping with INTOSAI's motto, 'Experientia mutua omnibus prodest'. The exchange of experience among INTOSAI members are a guarantee that government auditing continuously progresses with new developments.'

INTOSAI is a non-governmental organization with special consultative status with the Economic and Social Council (ECOSOC) of the United Nations.

C&AG is playing a leading role in the INTOSAI as the details below would testify:

SAI India is one of the founder members of the INTOSAI which held its first Congress in 1953 in Havana (Cuba). Presently INTOSAI has 186 SAIs as members. The Secretariat of INTOSAI is permanently located in Vienna, in the Office of SAI-Austria. The INTOSAI Congress (INCOSAI) comprising all its members meets triennially.

INTOSAI Governing Board in its 35th meeting in October 1991 constituted INTOSAI Standing Committee on EDP audit with the C&AG of India as the Chairman. In 2002 meeting, INTOSAI Governing Board, approved the change of name of the Committee to 'INTOSAI Standing Committee on IT Audit'.

The XIV Triennial Congress of INTOSAI was held in Washington in October 1992 where Indian delegation was led by C&AG C.G. Somiah. The Congress was followed by a 3-day Technology Symposium which was conducted by C&AG of India.

In 1995, SAI-India was elected as a member of the Governing Board of INTOSAI (GB) for a period of six years and was re-elected as a GB member at INTOSAI-2001 for another term of six years. The 38th meeting of the Governing Board of ASOSAI nominated SAIs of China and India for the Governing Board of INTOSAI. As a result, SAI-India is in the Governing Board of INTOSAI for a further period of six years from 2007-13.

INTOSAI STANDING COMMITTEE ON IT AUDIT

As Chairman of INTOSAI Standing Committee on EDP (now IT) Audit since 1991, C&AG of India has actively fostered the objectives of the Committee viz. supporting member institutions in developing their knowledge and skills in the use of audit of Information Technology by providing facilities for exchange of experiences and encouraging bilateral and regional co-operation.

In the first meeting of the Committee, under Chairman C.G. Somiah, three Working Groups were constituted with Canada, Sweden and UK being the Convener of these groups to deal with specific identified areas for each of these 3 groups.

Some of the important developments relating to this Committee's work are recounted below:

India has brought out an INTOSAI EDP Directory through EDP Survey of SAIs for use of members. The first issue of the Directory was circulated in 1995. The Directory provides general information about IT Audit practices and Tools and specific information on training and funding, individual SAIs to work out bilateral or multilateral arrangements for setting up the IT or IT Audit function, organizing IT training, and exchanging software and IT literature. The Committee publishes a bi-annual journal 'intoIT'. 23 issues have been published till 2005-06. Each issue has a dedicated theme. The main themes for 24th and 25th issues are 'Training in IT Audit' and 'IT Governance' respectively.

All the issues are also available on the Committee web-site www.intosaiitaudit.org.

The Committee holds seminars on performance auditing triennially and four seminars have been held so far. For the 4th seminar held at Moscow in April 2004, the theme was 'Performance auditing in e-Govt.' 5th Seminar on Performance Audit on IT Governance was held during 3-4 March 2007 at Oman.

A new EDP Directory in CD-Rom format was brought out and distributed during XII INCOSAI at Seoul.

SAI-India published mandates of INTOSAI members electronically as well as in the hard copies (in three volumes). This covered 142 SAIs comprising 3 volumes which were given to all the members in the XI meeting of the Committee held at New Delhi in November 2002 (presided over by C&AG of India, V.N. Kaul).

In the area of research projects, the Committee was working on 2 projects namely, 'Measures taken to counter fraud in IT environment' and 'Cross Organisational Country Systems'. Besides, the Committee has also undertaken a major project on 'Auditing e-Government'. In the meeting of INTOSAI Standing Committee held in Oslo in September 2003 the Committee decided to prepare guidance for auditing the e-governance applications.

JÖRG KANDUTSCH AWARD

In the XVI INCOSAI held at Montevideo Uruguay in November 1998, an event of special pride to India was conferment of Jörg Kandutsch Award to SAI India 'in recognition of important achievements and contributions made in the field of Government Audit by SAI India'. The award, instituted in honour of Dr. Jörg Kandutsch, former President of the Austrian Court of Audit and Secretary General of INTOSAI, is given once in three years at the triennial INCOSAI for exceptional merit to one of the SAIs. This award was, ostensibly given to Indian SAI in recognition of its role as Chairman of INTOSAI Committee on EDP (now IT Audit) whose first Chairman was C&AG C.G. Somiah. C&AG Shunglu, his successor in office, in fact recognised this when he wrote to C&AG Somiah as much in December 1998 just after receiving the award saying '... this award has been given to India this time in view of our contribution to EDP. As I recall it, you became Chairperson of this Committee and guided its work till you demitted office. The award is thus a recognition of that effort,

and I take this opportunity to offer the felicitations of the Department to you.¹

The 18 INCOSAI held in Budapest, Hungary in 2004 approved a Strategic Plan (2005–2010).

The Strategic Plan reorganized INTOSAI committees and working groups to meet the aims of the strategic plan and proposed establishment of goal liaison for each strategic goal by the Governing Board (GB) to build close cooperation between committees, working groups and task forces and the GB. In the Extraordinary GB meeting of INTOSAI held in March 2005, C&AG of India was elected as Goal Liaison for Goal 3 dealing with knowledge sharing/ knowledge services.

Besides being the Chairman of the Standing Committee on IT Audit, Comptroller and Auditor General of India is also a member of INTOSAI (i) Governing Board, (ii) Professional Standards Committee, (iii) Working Group on Audit of Privatisation, (iv) Working Group on Environmental Auditing, (v) Task Force on Audit of International Institutions and (vi) Finance and Administration Committee of INTOSAI.

INTOSAI DEVELOPMENT INITIATIVE (IDI)

IDI was established in May 1999 in Norway as a Foundation under Norwegian law, giving it organisational and economic independence. The INTOSAI Development Initiative (IDI) is a non-profit organisation that operates with the purpose of building the capacities of the staff of Supreme Audit Institutions (SAIs). The IDI's main target groups are all SAIs of developing and emerging countries members of the International Organisation of Supreme Audit Institutions (INTOSAI). It was to foster the advancement of public accounting and auditing, specially in developing nations through exchange of information and training for the professional staff of SAIs.

It would be obvious from the above that C&AG of India is actively involved in many of the important activities of the INTOSAI and has made a rich contribution in all the areas mentioned above.

ASIAN ORGANISATION OF SUPREME AUDIT INSTITUTIONS (ASOSAI)

The first ASOSAI Assembly was held in New Delhi in May 1979 which elected C&AG Gian Prakash as its Chairman and ever since then the C&AG of India is actively involved in ASOSAI during the period covered by this history. Some important activities relating to ASOSAI with which India was associated are given below:

Sixth ASOSAI Assembly was hosted by the C&AG of India, in November 1994. It was a big event and different Committees were set up by the C&AG of India to prepare and execute the action plan during the assembly which was a grand success that culminated with New Delhi Declaration of 'Guidelines on Promoting Effective Accounting and Adequate Internal Control System in Government'.

The C&AG of India also took over as Chairman of ASOSAI with this Assembly for a three years period i.e. 1994-97. During the period 1997-2000, SAI India was nominated for the special seat in Governing Board of ASOSAI based on its overall performance and contribution to ASOSAI. The C&AG of India took over as Secretary General of ASOSAI in October 2000 for a three years term and was renominated in 2003 Assembly at Philippines for another term of three years from 2003-06 and further in 2006 Assembly in China SAI-India was again nominated for Secretary Generalship for the third term for the period 2006-09.

The C&AG of India has hosted a number of ASOSAI sponsored workshops and training programmes including ASOSAI-IDI-ADB sponsored training programme for the training of trainers in 1998; an IT Audit workshop sponsored by ASOSAI in 2002 and an ASOSAI sponsored workshop on 'Performance Audit' conducted by iCISA in November 2005.

The C&AG of India is a Member of Governing Board of ASOSAI since its inception.

ASIAN JOURNAL OF GOVERNMENT AUDIT

The Asian Journal of Government Audit is an official document of ASOSAI with the sole aim to provide the members of ASOSAI with a forum for sharing experience, knowledge and skills acquired in varied areas of audit. It also arms readers with the latest tools and techniques used by SAIs in the field of audit. It is 25 years since SAI India is bringing out this journal, which started its journey in 1983, within a span of 4 years of the establishment of ASOSAI.

The Board of Editors consists of SAI of India, Philippines and Sri Lanka . The journal which used to be an annual issue, became biannual from 2004 and it is brought out twice a year in April and October. It also became an e-journal with the emergence of wide use of computers and in the era of information technology.

INTERNATIONAL ASSIGNMENTS—ENTRY TO UN BOARD OF AUDITORS

The Comptroller and Auditor General of India entered the arena of International Audit in 1992 when he was elected to the UN Board of Auditors (BOA) in the elections held in the UN General Assembly in New York in 1992—initially the assignment was for the term period 1st July 1993 to 30th June 1996 and subsequently renewed for second term of 3 years from July 1996–June 1999. The BOA had three Auditors General of member states including India—the other two at that time were Ghana and UK.

India's entry as Auditor to the United Nations owes a lot to the efforts of C&AG Somiah. Although the initial move for this assignment was made by the then C&AG Gian Prakash in 1981, not much headway could be made, presumably, because the proposal did not fit into the priorities of the Ministry of External Affairs who are the nodal Ministry in the matter.

But India's entry to UN has a background history.

When C&AG Somiah went to London for Commonwealth Auditors General Conference in October 1990, he got the idea to stake claim for this job, since, as he mentioned to the author, 'everybody there was talking about this job and Indian Audit was second to none in experience and expertise'. On return, he first called on the Prime Minister (then Shri P.V. Narasimha Rao) regarding SAI India's candidature for the United Nations auditorship and subsequently made a formal request to him for Ministry of External Affairs announcing India's candidature. The Prime Minister responded positively and asked the Foreign Secretary (Mr. Dixit) to discuss the modalities for SAI India's election to the United Nations Board of Auditors with the C&AG Somiah. After this meeting, things moved fast with MEA's backing of India's case. JS (UN) addressed all heads of missions to secure support for India's candidature. Material for circulation viz. a draft notes verbale, brochure on the office of C&AG of India and C&AG's bio-data were sent for circulation. Foreign Secretary also addressed the missions in June 1992 and he followed it up by reminding them

(through telex) in September 1992—some selected missions were addressed. Letters were sent to Departments' Audit offices in London and Washington. C&AG addressed all the heads of SAIs in ASOSAI while Dy. C&AG addressed selected heads of other SAIs. C&AG Somiah visited New York in October 1992 and hosted a dinner meeting at the UN building with the Permanent Representatives to UN of various countries to canvass support in the election being held in November that year. Pakistan, initially was a contender but later withdrew. The position of Member, UN BOA was open to Asian Countries and the contest was between India and Philippines (which was a sitting Member). In the election in the General Assembly, India was overwhelmingly voted as a Member of the UN BOA. The second term of this assignment for SAI India was uncontested, with the Asian Group endorsing the Indian C&AG for the position. India, however, lost its bid for a third consecutive term against Philippines for which election were held in 1999. However, an analysis of this loss by the then C&AG Shunglu prompted him to plan in a more systematic fashion for such audits in future.

SAI India's entry as Member of UN BOA in 1993 came more than 45 years of the first election held for this job in 1947 (which is also India's year of independence). Considering that Pakistan had entered the UN BOA in 1961 and remained UN Auditor for 15 years and Bangladesh who became a Member of BOA in 1978 remained for 6 years, it would surprise many that India entered the scene so late (when its credentials for the job were excellent all through). True, an attempt was made in 1982 but it did not go beyond Ministry of External Affairs' scrutiny and India's candidature was never formally announced. Even though late, yet India's entry was a 'high point' in IA&AD history in post 1990 era. That was an event that changed the face of IA&AD in more than one way. It not only accorded a signal recognition to India's stature but it had profound impact on SAI India's audit in some other ways too.

First, it opened up Indian audit system to the global systems. This exposure gave great benefit to the profession of auditing in SAI India. It also opened up for the Departments' personnel several avenues in international auditing and related assignments. Today such personnel on deputation to UN and allied agencies number more than 20 (leaving out several others who joined these agencies and quit the Department). It also helped in hastening the process of computerization in the Department and computer skills of

IA&AD personnel, specially the IA&AS officers of senior batches who picked up computer language for those assignments during training in NAAA, Shimla. After its election to UN BOA, SAI India has entered as Auditor to many other international organisations.

After he became a Member, UN BOA in line with the practice followed, the C&AG operated the post of Director of External Audit (DEA), UN BOA at the UN HQrs in New York. The first incumbent to this post was T.R. Krishnamachari, Pr. Director (RIR), who was all along helping the C&AG, Somiah, in chalking out the strategy for the entry into the UN Audit. As per the distribution of work among the three Members of the UN BOA, India was the Principal Auditor for the UN HQrs in New York (with the C&AG of UK as the sub-auditor for the UN office in Geneva), UNHCR (Geneva), UNEP, HABITAT (both in Nairobi) and the UNU in Tokyo.

After the retirement² of T.R. Krishnamachari, in December 1995, T. Sethumadhavan joined as the Director of External Audit, UN BOA and he was followed in May 1997 by Kanwal Nath. During 1996, Director of External Audit, SAI-India held the post of Chairman, Audit Operations Committee, which finalises the day to day functions of the UN BOA.

India's rich experience in performance auditing (while carrying out reviews of plans, schemes and programmes) came in as a very useful tool for its successful performance in the external audit environment as a Member of the UN BOA. Till then, to a large extent, the audit reports brought out by the Board on UNHCR mostly reflected audit comments based on financial audit. After India's entry into the Board, the UN Audit Reports increasingly started expressing opinions based on the physical outputs and performance arising from the budgetary inputs and expenditures. This received significant appreciation from the UN fraternity. It is to India's credit that a large number of recommendations which the UN General Assembly made in its resolutions on the results of audit by the UN BOA during the years in which India's C&AG was a Member of the Board, related to the findings and observations made in the Reports drafted by India.

The role of the Director of External Audit, UN BOA was highly demanding and it is in the fitness of things that the incumbents to the post, who were carefully selected by the C&AG himself, indeed brought credit to the Department. The responsibilities of the Director included detailed and meticulous audit planning, drafting of audit guidelines, training and briefing of the audit teams (most

of whom were new to this job), overseeing the audit, finalising the Management Letters with appropriate audit recommendations and finalisation of the Audit Reports. He also had to interact with the UN Management as well as with his counterpart in the UN BOA. While the Board printed Annual Audit Reports in respect of the UNHCR, the other agencies and funds had biannual Reports. As part of his duties, the Director of External Audit appears before the ACABQ (Administrative Committee for Administrative and Budgetary Questions with 13 elected Members) and the Fifth Committee (Functional Committee of General Assembly where all countries are represented) of the General Assembly where he is required to provide clarifications to justify the findings and recommendations included in the Audit Reports.

Member, UN BOA is also a Member of the UN Technical Committee for Accounting and Auditing Matters which finalises the accounting and auditing standards for all UN Agencies and funds, while the DEA is a Member of its Working Group.

An interesting fact in the context of India becoming a Member of UN BOA, was the request received from the Addl. CGDA in December 1993, asking C&AG to consider utilising the specialised knowledge and expertise of the Defence Account Department alongside audit organisation. The request was specifically in relation to audit of UN peace keeping operations where they claimed some expertise. Pr. Director, RIR replied to this reference expressing inability to consider his suggestion.

Subsequent to his election as the auditor to the UN, the C&AG of India had several other international auditing assignment. He was the External Auditor for (i) International Centre for Genetic Engineering & Biotechnology (ICGEB) with HQrs in Italy from 1996 to 2004 and (ii) Organisation for the Prohibition of Chemical Weapons i.e OPCW Headquarters at The Netherlands for 6 years (January 1997 to December 2002) jointly with SAI-Pakistan. Earlier SAI-India had been its External Auditor for 1997-99.

Currently, the C&AG of India is the External Auditor of the following International Organisations:

- (i) International Maritime Organisation with HQrs at London (United Kingdom) for two terms of 2 years each (July 2000 to June 2004). Subsequently, it was extended for a period of further four years with effect from July (July 2004 to June 2008).

- (ii) Food and Agriculture Organisation (FAO) with HQrs at Rome (Italy) for two terms of 2 years each (July 2002 to June 2006). The term has been renewed for a further period of two years from July 2006 (i.e. July 2006 to June 2008).
- (iii) World Tourism Organisation with HQrs at Spain (January 2000 to December 2007) as Joint External Auditor with SAI-Spain.
- (iv) World Health Organisation with HQrs at Geneva (Switzerland) for the biennium 2004–2005 and 2006–2007. Comptroller and Auditor General of India has been reelected by the 60th World Health Assembly for another term of 4 years from 2008–2011.

The IR Division services relating to C&AG's International assignments are to fix schedules in consultation with Directors of External Audit (DsEA) at Rome and Geneva regarding Food and Agriculture Organisation (FAO) and the World Health Organization (WHO) audits. IR Division, amongst other functions, is responsible for initiating action for nomination of teams, provide the teams with training and background material and prepare draft Management Letter (ML), draft Audit Report in the case of International Maritime Organisation (IMO). In the case of FAO and WHO, the draft Audit Reports are being finalized by IR Division on their receipt from DsEA-FAO and WHO. These Audit Reports mainly cover the audit of Financial statements, Value for Money audit (VFM) and audit of compliance in field offices.

GLOBAL WORKING GROUP

A Global Working Group (GWG) of 18 SAIs was set up to discuss matters of mutual concern and to make available information and best practices adopted by these SAIs. The Group has held 8 meetings so far. The first meeting of the GWG was held in USA in January 2000. The last meeting was held at San Francisco, California from 10–12 April 2007. SAI-India maintains the website of the GWG (www.agnet2.org). SAI-India hosted the GWG meeting in New Delhi in 2004.

PANEL OF EXTERNAL AUDITORS OF UNITED NATIONS

'Panel of External Auditors of United Nations' consists of the external auditors of United Nations i.e. Member of the Board of Auditors, its specialised agencies and the International Atomic

Energy Agency. The panel meets once a year to address developments in accounting/ auditing practices world wide. India is a member of this panel since 1993.

BILATERAL TIES WITH SAIs

During the period SAI-India signed Memorandum of Understanding (MoU) with the SAIs of China, Mongolia, Venezuela, Brazil, Bhutan, Russia, Poland, Bhutan and Oman. Various mutual exchange programmes as laid down in the MoUs are held every year between India and China, Poland, Bhutan, Oman.

INDO-CHINESE COOPERATION IN AUDITING

The MoU with China will rank as one of the most important bilateral ties given the time when it was done (January 1992). The Memorandum was signed by C&AG C.G. Somiah and Mr. Lu Peijian on 15 January 1992 during the visit of four-member Chinese Audit Delegation led by Mr. Lu Peijian, Auditor General of the People's Republic of China (PRC), in January 1992 at the invitation of C&AG C.G. Somiah. The MoU aimed at reinforcing the exchanges and cooperation in the field of audit between the two countries. It envisaged exchange of information and literature on audit, bilateral seminars on audit theory and methodology in selected areas, participation in international training courses on either side and, periodic exchange of visits and study tours by senior audit officials of the two countries.

Indo - China MOU has an interesting background. C&AG Somiah had gone to China in May 1991 at the invitation of his Chinese counterpart. In fact it was an invitation extended to his predecessor which was renewed sometime later and by that time Shri Somiah had taken over as C&AG. In China, C&AG had an invitation for a meeting with the Chinese Prime Minister which lasted about 30 minutes with the Indian Ambassador to China in attendance. At the meeting where the Auditor General of China was also present, it was mentioned that the Chinese Auditor General needed interaction with the Indian auditors to improve their expertise.

The Chinese premeir expressed a desire to have an MOU for cooperation between the two countries in this regard. While responding positively to the suggestion, C&AG Somiah reiterated the Indian Prime Minister's invitation to the Chinese Premier to visit India. The Chinese Prime Minister readily gave his consent to

visit India and he visited India soon thereafter setting the tone for improved relations between the two countries.

Following the MOU there have been very active collaboration between the two SAIs—there have been seminar every year, alternatively in India and China on themes of mutual interest.

ASOSAI RESEARCH PROJECTS

Uptill now, there have been seven Research Projects sponsored by ASOSAI and India has been represented in three of these. These were (i) 'Financial Accountability and Management in Government', (ii) 'Audit of Public Works and Projects, and (iii) 'Government Revenues: Accountability and Audit'. Currently SAI-India is a member of eighth research project of ASOSAI on 'Environmental Audit Guidelines'.

CONFERENCE OF COMMONWEALTH AUDITORS GENERAL

A Conference of the Commonwealth Auditors General is held triennially for exchanging views and sharing experiences relating to different aspects of Government auditing in the Commonwealth countries. The fourteenth conference in the series was held in London during 15–19 October 1990 under the Chairmanship of Sir John Bourn, Comptroller and Auditor General of United Kingdom. Shri C.G. Somiah, Comptroller and Auditor General of India attended the *conference*³. Nine topics of interest to the Supreme Audit Institutions of the Commonwealth countries were discussed, including development in the role of Auditors General in contributing to Parliamentary Accountability, staffing requirements for Audit Offices—Recruitment considerations, approach to Certification and Regularity Audit and review of Computer Security, development in Performance Auditing. India contributed its country papers on all the nine topics and actively participated in the conference.

XV Conference was held in Harare during September 13-17, 1993; and XVI in Lahore, Pakistan in 1996. SAI India was represented by Dy. C&AG P.K. Lahiri. The C&AG of India contributed the lead paper on the topic 'Audit of Transport Services' and acted as rapporteur for this topic. Lahore Conference culminated in the adoption of the Lahore declaration, which noted that SAIs are one of the main legislative instruments to enhance accountability and transparency, and, together with other anti-corruption agencies, are powerful deterrents to corruption.

The XVII Conference was held at Sun City South Africa during 10–13 October 1999 on 'Auditing in the next Century' and the XVIII Conference at Kuala Lumpur, Malaysia during 7–9 October 2002 on 'Engineering Audit in the Public Sector'.

The XIX Conference of the Commonwealth Auditors General was held in Wellington, New Zealand from 30 January to 2 February 2005. The theme of the conference was 'Raising Public Sector Auditing to the Next Level'. SAI-India presented a paper on 'Measurement and reporting of Performance in SAI-India-New Initiatives' under the sub theme (3) 'Excelling at managing ourselves'.

NOTES: CHAPTER-20

¹ C&AG V. K. Shunglu's letter dated 11 December 1998 to C&AG C.G. Somiah

² The post of Director (External Audit), it was decided, would be a cadre post of IA&AS. At the time of posting of T.R. Krishnamachari as Director of External Audit, the question of his tenure was discussed. While the tenure of the DEA was entirely upto the discretion of C&AG, there being no age limit prescribed by UN, it was decided to limit his tenure till his date of retirement.

³ Activity Report-IA&AD 1990-91 page 126

LIST OF KEY EVENTS

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| 1 July 1993 | C&AG elected as the member of the Board of Auditors of UN. |
| 1998 | Recognizing the important achievements and contributions in the field of government audit. Jorg Kandutsch Award was conferred to Sh. Vijay Krishna Shunglu, C&AG of India |
| 2002 | C&AG appointed as External Auditor for the FAO for a term of four years |
| 2004 | C&AG appointed as External Auditor of the WHO for a term of four years. |

DOCUMENT

Copy of C&AG V.K. Shunglu's D.O.dated December 11, 1998 addressed to C&AG C.G. Somiah

Dear Shri Somiah,

The INCOSAI Conference was held at Montevideo from 8 to 14 November 1998. You would recall that one of the events at the Conference is the presentation of the Jorg Kandutsch Award for exceptional merit to one of the SAIs. I am pleased to inform you that this Award has been given to India this time in view of our contribution to EDP. As I recall it, you became Chairperson of this Committee and guided its work till you demitted office. The Award is thus a recognition of that effort, and I take this opportunity to offer the felicitations of the Department to you.

The Award is a plaque with citation in German. We have some plans for getting it copied and I hope to send you, in due course, a copy of the original plaque received by us. We are in the process of selecting a suitable place for displaying the Award and you may wish to suggest an appropriate place.

With best regards to Mrs. Somiah and wishing you a Very Happy New Year.

Yours sincerely
SD/-
(V.K. Shunglu)

GLOSSARY OF ABBREVIATIONS

ACABQ	Administrative Committee for Administrative and Budgetary Questions
BOA	Board of Auditors
CGDA	Controller General of Defence Accounts
ECOSOC	Economic and Social Council
EDP	Electronic Data Processings
FAO	Food and Agriculture Organisation
GB	Governing Body
GWG	Global Working Group
ICGEB	International Centre for Genetic Engineering & Biotechnology
IDI	INTOSAI Development Initiative
IMO	International Maritime Organisation
IR	International Relations
JS (UN)	Joint Secretary (United Nations)
ML	Management Letter
MoU	Memorandum of Understanding
O&M	Organisation & Methods
PPRE	Policy Planning Research and Evaluation
PRC	People's Republic of China
RIR	Research & International Relations
UK	United Kingdom
UN	United Nations
VFM	Value for Money
WHO	World Health Organisation.