

## Status of Internal Audit as on 31.03.2009

S. No.	State/UT	Total No. of units	No. of units covered in Internal Audit	Period covered	Units not covered	Reasons
1.	A & N Islands			Absent		
2.	Andhra Pradesh	SPO = 1 DPOs = 23 BRCs = 1106 URCs = - CRCs = 6953 VECs = 78472 Others = - <b>Total = 86555</b>	1 23 1106 - 2317 26157 - <b>29604</b>	Upto 31.3.2008 Upto 31.3.2008 Upto 31.3.2008 - Upto 31.3.2008 Upto 31.3.2008 - -	- - - - 4636 52315 - <b>56951</b>	Planning to cover the remaining units in coming 2 years.

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3.	Arunachal Pradesh	SPO = 1	1	Concurrent	0	Due to shortage of in house audit team.
		DPOs = 16	9	Upto 2008-09	7	
		BRCs = 84	17	Upto 2008-09	67	
		URCs = -	-	Upto 2008-09	-	
		CRCs = 209	16	Upto 2008-09	193	
		VECs = 2031	79	Upto 2008-09	1952	
		Others = 771	-	Upto 2008-09	771	
		<b>Total = 3112</b>	<b>122</b>		<b>2990</b>	
4.	Assam	SPO = 1	1	Upto 2003-04	-	Shortage of Man Power.
		DPOs = 23	23	Upto 2003-04	-	
		BRCs = 145	145	2004-05	-	
		URCs = -	-	2005-06	-	
		CRCs = 2473	123	2006-07	2350	
		VECs = 19017	46	2007-08	18971	
		Others (SMC) = 40994	30	2008-09	40964	
		<b>Total = 62653</b>	<b>368</b>		<b>62285</b>	

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5.	Bihar	SPO = 1 DPOs = 37 BRCs = 533 URCs = - CRCs = - VECs = 57000 (app.) Others = <b>Total = 57571</b>	1 37 - - - - <b>38</b>	Upto 31.3.2008	- - 533 - - 57000 - <b>57533</b>	Audit for 2008-09 is to be taken up after empanelment of CA firms after election process.  Panel prepared in 2005 expired after 3 years.
6.	Chandigarh	SPO = 1 DPOs = - BRCs = - URCs = - CRCs = 20 VECs = - Others = - <b>Total = 21</b>	All 20 nos clusters have been covered.	Upto 31-3-2009	1 - - - - - - <b>1</b>	-----

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7.	Chattisgarh			Absent		
8.	D &NH	SPO = 1 DPOs = 1 BRCs = 1 URCs = - CRCs = 15 VECs = 268 Others = - <b>Total = 286</b>	Only one block units covered in Internal Audit	Financial Year 2008-09 Covered till 31.8.2009.	1 1 0 - 15 268 - <b>285</b>	-----

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9.	Daman & Diu			Absent		
10.	Delhi	SPO = 1 DPOs = - BRCs = - URCs = - CRCs = - VECs = - Others = - <b>Total = 1</b>	1 - - - - - - <b>1</b>	Upto 2006-07	-----	-----

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11.	Goa			Absent		
12.	Gujarat	SPO = 1 DPOs = 29 BRCs = 224 URCs = 4 CRCs = 3351 VECs = 22153 Others = - <b>Total = 25762</b>	1 29 201 4 2911 Separately Audited (No. not shown) - <b>3146</b>	Financial Year 2008-09 1-4-2008 to 30-9-2008 Completed. From 1.10.2008 to 31.3.2009 is under progress	- - 23 - 440 - - <b>463</b>	100% covered as per MHRD guidelines.

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13.	Haryana	SPO = 1	-	-	1	Due to non-appointment of CAs for Internal Audit.
		DPOs = 20	2	2007-08	18	
		BRCs = 119	77	2007-08	42	
		URCs = -	-	-	-	
		CRCs = 1235	-	2007-08	1235	
		VECs = 6045	6045	2007-08	-	
		Others = -	-	-	-	
		<b>Total = 7420</b>	<b>6124</b>		<b>1296</b>	
14.	Himachal Pradesh	Absent				

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15.	J&K			Absent		
16.	Jharkhand	SPO = 1 DPOs = 24 BRCs = 216 URCs = 4 CRCs = 2975 VECs = 40560 Others = - <b>Total = 43780</b>	1 24 216 - - 10000 - <b>10241</b>	All upto 2007-08 2008-09 partially	- - - 4 2975 30560 - <b>33539</b>	-----

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17.	Karnataka	SPO = 1 DPOs = 30 BRCs = 196 URCs = - CRCs = 2884 VECs = 45000 Others = 5 <b>Total = 48116</b>	- 16 115 - 1600 3500 5 <b>5236</b>	2007-08	1 14 81 - 1284 41500 - <b>42880</b>	It is proposed to undertake Internal Audit of 20000 SDMCs during 2009-10 of Gulbarga & Balgaon District.
18.	Kerala			Absent		

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19.	Lakshadweep			Absent		
20.	Madhya Pradesh	SPO = 1 DPOs = 48 BRCs = 313 URCs = - CRCs = - VECs = 107000 Others = 13000 <b>Total = 118228</b>	1 48 313 - - 6260 2000 <b>6698</b>	Monthly full year 2008-09 VEC only partial.	- - - - - 100740 11000 <b>111740</b>	-----

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21.	Maharashtra	SPO = 1	-	December 2008	1	Internal Audit for 4 <sup>th</sup> Quarter is under process.
		DPOs = 59	03	2008	56	
		BRCs = 353	136	2008	217	
		URCs = 153	94	2008	59	
		CRCs = 4860	412	2008	4448	
		VECs = 32847	1942	2008	30905	
		Others = -	-	2008	-	
		<b>Total = 38237</b>	<b>1085</b>	<b>2008</b>	<b>35686</b>	
22.	Manipur	Absent				

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23.	Meghalaya	SPO = 1 DPOs = 7 BRCs = 39 URCs = 5 CRCs = 438 VECs = - Others = - <b>Total = 51</b>	- 4 22 5 - - - <b>31</b>	4/2008 to 2/2009	1 3 17 0 438 - - <b>459</b>	East Garo Hills, West Garo Hill, South Garo Hills are not covered.  Garo Hills District in progress. All the units are expected to be completed in report 2008-09 by the end of May 2009.
24.	Mizoram			Absent		

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25.	Nagaland	SPO = 1 DPOs = 11 BRCs = 41 URCs = - CRCs = - VECs = 1268 Others = - <b>Total = 1321</b>	- 3 - - - - - <b>3</b>	2006	1 8 41 0 0 1268 - <b>1318</b>	(Not Given)
26.	Orissa	SPO = 1 DPOs = 30 BRCs = 314 URCs = - CRCs = 4513 VECs = 50629 Others = - <b>Total = 55487</b>	1 30 314 - 2135 2780 - <b>5260</b>	2007-08 upto 2 <sup>nd</sup> quarter of 2008-09.	- - - - 2378 47849 - <b>50227</b>	To be covered in the year 2009-10.

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27.	Puducherry	SPO = 1 DPOs = 3 BRCs = 6 URCs = - CRCs = 25 VECs = 420 Others = NIL <b>Total = 455</b>	1 3 3 - 25 - - <b>32</b>	Up to 31-3-2008	- - 3 - - 420 - <b>423</b>	(Not Given)
28.	Punjab	SPO = 1 DPOs = 20 BRCs = 216 URCs = - CRCs = 1499 VECs = 18600 Others = - <b>Total = 20336</b>	1 20 216 - 1499 18600 - <b>12675</b>	Internal Audit for the SSA funds of the functionaries has been conducted or the Financial Year 2008-09.	0 0 0 - 0 0 0 <b>0</b>	Two CA firms have been appointed for conducting Internal Audit of SSA Punjab. All the functionaries are covered under Internal Audit.

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29.	Rajasthan	SPO = 1	1	Upto 2006-07	-	Shortage of Internal Audit Team.
		DPOs = 28	28	2005-2008	-	
		BRCs = 200	157	Upto 2006-07	43	
		URCs = -	-	-	-	
		CRCs = -	-	-	-	
		VECs = -	-	-	-	
		Others = -	-	-	-	
		<b>Total = 229</b>	<b>186</b>	-	<b>43</b>	
30.	Sikkim	Absent				

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31.	Tamil Nadu	SPO = 1 DPOs = 30 BRCs = 412 URCs = - CRCs = 4088 VECs = 43339 Others = - <b>Total = 47870</b>	1 30 412 - 4088 Selected at Random - <b>4531</b>	2005-06	NIL	Internal Audit work looked after by State Internal Audit department. Due to delay in audit and not being concurrent, moved with Government to grant permission to appoint CA's as internal auditors (85) depute Internal Audit staff at the disposal of SSA. Order of Government awaited. Hence audit from 2006-07 is pending.
32.	Tripura	SPO = 1 DPOs = 4 BRCs = 40 URCs = 1 CRCs = 332 VECs = 1062 Others = 3980 <b>Total = 5420</b>	1 4 40 1 201 504 1547 <b>2298</b>	Dec' 08 Dec' 08 Dec' 08 Dec' 08 Feb' 09 Feb' 09 Feb' 09	- - - - 131 558 2433 <b>3122</b>	Due to Shortage of Staff.

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33.	Uttar Pradesh			Absent		
34.	Uttarakhand	SPO = 1 DPOs = 13 BRCs = 95 URCs = - CRCs = 1089 VECs = 7102 Others = 13 (DIETs) <b>Total = 8313</b>	- 3 12 - 30 60 3 <b>108</b>	Two or three quarters of 2008-09.	1 10 83 - 1059 7042 10 <b>8205</b>	Internal Audit work is in progress.

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35.	West Bengal	SPO = 1 DPOs = 20 BRCs = - URCs = } CRCs = } 713 VECs = 45209 Others (WEC) = 4126 <b>Total =</b>	- 20 - 50 - - <b>70</b>	April 2008 to September 2008	1 - - 663 45209 4126 <b>49999</b>	Only Two persons were appointed for Internal Audit which is not sufficient. Appointment of Internal Audit firm is in process and Internal Audit by CA firms will start from 1 <sup>st</sup> June, 2009.