

## Status of Internal Audit as on 30.06.2010

S. No.	State/UT	Total No. of Units	No. of units covered in Internal Audit	Period covered	Units not covered	Reasons/Remarks
1.	A & N Islands	SPO – 1 DPO – 1 BRC – 9 URC – 00 CRC – 37 VEC – 305 TOTAL - 353	SPO – 1 DPO – 1 BRC – 4 URC – 00 CRC – 12 VEC – 48 TOTAL - 66	2008-09	BRC – 5 URC – 00 CRC – 25 VEC – 257 TOTAL - 287	Internal audit for 2009-10 will Start during August 2010
2.	Andhra Pradesh	SPO = 1 DPOs = 23 BRCs = 1137 CRCs = 6937 Schools = 76443	SPO = 1 DPOs = 23 BRCs = 1137 CRCs = 6937 Schools = 76443	2009-10	Nil	
3.	Arunachal Pradesh	SPO = 1 DPOs = 16 BRCs = 84 URCs = 1 CRCs = 209 VECs = 2886 Others = 36 (KGBV) Total = 13329	0 04 08 09 41 62	April to June'2010	1 12 76 200 2845 3133	Out of the left units one third of the sub-district level units will be covered within this financial year.

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4.	Assam	SPO – 1 DPO – 23 BRC – 145 CRC – 2473 VEC – 23342 SMC – 42843 Total - 68827	SPO – 1 DPO – 23 BRC – 145 SMC – 452 Total - 621	2009-10	CRC – 2473 VEC – 23342 SMC – 34809 Total - 60624	
5.	Bihar	37 DPOs + SPO= 38	38	UP TO 31-03-2010	6 DPOS	IN PROGRESS.
6.	Chandigarh	Clusters – 20	Clusters – 11	30.06.2010	Clusters – 9	Will be completed in the end of August, 2010
7.	Chattisgarh	11 Districts	86 Blocks	01.04.2009 To 31-03.2010	7 Districts	
8.	D & N H	01	-----	March 2010	01	Process for requirement of Internal Audit . Process in Progress.
9.	Daman & Diu	103	NIL	NIL	NIL	Process for recruitment of CA for internal audit is in progress
10.	Delhi	SPO = 1 DPOs = 0 BRCs = 0 URCs = 19 CRCs = 110	1 0 0 0 0	Directorate of Audit, Govt. of NCT of Delhi has already completed internal audit of this office up to 2008-09. The report has been received and is under process.	0 0 0 13 85	Note: As no funds are transferred to CRC & DURC hence no audit is required.

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		VECs = 0 Others = 0 <b>Total = 130</b>	0 0 <b>1</b>		0 0 <b>98</b>	
11.	Goa	1871 units including VEC PTAs, BRCs, CRCs, SPO.	9 units	Upto Dec 09	1862	Will be taken up once Internal Audit cell/wing is established at SPO.
12.	Gujarat	SPO – 1 DPO – 29 BRC / URC – 228 CRC - 3351 Total - 3609	2704	01.04.2009 to 31.3.2010	905	*Internal Audit's in first phase is completed and second phase is going on. In some district BRC & CRC are not covered yet. They will be covered in second phase. *Because of Social Reason & In charge Problem Some BRC,CRC were absent at the time of audit will completed in second phase of Audit.
13.	Haryana	SPO – 1 DPO – 20 BRC – 119 CRC – 1487 VEC – 7079	DPO – 30	UPTO 2007-08		Engagement of CA firm is likely to be finalized for internal audit work of SSA.

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14.	Himachal Pradesh	SPO =1 DPOs =12 BRCs =118 URCs =0 CRCs =2102 VECs =14,913 Others =3 <b>Total = 17,149</b>	Half yearly report for the current year 2009-10 as on 30-09-2009 of twelve districts has been received from internal auditor M/S Anil Sood & Co. Chartered Accountant. Reminder issued to M/S Anil Sood & Co vide letter No 1578 dated 01-07-2010 for submission of complete reports at the earliest .	Covered up to 2009-10. For the year 2010-11 Section Officers posted in DPO offices has been asked to conduct concurrent internal audit of at least 20 units in each district by 30 <sup>th</sup> Septeber 2010. Process to cover 1/3 units under internal audit 2010-11 through CA is being initiated. NIQ will be issued at the earliest.	12 districts project offices.	
15.	Jammu & Kashmir	Absent				
16.	Jharkhand	Internal Auditors have been appointed. They will start the audit of first quarter by 15-08-2010				
17.	Karnataka	SPO DPO-30 Blocks - 202 Clusters - 2844 VECs - 46288 Others - 5	SPO - 1 DPO- 19 Blocks - 127 Clusters - 1778 VECs - 23867	2009-10	SPO - 0 DPO - 11 Blocks - 75 Clusters - 1066 VECs- 22421	2010-11 SSA has appointed 04 CA firms to take up the concurrent audit. During 2010-11, 22421 VECs will be audited along with 2009-10.

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18.	Kerala	SPO-1 DPO's-14 BRC's-152 URC's-7 CRC's-1385	Audited up to 30-9-09 14 DPOs being Audited concurrently by state audit team. BRC level audited by DPO's and CRC's will be audited by BPO's	14 DPO's office audited up to 30-6-09 by state audit team		
19.	Lakshadweep	SPO-1 BRC-3 CRC-9 VEC-10 Others-0 Total-23	BRC-1 CRC-2 VEC-2	2009-10	18	Audit work is in progress in 2 islands
20.	Madhya Pradesh	SPO-1 DPO - 50 BRC-318 CRC- 4500 VEC- 108950 DIET- 50 Total- 113869	SPO-1 DPO - 50 BRC-318 CRC- 15 VEC- 3180 DIET-50 Total- 3614	2009-10	CRC - 4485 VEC - 105770 Total - 110255	Internal Audit / Concurrent Audit completed for the year 2009-10
21.	Maharashtra	BRC - 353 CRC - 4860 VEC - 32847 <b>Total - 38060</b>	BRC - 146 CRC - 717 VEC - 1794 <b>Total - 2657</b>	31.12.09 31.12.09 31.12.09	BRC - 207 CRC - 4143 VEC - 31043 <b>Total - 35393</b>	

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22.	Manipur	10	10	1 <sup>st</sup> April 2008-31 <sup>st</sup> March '09	Nil	Internal Audit for 2009-10 will begin from 2 <sup>nd</sup> week of August '2010 and is being conducted by a C&AG empanelled firm.
23.	Meghalaya	SPO - 1 DMC - 7 Jt.DMC - 15 BRC - 39 SMC - 6877	SPO - 1 DMC - 7 Jt.DMC - 15 BRC - 39	2008-09	SMC - 6877	The Internal Auditor has been as asked to take up the Audit of SMC receiving fund for more than One lakhs along with all other units during the year 2010-11
24.	Mizoram	SPO - 1 DPO - 8 BRC - 26 CRC - 171 VEC - 797	NIL	2010-11	SPO - 1 DPO - 8 BRC - 26 CRC - 171 VEC - 797	CA firm appointment in progress for internal audit
25.	Nagaland	SPO-1 DPO- 11 BRC- 46 VEC- 1267	-----	2005-06	-----	In progress of building a mechanism

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26.	Orissa	SPO-01 DPO-30 BRC-316 CRC-4742 VEC-54758 Total=59847	SPO-01 DPO-30 BRC-316 CRC-280 VEC-8296 Total=8923	Up to 31.03.2010	50924	Shortage of time
27.	Puducherry	4	4	Up to 31-03-2010	-	-
28.	Punjab	SPO = 1 DPOs = 20 BRCs = 216 CRCs = 1499 VECs = 20209 Others(DIETs) = 17 Total = 21962	0 3 22 90 350 465	Financial Year 2009-10 up to June 2010	1 17 194 1409 19859 17 21497	In order to strengthen the Internal Audit wing under SSA, State of Punjab has been divided in three zones namely Amritsar Zone, Ferozepur Zone and Ludhiana Zone headed by Assistant Manger (Internal Audit) along with one accountant for the purpose of Internal Audit. Staff has been appointed in the month of July 2010.  Due to these changes, the coverage of units is less

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						in this quarter as the recruitment was under process during the 1 <sup>st</sup> quarter. Substantial units shall be covered in the next quarters by the newly recruited employees in the Internal Audit wing. Before it, the Internal Audit had been conducted by CA Firms. They covered 100% units during the year 2008-09.
29.	Rajasthan	Absent				
30.	Sikkim	SPO=1 DPO=4 BRC=25 CRC=115 <u>SMC/School=778</u> Total Unit = <b>923 Units</b>	SPO=1 DPO=4 <u>SMCs=259</u> Total = <b>264 Units</b>	2009-10	659 Units	Insufficient time to complete the Internal Audit prior to commencement of Statutory Audit.

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31.	Tamil Nadu	DPO 30 BRC 412 ----- <b>442</b> -----	DPO 30 BRC 412 ----- <b>442</b> -----	2005-06 (Completed)	Nil	State Audit department was undertaking SSA audit work. The SIShas moved the State Government to form In-house Audit Wing due to present audit system is not concurrent and post audit is not serving the purpose. Orders of Govt. of Tamilnadu has since been received. In house Internal Audit iwng will be constituted shortly.
32.	Tripura	1946	50	Upto 30 <sup>th</sup> June 2010	1896	
33.	Uttar Pradesh	SPO – 1 DPO – 71 BRC – 880 URC – 9 CRC – 8249 VEC – 92311 Others DIET – 71 KGBV – 454 <b>Total - 102046</b>	SPO – 0 DPO – 11 BRC – 110 URC – 3 CRC – 181 VEC – 2906 Others DIET – 12 KGBV – 67 <b>Total - 3290</b>	01.04.2010 to 30.06.2010	SPO – 1 DPO – 60 BRC – 770 URC – 6 CRC – 8068 VEC – 89405 Others DIET – 59 KGBV – 387 <b>Total - 98756</b>	
34.	Uttarakhand	8340	1838	2009-10	6502	
35.	West Bengal	50068	3919	2009-10	46149	Six Districts have been covered; the rest of the districts will be covered in the next assignment.