

**OFFICE OF THE ACCOUNTANT GENERAL  
(GENERAL & SOCIAL SECTOR AUDIT)  
MADHYA PRADESH, GWALIOR**

No. /OAD (M)/SAAB/Minutes/O-0/25

Dated: 19-12-2018

**Minutes of meeting of Madhya Pradesh State Audit Advisory Board**

Meeting of Madhya Pradesh State Audit Advisory Board was convened on 06.12.2018 at 12.00 noon under the Chairmanship of Shri Rajiv Kumar Pandey, Accountant General (General & Social Sector Audit), Madhya Pradesh, Gwalior in the Conference hall of Office of the Accountant General (General & Social Sector Audit), Madhya Pradesh, Gwalior. Following members were present in the meeting: -

Honorary External Members (S/Shri)			Ex-officio members (S/Shri)	
1	Ms. Medha Patkar	Founder-Social Activist, Narmada Bachao Andolan and Narmada Navnirman Abhiyan (Regd Trust)	1	Rajiv Kumar Pandey Accountant General (General & Social Sector Audit), M. P, Gwalior.
2	Prof. Sangeeta Shukla	Vice Chancellor, Jiwaji University, Gwalior	2	Chandra Bhan Sr Dy. Accountant General/ Administration
3	Dr. D.K.Dubey	Director, Defence Research & Development Organisation, Gwalior	3	Anubhav Kumar Singh Dy. Accountant General/ Economic Sector
4	Smt. Parveen Mehrotra	Sarpanch, Hatod Gram Panchayat, Shivpuri.	4	Mohammad Fazal Suhail Dy. Accountant General/ Social Sector-I
5	Smt. Manjula Patankar	Director, Roshni Ramakrishna Mission Ashrama, Gwalior	5	J.N. Perumal Dy. Accountant General/ Social Sector-II
6	Rajeev Kumar Dubey	Chartered Accountant, Kailash Chand Jain & Co. Indore	6	Jitendra Tiwari Dy. Accountant General/ General Sector
7	Sanjay Singh	National Convener, Jal-Jan Jodo Abhiyan		

At the outset DAG General Sector welcomed all the members and gave the introduction of all the external and internal Board members. The Accountant General after welcoming the members of the Board briefed about the institution of CAG and its functioning and the objectives of constitution of the Audit Advisory Board. The Accountant

General (G&SSA) requested the members to suggest/comment on issues, if any, which would make audit more effective.

After the welcome speech, a Power Point Presentation about the (i) functions and Audit Plan of office of the Accountant General (General & Social Sector Audit) was made before the Board members by Sh. Jitendra Tiwari, DAG/General Sector, (ii) about Performance Audit (PA) on Hospital Management in District Hospitals (DH) by DAG/Social Sector-II and (iii) about PA on Water Supply management by DAG/Social Sector-I.

During the presentation following suggestions were given by our honourable external members of the board: -

1. Shri D.K. Dubey suggested that (i) a system on quality assurance should be put in place to monitor the quality of activities carried out by hospitals with special emphasis on laboratories and also recommended third party audit. NABL accredited testing labs should be established for quality enhancement. (ii) methodology adopted by District Hospital for disposal of hospital waste and (iii) Implementation of training modules to various categories of staff in DH.

DAG SS-II stated that these issues are being looked into in the ensuing Performance Audit on Hospital Management.

2. Ms Manjula Patankar said that access is an issue for the persons with disabilities. Proper ramps are not built and wherever it is built, they are not with proper specification. There is no disability friendly access. All the public buildings should be friendly for the persons with disability.

DAG, SS-II stated that this aspect has been addressed in audit as a part of infrastructure available in district hospitals and will be examined during Performance Audit.

3. About the PA on functioning of Technical Education and Skill Development department Shri D.K. Dubey suggested that there should be upgradation of courses from time to time and should be linked to demands in job market. Ms Manjula Patankar added that it should be ensured that eligible persons are getting training. She also suggested that concerns of disabled population should be kept in view while framing training programmes as well as prioritise self-employment opportunities for disabled. She also suggested that special faculties should be created for teaching specially abled children.

4. Prof. Sangeeta Shukla expressed (i) concern about non sanctioning of permanent faculties in educational institutions and government educational institutions are being manned by contractual faculties (ii) Delay in availability of funds for paying salaries to faculties and (iii) Schemes for girl education not reaching the targeted population.

5. About the PA on Water Supply management in Urban Local Bodies, Shri Sanjay Singh suggested that gaps between demand and supply of water should be checked. Data on source of water should be checked since it is very scarce. Sustainability of every water supply project should be given due importance while planning the project. He added that for water audits and for audit of operation/maintenance schemes, specialists may be hired for assisting the audit teams as well as utilization of geo morphology. Funds are generally being utilized between January and March which should be looked in audit. Awareness campaigns should be carried out among the communities through education and communication about water supply projects which will encourage community contribution/participation.

A presentation on office of Accountant General (Economic & Revenue Sector Audit) Bhopal was made by Shri Anubhav Kumar Singh, DAG Economic sector.

Following further suggestions were given by the external members.

6. Ms. Medha Patkar appreciated the contribution of CAG and said that environmental issues like diversion and misuse of natural resources should be examined during audit. She added that transparency and accountability is major concern. Section 4 of RTI act is not being followed by any of the department. Every department should have a website which should have all the information like allotment and utilization of funds, land, water utilization, etc. A mechanism should be in place for capturing the impact of degradation of natural resources on GDP which will help in decision making and as well as ensure that stakeholders are kept well informed.

7. Ms Medha Patkar suggested that participation of Gram panchayats and system of monitoring at the lowest level should be examined in audit with reference to whether all the plans are approved by the competent authority, amount of resources available are matchable with the plan prepared by the government and whether all the government orders are being complied with.

8. Ms Patkar wanted to know how the compliance of issues raised in audit by the Government departments is watched by audit and whether any follow up is done in case of non-compliance by the Government departments. AG explained that regular follow up is

done through issuing reminders to Inspection Reports and follow-up audit is also conducted after 3-5 years in some cases.

9. Ms Parveen Mehrotra pointed out that in gram panchayats record keeping is very poor and in view of poor maintenance of records, it is difficult to get the audit conducted. She suggested that training should be imparted to persons in gram panchayats for proper record maintenance so that effective audit could be taken up.

10. Shri Rajeev Dubey suggested that training should be given to the auditee in maintenance of accounting records. He stated that Local Fund Audit reports lack quality and needs improvement. He added that tendering process on procurements should be thoroughly reviewed across all the departments as huge amount of public money is spent on procurements.

At the end, Accountant General thanked all the members of the Board for their valuable suggestions and requested them to feel free to give their suggestions any time after the meeting.

Meeting ended with a Vote of Thanks expressed by Shri J.N. Perumal, Member Secretary of the Board. He thanked all the External Members for sparing their valuable time for the meeting and for their suggestions and valuable inputs, which would be helpful in strengthening the audit process.

**(This issues with the approval of Accountant General)**

**-Sd-  
Dy. Accountant General/SS-II &  
Member Secretary cum convener  
(SAAB)**