BHUBANESWAR BRANCH OF EASTERN INDIA REGIONAL COUNCIL OF

THE

# Institute of Chartered Accountants of India

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# NEWSLETTER



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Dear Professional Colleagues, Greetings of the day!

Wishing all our members and students a Happy Ganesh Chaturthi! As Chartered Accountants, we are at the forefront of a business landscape that is experiencing one of its biggest overhauls in recent times, and professionals such as ourselves must remain on top of these developments, enabling us to stay one step ahead at all times.

Traditional practice avenues face the risk of redundancy as time passes, owing to increased reliance on automation and Artificial Intelligence driven solutions, and newer government policies moving in such a direction as well. In order to stay relevant, CA's such as ourselves must expand our practice areas towards generating value for our clients, rather than relying solely on their compliance requirements.

Services such as value-adding consultancy, business advisory and support are to be adopted alongside our traditional practices in enabling better client retention. By creating new opportunities for our clients by providing these value-added services, we are paving the way for our clients to build their businesses to new heights.

Thank you, stay safe and stay healthy.

CA. Bisworanjan Sutar Chairman

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### **Members Area of Interest**

### Administrative Reforms in India By Dr (CA) Biswadev Dash FCA, PhD

(Dr Biswadev Dash is a chartered Accoutant and had qualified doctorate education from Utkal University Bhubaneswar. He is also an Insolvency Professional & Registered Valuer)

The role of Indian Bureaucrats in present India can hardly be ignored. The civil liberty and the fundamental rights extended to citizen are mostly achieved and protected by the strong bureaucracy of India. The power of Indian Bureaucrat can be seen and observed in the recent book written by Former US President Barack Obama, "tell-all" memoir "A Promised Land". In the book Former US President stated that he would be cautious in foreign policy, unwilling to get out too far ahead of an Indian bureaucracy that was historically suspicious of US intentions, our time together confirmed my initial impression of him as a man of uncommon wisdom and decency and also stated that in many respects modern-day India is counted as a success story, having survived repeated changeovers in government, bitter feuds within political parties, various armed separatist movements. Indian Bureaucrats ensures to achieve a pro-active, responsive, accountable, sustainable and efficient administration for the country at all levels of government.

Some kind of reforms was introduced even though these reforms in the India's bureaucracy are not a mission impossible. In present times as the new breed of technologically savvy and highly intelligent people are opting towards India's bureaucracy, reforms are well accepted among bureaucracy. Even though some criticising the bureaucracy for many of its ills, but we often forget that, like in every other profession, the bureaucracy has its share of the good and bad. It is absolutely difficult to believe that any other profession is the epitome of goodness or competence, and thus can replace the bureaucracy misses the wood for the trees. India's bureaucracy have some of the best and brightest as also some of the worst, just like in any collection of people. And they are sitting atop a prickly, unionised, rules-obsessed, obdurate lower bureaucracy. However, the bureaucracy that took India through the last 75 years can't be the one to take it through the next 75 years we need a proactive, imaginative, technology-savvy, enabling bureaucracy to face new challenges of public administration.

Administrative reforms can be seen in India, even prior to independence. In 1786, Lord Cornwallis started this movement and the same was popularly known as the Cornwallis Code which contained provisions for governing the civil, policing and judiciary administration in British India. Post-Independence, during the Nehru era, the Gopalaswami Ayyangar and Gorwala reports of 1950, the Paul Appleby reports of 1953 and 1956, VT Krishnamachari (1960) and K Santhanam (1964). Then came the Administrative Reforms Commission of 1966, which gave 20 reports till 1970. In the next decade, the Economic Administration Reforms Commission (LK Jha, 1983) and on Centre-State relations (Sarkaria, 1988). Post-1991, the Fifth Central Pay Commission (1997) and

the Expenditure Reforms Commission (2000); the Civil Service Examination Review (2001). Weve also mentioned the CRC report (2003, ex-CJI Venkatachaliah, chair). The formal first Administrative Reforms Commission (ARC) as a Commission of Inquiry was set up in January,1966 which was Chaired by Late Morarji Desai. The first Administrative Reforms Commission was set up to examine the public administration of the country and make recommendation for reform and reorganisation when necessary, involving the following aspects:

The machinery of the Government of India and its procedures or work
The machinery for planning at all levels
Centre- State relationships
Financial administration
Personnel administration
Economic administration
Administration at the State level
District administration
Agricultural administration and
Problems of redress of citizens grievances.

Thereafter another Commission were setup to look after the process of administrative reforms. The Second Administrative Reforms Commission (ARC) was constituted on 31.08,2005, as a Commission of Inquiry, under the Chairmanship of Shri Veerappa Moily for preparing a detailed blueprint for revamping the public administrative system.

The Veerappa Moily Commission was requested to suggest measures to achieve a proactive, responsive, accountable, sustainable and efficient administration for the country at all levels of the Government. In fact it had presented the following 15 Reports to the Government for consideration:

Right to Information: Master Key to Good Governance Unlocking human capital: Entitlements and Governance

Crisis Management: From Despair to Hope

Ethics in Governance

Public Order : Justice for all

Local Governance

Capacity Building for Conflict Resolution – Friction to Fusion

Combating Terrorism

Social Capital – A Shared Destiny

Refurbishing of Personnel Administration – Scaling New Heights

Promoting e-Governance – The Smart Way Forward

Citizen Centric Administration – The Heart of Governance

Organisational structure of Government of India Strengthening Financial Management System

State and District Administration

Through the process Veerappa Moily Commission had made certain important recommendations for which a Core Group on Administrative Reforms (CGAR) headed by the Cabinet Secretary were constituted. The CGAR after seeing the report of the Veerappa Moily Commission recommendations thought it is proper first send it to the concerned administrative ministries/departments, since they are the ground force. The views of the concerned administrative ministries/departments are then considered by the Core Group on Administrative Reforms (CGAR) headed by the Cabinet Secretary.

At present what we are seeing as the faceless assessment is the product of Administrative reforms. People need to be kept in ease rather than entangle themselves with Government system & procedures. In fact the 2019 budget recommended for faceless assessment. In the Union Budget 2019, the Finance Minister proposed the introduction of a scheme of faceless e-assessment. As a part of of Administrative reforms the faceless assessment scheme seeks to eliminate the human interface between the taxpayer and the income tax department. The faceless assessment scheme lays down the procedure to carry out a faceless assessment through electronic mode.

Now in present times the following are the major steps are taken. The aims of these reforms are to encourage greater efficiency, transparent and corruption free governance, accountability and reduce scope for discretion with an ultimate philosophy of Minimum Government - Maximum Governance.

### (1) Mission Karmayogi:

This is a National Programme for Civil Services Capacity Building (NPCSCB). It is a comprehensive reform of the capacity building apparatus at individual, institutional and process levels for efficient public service delivery. It is aimed at building a future-ready civil service with the right attitude, skills and knowledge, aligned to the vision of New India.

The capacity building will be delivered through iGOT-Karmayogi digital platform, with content drawn from global best practices.

### (2) Lateral Entry:

Lateral entry means when personnel from the private sector are selected to an administrative post of the government despite them not being selected in or being part of a bureaucratic setup. This is significant because contemporary times require highly skilled and motivated individuals at the helm of administrative affairs, without which public service delivery mechanisms do not work smoothly. Lateral Entry helps in bringing the values of economy, efficiency, and effectiveness in the Government sector. It will help in building a culture of performance within the Government sector.

### (3) e-Samiksha:

A real time online system for monitoring and follow up action on the decisions taken by the Government at the Apex level in respect of implementation of important Government programmes/projects. It is a digital monitor

for bureaucracy to rein in slackers. Also, the government has been taking an intensive review for weeding out inefficient and Officers of doubtful integrity by premature retirement.

#### (4) e-Office:

e-Office Mission Mode Project (MMP) has been strengthened for enabling Ministries/Departments to switch over to paperless office and efficient decision making.

### (5) Citizen Charters:

Government has mandated Citizen Charters for all Ministries/Departments which are updated and reviewed on a regular basis. It is a written document that spells out the service provider's efforts taken to focus on their commitment towards fulfilling the needs of the citizens/customers.

#### (6) Good Governance Index 2019:

It assesses the Status of Governance and impact of various interventions taken up by the State Government and Union Territories (UTs). The objectives of GGI are to provide quantifiable data to compare the state of governance in all States and UTs, enable States and UTs to formulate and implement suitable strategies for improving governance and shift to result oriented approaches and administration. It has been launched by the Ministry of Personnel, Public Grievances & Pensions.

#### (7) National Conference on e-Governance:

It provides a platform for the government to engage with experts, intellectuals from industry and academic institutions to exchange experiences relating to e-Governance initiatives. In 2020, the 23rd National Conference on e-Governance was organised by the Department of Administrative Reforms and Public Grievances (DARPG) along with the Ministry of Electronics and Information Technology (MeitY) in Mumbai.

### (8) Centralized Public Grievance Redress and Monitoring System (CPGRAMS):

It is an online web-enabled system developed by National Informatics Centre (Ministry of Electronics & IT [MeitY]), in association with Directorate of Public Grievances (DPG) and Department of Administrative Reforms and Public Grievances (DARPG). The CPGRAMS provides the facility to lodge a grievance online from any geographical location. It enables the citizen to track online the grievance being followed up with Departments concerned and also enables DARPG to monitor the grievance.

### (9) National e-Governance Service Delivery Assessment:

It aims at assessing the States, UTs and Central Ministries on the efficiency of e-Governance service delivery. Comprehensive restructuring of the Scheme for 'Prime Minister's Awards for Excellence in Public Administration' in 2014 and thereafter in 2020.

As a part of Minimum Government - Maximum Governance, Indian Bureaucrats perception among themselves need to be accessed in way that they need a same living space as that of an ordinary citizens which enables them not to be choked in the several pressures they pass through in their journey as a bureaucrat.

Four constants should guide approaches to Public administration reform

- 1. Public administration reform is as infrequently entirely successful as it is vitally important. While parts of programmes have achieved what they set out to achieve, there are very few examples, in developing countries, where the ultimate objectives of reform have been achieved in a sustainable manner. Far from deterring, this fact should strengthen UNDP's determination to find solutions.
- 2. In this sector at least, as much as in others, it is always best to apply the Keep it Short and Simple (KISS) principle.
- 3. It is too simple, and leads to failure, to just copy from famous models without due regard for environmental differences.
- 4. PAR is a slow process. Trying to increase the speed of reforms risks jeopardizing national ownership and long-term sustainability.

Measuring progress is, of course, critical to evaluating the success of any programme. Performance management is becoming a core facet of many people centric programmes. In developing public administration programmes, as with all programmes, establishing the base line is essential for defining project objectives against which relevant indicators can be set to monitor progress and measure impact. There are two main steps involved in establishing a baseline:

- (a) Understanding the national context and
- (b) Completing a more detailed situational analysis.

Once these have been completed, indicators can be established. To be effective, these must be Specific, Measurable, Achievable, Relevant and Time-limited (SMART). However, many national level and even programme level indicators do not adequately measure impacts on the well-being of the poor, marginalized people, and women. Most reforms in government are only partially successful not because, once implemented, they yield unsatisfactory outcomes but because they never get past the implementation stage at all. Learning lessons from experience, and applying them, is therefore especially important.

There is difference between changes and reforms. All reforms are changes, but all changes cannot be considered as reforms. Changes are linked with piecemeal alternations and very often sporadic. The purpose of change is not to bring about large-scale or radical alternations changes always do not have specific and positive purposes. Sometimes changes are introduced half-heartedly. The changes may be reactionary. On the

other hand, reforms aim at wide and sometimes radical changes in a system. Reforms are always normative and are introduced with specific purpose in mind. The administrative reform does not fall in the category of movement and are normative in nature. They are introduced for the attainment of specific purpose. It is generally said that the idea of introducing reforms arises only when the prevailing system appears to be unworkable or fails to meet the basic demands of society. Academically Indian Bureaucrats are some of the creamiest brain in their initial years of studies and also after they join the civil service they are also sufficiently trained to handle complicated situations for public benefits and these reforms will add to their strength to rise to public expectation.

### **ANNOUNCEMENT**

## Students converted from earlier scheme to revised scheme from July 21, 2021 to August 20, 2021 allowed to appear in Old/ New scheme in November, 2021 examination

The Examination Department vide its announcement dated June 21, 2021 had given an "Opt out option" for examinees in case examinee himself/ herself or his/ her grandparents, parents, spouse, children and siblings (residing in the same premises) were infected with COVID-19 (with carryover of fee paid and exemptions granted) to the November, 2021 examination cycle.

Thereafter, the last attempt to appear in CA Final and Intermediate Old Course examination was extended to November, 2021 examination irrespective of opting out of May, 2021 examination cycle, vide announcement dated August 20, 2021.

In view of the above announcements, the students who have converted from earlier scheme to revised scheme from July 21, 2021 to August 20, 2021 are hereby allowed to appear in Old/ New scheme (Intermediate (Integrated Professional Competence)/ Intermediate and Final (Old)/ Final (New)) in November, 2021 examination.

Accordingly, such students while filling the examination form for November, 2021 examination cycle, are required to specify the scheme they intend to appear.

Director, Board of Studies, ICAI

### Forthcoming Events for the Month of October 2021

### a. Members

- 1. Seminar on Self Introspection & Ethics-Driving Force of the Insolvency Profession on 2nd October, 2021.
- 2. Seminar on Audit Quality Maturity Model & Standards on Audit on 3rd October, 2021.
- 3. Preparatory meeting for National CA Conference 2021.

### b. Students

- 1. Practising Non-Violence In Our Conduct With Gandhi Jayanti Celebration 2021 on 2nd October, 2021.
- 2. ICITSS- Information Technology Class & Orientation course.
- 3. AICITSS- Advanced Information Technology Course.
- 4. Debate & PPT Competition on 29th October, 2021.

### ON THE LIGHTER SIDE OF LIFE

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#### **MEDIA**

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ରିପୋର୍ଟ- ବୀରୁ ସାହୁ

### THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA BHUBANESWARBRANCH OF EIRC

## 'India needs talented finance professionals'

### ICAI, BBSR holds webinar

BHUBANESWAR: The Institute of Chartered Accountains of India (ICAL), Recognitions of finds (ICAL), Rhubaneswar branch, jointly with the Guwahut branch of EHIC of ICAI held a two-day virtual meet on Menturshipor Young Members At the ourse, chairmen of both branches, Rhubanessian States Biaworunjap Sutar (Bhithoneswar) and Kamai Mour (Guesheri), welcowed the members and were of the siew that there is no scarcity of individual excellence, knowl-edge and talent in the profes-tion but there is an aimost

need to inspower the young professionals to enable them to become successful leaders. Chief guest vice-president of ICAI De Debashos Mitra and ICAI De Debashio Mitra and guest of honour. Chairman, ERG of ICAI Sumi Kamar. ERG of ICAI Sumi Kamar. Saloco also emphasised housinda having a log chink of roung population needs talentest and dedicated finance professionals to back the comment of the country. Expert speakers Aditya Maheshwari from Kelkatta and MP Vigyhamar from Chemai discussed various regtes where the young members need gealance in their day—to—day practice. The session was foslowed by a panel discussion on Turning.

### ଆଇସିଏଆଇର ଆଭାସିକାର୍ଯ୍ୟକ୍ରମ

ଜୁନ୍ତେଶ୍ୱର ବ୍ୟଳ(କିଣ୍ଡ): ଲଅନ୍ତେମ୍ବର ଅନ୍ଦିନୀତ कुन्तनका पर पुराक्षा वाता वश्च पूर वर्णान PLEA DES ENTRE DIRIGIOS PRESENTAS କୁବନେଶର ଶାଖର ଅଧାର ଥିଏ ବିଶ୍ୱରଞ୍ଜନ ପ୍ରତୀୟ ଏବଂ ପ୍ରଥୀତାତି ଶାଖର ବିଶ କମଳ ମୌଳ ସେଥିତ ସଦବ୍ୟକୁ ସମ୍ମୋଧ୍ୟ କରିଥିଲେ । ଅତିଥିଲାବେ ଆଲାକି ଏଆଲାର ଉପାଧର ହିଏ ଦେବାଶିତ ମିତ ଏବଂ କଥାଇଥାରୁଥିର ଅଧ୍ୟକ୍ଷ ପୁନାର ହାତୁ ଯୋଗ ଦେଇଥିଲେ । ଦେଶର ଅଥନୀତିକୁ ପୁକୃତ କରିବା ଦିଗରେ ଭାରତର ପ୍ର ପ୍ରତିଶାସାନ ତାର୍ଗାବିଙ୍କୁ ଉଷ୍ଟଶାକୃତ ହାଟେ କାର୍ଯ୍ୟ କରିତାକୁ ହେତ ବୋଲି କଥାନାନେ କହିଥିଲେ ।

ସିଲିଗୁଡ଼ିର ଆଦିତ୍ୟ ମାହେଷ୍ଟରା କଲଳାଚାର ଏମ୍ ପି ଦିଉଣ କୁମର ଆହୋଟନା ବରିଥିଲେ। କାର୍ଯ୍ୟଟମହ ରହାନ ପୂର୍ଣ୍ଣ ଜଣଧର ଜାହୁବା ତେଖ, ସହାପତି ପୌରମ ହେଳୀ, ବୋଷଧର ପ୍ରତାପ କୁମାର ସାହୁ ପ୍ରମୁଖ ପରିଚାଳନା କରିଥିଲେ ।

# ଆଇସିଏଆଇ ପକ୍ଷରୁ ମେୟରସିପ୍ ପ୍ରୋଗ୍ରାମ

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දුදෙදෙල, අත (දෑකෙ): කෙසෙතුම්ම කසරයෙස දුදෙදෙල बाब रक, विकास सब तक्षते वस वस्तरण दैनदुरुवात देंग तरदान තෙරෙන්තු සත්සුන දේකක ගෙරෙන සඳසිර ගෙනම්) ගුර ගෙර प्राथम कार स्थापन प्रथम प्रथम के के का प्रथम प्रथम कर कर कि ह रचनत छड्ड्डिक वश्यम क्षात्रम् वर्षेक वृत्रकार्यमः। छाउत्।ता DOM SUBE CONES OF DOMINIO DOM CAND ROOM କରଣତାକୁ ପୂଦ ସବଦ୍ୟକ ପର୍ଣ୍ଣ ହକୁ ଉର୍ଯ୍ୟକ୍ତମ କରଣତଥି । ଏହି हैं। इस के प्रमुख कर के किएका कुछ का सुवाद कार। इस ଜନର ନେଖର ଉପପ୍ରିତ ବରଙ୍ଗାମରଙ୍କୁ ଅନ୍ୟୟିତ ଉପିସ୍ଥାନ । ମୁଖା ଅନିଥି ଏହା प्रकार वर्षपुरस्य कार्यकारक स्तास प्रेन राजनीय तेतु नार ଜଣକାସର୍ଥିତ ଅଧ୍ୟକ୍ତ କୁହାର ବଳ୍କ ସହର ଅବସ୍ଥରେ । ସିରିସ୍ମରିତ ଅଧ୍ୟ most treoper, someon de erro. Designo "ob custo со у кобор, реста ветем адата вербый до сам ଦୃଷ୍ଟି, ଜଣାଧାର ଜାନୁନୀ ତେଷ, ପଲଗଡ଼ି ହିଏ (ପୌଳମ ଲେକ୍ସ, ଜଲଗଣ ଅଧ୍ୟ धनव श्वास वार्, शार्व करका वृक्षम मुगळ कर्, शांक करवा शक ଦୁର୍ବ ହମୟ କୁଏ ନୁହି ପିଶର ଧନୟନ ପର୍ଚ୍ଚଳୟ କହିଛିଥେ ।

# ଆଇସିଏଆଇ ପକ୍ଷରୁ ମେ&ରସିପ୍ ପ୍ରୋଗ୍ରାମ

ଭୁବନେଶ୍ୱର, ୧୮ା୭ (ସ୍ୱା.ପ୍ର): ଇଆଇଆର୍ସିର ଆଇସିଏଆଇ ଭୁବନେଶ୍ୱର ଶାଖା ଏବଂ ଗୁଆହାଟି ଶାଖା ପକ୍ଷରୁ ଏକ ସମୟରେ ଦୁଇଦିବସୀୟ ଯୁବ ସଦସ୍ୟଙ୍କ ମେନ୍ଦରସିପ୍ ପ୍ରୋଗ୍ରାମ ଭର୍ଚୁଆଲ ମୋଡରେ ଆୟୋଜିତ ହୋଇଯାଇଛି । ଯୁବ ଚାଟାର୍ଡ ଆକାଉନ୍ନନ୍ତମାନେ ସେମାନଙ୍କର ପ୍ରଫେସନକୁ ଶକ୍ତି ଏବଂ ଉସାହର ସହିତ ଦୃତ ସମ୍ଭ ଭାବେ ଗଢି ତୋଳିବା ସହ ଏହାର ଉଚ୍ଚ ଅଭିବଦ୍ଧିରେ ସହାୟକ ହେବେ । ଜନସାଧାରଣଙ୍କୁ ସହାୟତା ଦେବା ସହ ସେମାନଙ୍କର ଦେଶର ଅଭିବୃଦ୍ଧିରେ ଏକ ଗୁରୁଦ୍ୱପୂର୍ଷ ଭୂମିକା ମଧ୍ୟ ରହିଛି । ଆର୍ଥିକ ଏବଂ ବ୍ୟବସାୟ କ୍ଷେତ୍ରରେ ଚାଟାର୍ଡ ମାନଙ୍କର ପାରଦର୍ଶିତା ସହ ଉତମ ବୁଝାମଣା ଯୋଗୁଁ ସେମାନଙ୍କର ଚାହିଦା ଦିନକୁ ଦିନ ବଜୁଛି । ଆଇସିଏଆଇ ପକ୍ଷରୁ ସମାଜର ପରିବର୍ତିତ ତଥା ପ୍ରତିକ୍ରିୟାଶୀଳ ବିକାଶ ସୟହରେ ଅବଗତ କରାଇବାକୁ ଯୁବ

ସଦସ୍ୟଙ୍କ ନିମନ୍ତେ ବହୁ ପଦକ୍ଷେପମାନ ଗ୍ରହଣ କରାଯାଉଛି ।

ଭୁବନେଶ୍ୱର ଶାଖାର ଅଧ୍ୟକ୍ଷ ସିଏ ବିଶ୍ୱରଂଜନ ସୂତାର ଏବଂ ଗୁଆହାଟି ଶାଖାର ସିଏ କମଲ ମୌର ଉପସ୍ଥିତ ସଦସ୍ୟମାନଙ୍କୁ ସୟୋଧିତ କରିଥିଲେ। ଏହି ପ୍ରଫେସନରେ ଜ୍ଞାନ ଏବଂ ପ୍ରତିଭାର ଅଭାବ ନାହିଁ କିନ୍ତୁ ଅର୍ଥନୈତିକ ବିକାଶକୁ ସଶକ୍ତ କରିବା ନିମନ୍ତେ ସେମାନଙ୍କୁ ସକ୍ଷମ କରିବା ପାଇଁ ଯୁବ ସଦସ୍ୟମାନଙ୍କୁ ସଶ୍ର କରିବାର ଏକ ଆରଶ୍ୟକର। ରହିଛି ଚୋଲି କହିଥଲେ । ମଖ୍ୟ ଅତିଥି ଏବଂ ସଜ୍ଜାନୀୟ ଅତିଥିଭାବେ ଆଇସିଏଆଇର ଉପାଧ୍ୟକ୍ଷ ସିଏ ଦେବାଶିକ୍ଷ ମିତ ଏବଂ ଇଆଇଆର୍ସିର ଅଧିକ୍ଷ ସୁନୀଲ କୁମାର ସାହୁ ଯୋଗ ଦେଇଥିଲେ । ଦେଶର ଅର୍ଥନୀତିକୁ ସୁଦୃତ କରିବା ଦିଗରେ ଭାରତର ଯୁବ ପ୍ରତିଭାବାନ ଚାଟାର୍ଡମାନଙ୍କୁ ଉସ୍ପର୍ଗାକୃତ ଭାବେ କାର୍ଯ୍ୟ କରିବାକୁ ହେବ ବୋଲି ସେ କହିଥିଲେ ।

### ଆଇସିଏଆଇ ପକ୍ଷରୁ ଯୁବ ସତବ୍ୟଙ୍କ ମେନ୍ସରସିପ୍ ପ୍ରୋଗ୍ରାମ

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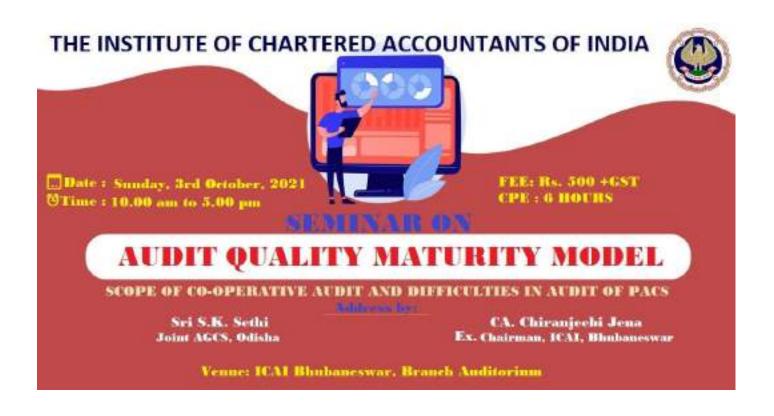














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