

The Odisha Gazette

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 851, CUTTACK, MONDAY, MAY 06, 2013/BAISAKHA 16, 1935

FINANCE DEPARTMENT

NOTIFICATION

The 3rd May, 2013

No. 16452-FIN-OFS2-CADRE-91/12/F.– In pursuant to clause (b) of rule–18 of Odisha Taxation and Accounts Service Rules, 2011, the syllabus of Institutional Training of OT & AS Class-II officers appointed by way of promotion and selection at Madhusudan Das Regional Academi of Financial Management is annexed.

By Order of the Governor

S.ROUT
Under-Secretary to Government

Syllabus for OT&AS Probationers

[Recruits on Promotion/Selection]



Government of Odisha

FINANCE DEPARTMENT

COURSE SCHEDULE

THEORY

Duration– 2 months

Session Time– 1 Hour 15 minutes

No. of Sessions per day– 4

Final Examination– One week

Theory– 200 Sessions

Paper Code	Title of paper	No. of sessions	Total marks
701	General Laws	20	100
702	Tax Laws	30	100
703	Government Accounting System	30	100
704	Government Service Rules	30	100
705	Government Financial Rules (OGFR, DFPR, Budget Manual, etc.)	20	100
706	Accounts of PRIs	22	100
707	Commercial Accounting	12	50
708	Information Technology & Software	20	50
709	Good Governance, RTI, Right to Public Service	16	50
	Total	200	750

PRACTICAL

Duration- 07 Weeks

Sl. No.	Name of the Organisation	Duration
01	Commissioner of Commercial Taxes	Two Weeks
02	Directorate of Treasuries & Inspection	Two Weeks
03	Panchayati Raj Institutions (Block)	Two Weeks
04	Heads of the Department (Accounts)	One Weeks

Paper: General Law

Subject Code: 701

Total number of sessions: 20

External Marks: 75

Internal Marks: 25

Total Marks: 100

Objective: To provide an overview of theoretical and practical knowledge of General Law including IPC, Cr PC, CPC and other related Acts.

Session No. (1)	Contents of the syllabus (2)	Session Objectives: the participants would, at the end of the session, be familiar with: (3)
1 – 3	Indian Constitution	<ul style="list-style-type: none">• Basic Features of Indian Constitution• Centre – State Relation
4 – 7	Indian Penal Code	<ul style="list-style-type: none">• Broad overview about the provisions of the Indian Penal Code.
8 – 10	Code of Criminal Procedure	<ul style="list-style-type: none">• Broad overview about the provisions of the Code of Criminal Procedure.
11 -12	Indian Evidence Act	<ul style="list-style-type: none">• Broad overview about the provisions of the Indian Evidence Act.
13 - 14	Code of Civil Procedure	<ul style="list-style-type: none">• Broad overview about the provisions of the Code of Civil Procedure
15 - 16	Odisha Public Demand Recovery Act	<ul style="list-style-type: none">• Broad overview about the provisions of the OPDR Act.
17 – 18	Prevention of Corruption Act	<ul style="list-style-type: none">• Special reference to Government Service.
19 - 20	Odisha General Clauses Act & Limitation Act	<ul style="list-style-type: none">• Broad overview about the provisions of the Odisha General Clauses Act & Limitation Act.

Suggested Books and References:

1. Interpretation of Statutes
 2. Indian Penal code
 3. Code of Criminal Procedure
 4. Indian Evidence Act
 5. Code of Civil Procedure
 6. Odisha Public Demand Recovery Manual
 7. Indian Limitation Act
 8. Odisha General Clauses Act
 9. General Clauses Act
- Ratanlal & Dhirajlal
B. B. Mitra, Ejaz's Ahemod
Sarkar O Ijaz
S. K. Mukherji
Giridhari Das & Neetarani Agarwala,
Susanta Kumar Dash
Trikamal R. Desai

Paper: Tax Laws
Subject Code: 702
Total number of sessions: 30

External Marks: 75
Internal Marks: 25
Total Marks: 100

Objective: To provide the participants with a knowledge of basic principles of the laws governing VAT and its administration.

Session No. (1)	Contents of the syllabus (2)	Session Objectives: the participants would, at the end of the session, be familiar with: (3)
Value Added Tax		
1	Concepts of VAT	<ul style="list-style-type: none"> • How does VAT operate? • Other features of VAT- Input Tax Credit, threshold limit, self -assessment, composition.
2-3	Incidence and levy of tax	<ul style="list-style-type: none"> • Incidence • Levy of tax on categories of transactions- Sale • Rates of VAT & Composition Schemes
4-7	VAT Administration-I	<ul style="list-style-type: none"> • Registration of Dealers, cancellation and amendment of Registration Certificate, Suspension of Registration. • Returns and Return Defaults • Scrutiny of Return- Claim of ITC • Audit: Conduct of audit & Submission of Audit Visit Report. • Assessment: Self- assessment /Provisional assessment/Audit assessment /Escaped Assessment/ Assessment of Unregistered Dealers/Assessment of Casual Dealers. • Procedure for recovery of tax • Refunds under VAT • Accounts and Records
8	VAT Administration-II	<ul style="list-style-type: none"> • Appeal, Revision and Rectification • Offences, Prosecution and Composition of Offences.
9-10	Enforcement and Check Gate Management	<ul style="list-style-type: none"> • Inspection of Accounts & search of premises. • Interception of Goods in transit/ Verification of documents. • Levy of Penalty/Seizure and Confiscation of goods & vehicles in transit. • Restriction on movement of goods through Railway /Airways / Waterways/ Postal and Courier Services

(1)	(2)	(3)
9-10	Enforcement and Check Gate Management	Control on C & F agent / transporting agency/ Booking agent Case Studies and discussions. Judicial Pronouncements.
Central Sales Tax		
11-12	Overview	<ul style="list-style-type: none"> • Evolution of CST : CST in VAT regime • Power of States to Collect Tax • Important concepts • Tax Authorities – including Tax Appellate Authority
13-16	Incidence and Liability of Tax	<ul style="list-style-type: none"> • Inter-State trade or commerce ; Tax liability • Sale or purchase inside a State • Sale or purchase in the course of import or export. • Determination of turnover • Tax incidence on sale to registered Dealer ; others • Liability of a company in liquidation • exemptions
17-18	Branch Transfer & Subsequent Sales	<ul style="list-style-type: none"> • Branch Transfer & Sale • Tax liability on Subsequent Sales
19-20	Tax Administration	<ul style="list-style-type: none"> • Registration of Dealers • Declaration Forms • Penalties and offences • Interest • Tax evasion-common methods ; solutions • Case study
Profession Tax		
21	General	<ul style="list-style-type: none"> • Constitutional Provision and power of Levy.
22-23	Levy & Collection of Tax	<ul style="list-style-type: none"> • Registration & Enrolment • Returns & Assessment • Assessment of escaped or under assessed tax. • Appeal & other provisions
Entertainment Tax		
24-25	Entertainment Tax	<ul style="list-style-type: none"> • Incidence, levy and rate of tax • Returns & Assessment • Contribution to State Revenues • Evasion – extent and methods ; solutions • Case study

(1)	(2)	(3)
Entry Tax		
26-28	Entry Tax	<ul style="list-style-type: none"> • Incidence, levy and rate of tax • Competence of the department to collect tax, Judicial Pronouncements; • Process of collection of tax • Registration of Dealers • Returns and return defaults • Assessment of dealers • Payment, Recovery and Collection of Tax; • Miscellaneous provisions
Income Tax		
29-30	Income Tax	<ul style="list-style-type: none"> • Overview • Liability, Relief, Calculation etc. of Income Tax.

Suggested Books and References:

1. Odisha VAT Act- Govt. Publication
2. The Odisha Value Added Tax Manual- Rao & Raman
3. Sales Tax Treaties on Works Contract- P.S. Sarin
4. Works Contract- K. Chaturvedi & M.K. Chaturvedi
5. Indirect Taxes- V.S. Datey
6. Study Material of ICAI on Direct Taxes and Indirect Taxes
7. Relevant Tax Laws

Paper: Government Accounting System**Subject Code: 703****Total number of sessions: 30**

External Marks: 75

Internal Marks: 25

Total Marks:100

Objective: To provide an overview of the Financial Management & Administration in Government as well as theoretical and practical knowledge about Government Accounting Systems and Treasury Functions.

Session No. (1)	Contents of the syllabus (2)	Session objectives: the participants would, at the end of the session, be familiar with: (3)
Treasury functions		
1-2	Features of Government Accounts- Introduction	<ul style="list-style-type: none"> • Cash accounting • Difference with commercial accounts • Comparison of cash and accrual accounting- advantages and disadvantages. • Steps toward accrual accounting • Govt. Accounting Rules-1990 • Accounts Rules of Treasury-1992
3-4	Organization of Treasury	<ul style="list-style-type: none"> • District treasury • Special treasuries • Sub-treasuries • Cyber Treasury • Role & responsibilities
5-6	System-based management	<ul style="list-style-type: none"> • Application of iOTMS
7-8	Role of Treasury	<ul style="list-style-type: none"> • Cash management; executive instructions. • Expenditure monitoring • Report relating to expenditure under plan and non-plan of various departments. • Reports on receipts • Verification of e-challan
9-12	Receipt of money into Government Account and procedure to receive money	<ul style="list-style-type: none"> • Books of accounts • Challans and Cheques • Granting receipts • Reconciliation of Accounts with Treasury & Banks. • P. L. Accounts

(1)	(2)	(3)
13-14	Withdrawal of money	<ul style="list-style-type: none"> • Claims and Bills- form • Checks to be applied on bills • Documents and records • Letters of Credit • Exchequer control
15-16	Treasury Accounts	<ul style="list-style-type: none"> • Form of accounts to AG • Other records to be submitted • Overview of checks by the Treasury officer.
17-18	Monitoring of closing balances	<ul style="list-style-type: none"> • Inter-governmental advice • Monthly closing balances with CASRBI. • Links between AG and CAS RBI as well as Central PAO. • Ways and means management
19-20	Compilation of accounts by AG	<ul style="list-style-type: none"> • Daily Bank scrolls • Monthly Treasury Accounts • Accounts prepared by Departmental officers-Forest/ Public Works. • Concept of link bank • Monthly accounts compiled by AG • Practical exercises on flow of transactions.
21-22	Chart of Accounts and Classification in Government Accounts	<ul style="list-style-type: none"> • Major Head. • Minor Head • Detailed Head • Practical exercises • List of Major Heads & Minor Heads
23-25	Internal control in the Treasury	<ul style="list-style-type: none"> • Internal control mechanism • Presentations by Officers of DTI on internal control. • Strong room management • Indenting & distribution of stamps
26-30	Miscellaneous	<ul style="list-style-type: none"> • Important Subsidiary Rules of the Odisha Treasury Code. • Practical exercises

Suggested Books and References

1. Odisha Treasury Code
 2. Govt. Accounts Principles and Practices
 3. Effective Govt. Accounting
 4. List of Major Heads & Minor Heads
 5. Govt. Accountancy Rules-1990
 6. Accounts Rules of Treasury-1992
 7. Government Securities Manual and Rules for indenting and distribution of stamps.
- R. Ramanathan
A. Premchand
C.G.A., M.F. Gol

Paper: Government Service Rules
Subject Code: 704
Total number of Sessions: 30

External Marks: 75
Internal Marks-25
Total Marks-100

Objective: To acquaint the trainee officers with rules and regulations applicable to Government service, and to provide them an overview of the Odisha Service Code and other Government Service Rules.

Session No.	Contents of the syllabus	Session objectives: The participants would, at the end of the session, be familiar with:
(1)	(2)	(3)
Service Code		
1-2	General Conditions of Service	General Conditions of Service
2-3	Pay Fixation, Increment, EB,NBR	Pay Fixation, Increment, EB,NBR
4-5	Joining Time	Joining Time
6-7	Foreign Service	Foreign Service
8-9	Different kinds of Leave	Odisha Service Code & Odisha Leave Rules, 1966.
Travelling Allowance Rules		
10-11	TA & LTC	Odisha TA Rules LTC Rules
Pension Rules		
12-14	Pension Rules	Odisha Pension Rules Compassionate Pension Rules Odisha Commutation of Pension Rules
New Pension Scheme		
15-16	New Pension Scheme	Overview, Detailed Provisions One Practice Session
Provident Fund Rules		
17	GPF (Odisha) Rules	GPF (Odisha Rules) CPF Rules
Conduct Rules		
18	Conduct Rules	An Overview Applicability Important Rules
Civil Service CCA Rules		
19-22	OCS (CCA) Rules	Principles of Natural Justice Types of Penalties Concept of Disciplinary Authority Procedure for imposing for penalties. Suspension ,Appeals Revision and Review.

23-26	Miscellaneous Rules	ORV Act and Rules Rehabilitation Rules Introduction to Cadre Rules. Instructions on Work charged employees
27-30	Revision	Practical exercises

Suggested Books and References

1. Odisha Service code S.K. Dey Roy
2. Odisha Service Code Govt. Publication
3. Odisha TA Rules
4. Odisha pension Rules
5. Odisha Government Servants' Conduct Rules 1959
6. Odisha Civil Service CCA Rules 1962
7. Odisha G.P.F. Rules
8. Instructions relating to the Conditions of Services of Work charged employees, 1974.
9. ORV Act and Rules
10. Rehabilitation Rules
11. Other Cadre Rules

Paper: Government Financial Rules
Subject Code: 705
Total number of Sessions: 20

External Marks: 75
Internal Marks-25
Total Marks-100

Objective: To acquaint the trainee officers with rules and regulations relating to procurement , tendering , budgeting, PPP concepts in order to prepare them to take effective decisions in the day to day official business.

Session No.	Contents of the syllabus	Session objectives: The participants would, at the end of the session, be familiar with:
(1)	(2)	(3)
General Financial Rules		
1-2	General System of Financial Management and Control	<ul style="list-style-type: none"> • Receipt of Money • Collection and check of Revenue • Essential conditions governing expenditure from. • Public funds • Standards of Financial Propriety
3-4	Procurement of Stores & Works	<ul style="list-style-type: none"> • Basic concepts in Contract Law • Overview of Tender Procedures – Special clauses in Contracts. • Contract Management – Legal Provisions & Issues. • Recent Guidelines of Central Vigilance Commission on Tendering. • Procurement Manuals of Gol.
5-6	Award of works	<ul style="list-style-type: none"> • Delegation of powers • Calling and acceptance of tenders- general instructions; their rationale • e-Tendering and e-Procurement
7-8	Deposit works	<ul style="list-style-type: none"> • Deposit works • Grant-in-aid/loan
9-10	Custody and Accounts of Stores	<ul style="list-style-type: none"> • General instructions • Dead stock • Sale and disposal of stores
11-12	Powers of Sanction	<ul style="list-style-type: none"> • Powers in sanctioning expenditure • Powers with regard to special matters • Report of losses. • Communication of sanctions • Retrospective sanctions ; lapse of sanctions.
13-14	Advances to Government Servants	<p>General conditions</p> <ol style="list-style-type: none"> 1. Interest bearing Advances <ul style="list-style-type: none"> • House Building Advance, • Advance for Purchase of: Motor Car/Personal Computers, Motor Cycle/Moped, Bicycle. 2. Interest free Advances

(1)	(2)	(3)
15-16	Delegation of Financial Powers	<ul style="list-style-type: none"> • Rationale • Provision of Funds • Primary units of Appropriation • Allotment of Funds • Appropriation and Re-appropriation • Creation of Posts-Guiding Principles • Delegation of powers to incur expenditure
Other Important Issues		
17-18	Concepts of Budget	<ul style="list-style-type: none"> • Odisha Budget Manual • Budget Preparation • Expenditure Control
19-20	PPP Projects	<ul style="list-style-type: none"> • Concept of PPP • Types of PPP Project • Project Evaluation

Suggested Books and References

1. Odisha General Financial Rules – Volume I & II
2. Delegation of Financial Powers 1978
3. O.P.W.D. & C.P.W.D Code
4. Budget Manual

Paper : Accounts of PRIs
Subject Code : 706
Total number of sessions: 22

External Marks : 75
 Internal Marks : 25
 Total Marks : 100

Objective—This paper would enable the trainees to understand the fundamentals of accounts of PRIs and the recent initiatives taken by the Government for better administration and greater transparency .

Session No.	Contents of the syllabus	Session objectives: the participants would, at the end of the session, be familiar with:
Government Auditing System		
1-2	Odisha Gram Panchayat Act, 1964.	<ul style="list-style-type: none"> • Odisha Gram Panchayat Act • Development works under GPs • Constitution of Gram Fund
3-6	Odisha Panchayat Samiti Act, 1960.	<ul style="list-style-type: none"> • Odisha Panchayat Samiti Act 1959 • Odisha Panchayat Samiti Rules • Different Schemes and Grants under Panchayat Samiti.
7	Odisha Zilla Parishad Act, 1991.	<ul style="list-style-type: none"> • Odisha Zilla Parishad Accounting Procedure Rules.
8-11	Odisha Panchayat Samiti Accounting Procedure	<ul style="list-style-type: none"> • Odisha Panchayat Samiti Accounting Procedure Rules, 2001.
12-15	Working Procedure of execution of Works under different Schemes in PRIs	<ul style="list-style-type: none"> • How to prepare Work Case Record with MBs & Preparation of work Bill with reference to Poly Sava & other Guidelines. • Analysis of Rates • Schedule of rates • IAY • Mo Kudia • MGNREGS • SGSY • GGY • BRGF • TFC • Cluster Housing • Water Supply • TRIPTI • MP / MLA LAD, etc
16-17	Principles and Philosophy of Audit	<ul style="list-style-type: none"> • Aims and objectives of Audit • Audit against regularity, sanction and propriety. • Emerging Concepts of Audit • Performance Audit, Thematic Audit, Social Audit, etc. • Local Fund Audit • Efficiency Audit

(1)	(2)	(3)
18-20	Process of Audit	<ul style="list-style-type: none"> • Inspection and Inspection Report • Draft Audit Paras • Preparing replies/ Compliance
21-22	Odisha Local Fund Audit Act, 1948 & Rules, 1951	<ul style="list-style-type: none"> • Procedure of Audit • Audit objection statement • Surcharge Action • Compliance to Audit Para & Audit Report

Suggested Books and References

1. Fundamentals of Auditing, Kamal Gupta, Ashok Arora
2. Govt. Auditing by T.N. Chaturvedi
3. Audit Code, CAG
4. Odisha Local Fund Audit Act, 1948 & Rules
5. Panchayat Samati Act & Rules
6. Odisha Panchayat Samiti Accounting Procedure Rules, 2001
7. Odisha GP Act.
8. Odisha ZP Act.

Paper: Commercial Accounting**Subject Code: 707****Total number of sessions: 12**

External Marks: 35

Internal Marks: 15

Total Marks: 50

Objective: To provide the trainees an introduction to basic principles, procedure and practices of accounting.

Session No.	Contents of the syllabus	Session objectives: the participants would, at the end of the session, be familiar with:
1-2	Conceptual Framework of Accounting and Financial Statements	<ul style="list-style-type: none"> • Introduction • Purpose • Scope and Coverage • Components of Financial Statements. • Objective of Financial Statements • Users and their Information Needs • Assumptions Underlying Preparation of Financial statements. • Qualitative Characteristics of Financial Statements. • Definitions, Recognition and Measurement of the Elements of Financial Statements • Concepts of Capital and Capital Maintenance.
3-4	Recording of Transactions	<ul style="list-style-type: none"> • Introduction • The Accounting Process • Documentation and Recording of Business Transactions. • Classifying Business Transactions • Summarizing Business Transactions. • Other Fundamental Accounting Concepts.
5-8	Measurement of Profit and Financial Position	<ul style="list-style-type: none"> • Measurement of Business Income and Financial Position. • Trial Balance to Balance Sheet and Profit and Loss Account. • Financial Statements of Companies

(1)	(2)	(3)
9-12	Generally Accepted Accounting Principles	<ul style="list-style-type: none"> • Introduction • Sources of GAAPs • National Harmonisation of Accounting Standards • ICAI's Standard on Accounting Policies: The Mother Standard • AS-5: Net Profit or Loss for the Period, Prior Period and Extraordinary Items and Changes in Accounting Policies • Concluding Remarks

Suggested Books and References:

1. Robert N. Anthony and James Reeco: Accounting Principles
2. R.L. Gupta and M. Radhaswamy: Advanced Accountancy

Paper: Information Technology & Software
Subject Code: 708
Total number of sessions: 20

External Marks: 35

Internal Marks: 15

Total Marks: 50

Objective: To provide a broad understanding and appreciation of the fundamentals of the Information Technology. The course aims to equip the trainees with the skill to utilize computer in the area of their activity.

Session No.	Contents of the syllabus	Session objectives: the participants would, at the end of the session, be familiar with:
1 – 2	Introduction to Computers	<ul style="list-style-type: none"> • Overview of computer hardware • Fundamentals of computers • Computer configuration • Operating Systems • Common computer software
3-4	Introduction to DBMS	<ul style="list-style-type: none"> • Data management • Data hierarchy • Database concepts • Database models • The Relational Data Model • Relational Data Base • Attributes and Domains, Tuples, keys, • Relations and their scheme • Relational Operations, Integrity Rules • Popular database management systems.
5-6	Introduction to MIS	<ul style="list-style-type: none"> • Principles and elements of MIS • The relationship between organizational structure and MIS. • Information requirements for MIS • Different types of MIS • The process of developing a MIS • Criteria for MIS
7-8	Operating System	<ul style="list-style-type: none"> • Windows - Basic commands of Windows. • Operating System, Security Management.
9-12	MS- Word/Excel/Power point	<ul style="list-style-type: none"> • Using MS Word to prepare and edit document. • Using a Spread Sheet, Sorting & Filtering Data. • Solver, Goal Seek, Pivot Tables, • Financial Functions, Array Formulae • Prepare presentation

(1)	(2)	(3)
13-16	O.T.M.S / VATIS	<ul style="list-style-type: none"> • iOTMS / VATIS Modules • Accounting System as prescribed by A.G.
17-20	PAMIS	<ul style="list-style-type: none"> • Getting accustomed with the soft ware modules and its operation

Suggested Books and References:

1. Foundations of Computing by PK Sinha & P Sinha, BPB Publications
2. Peter Norton's Introduction to Computers, Tata McGraw Hill Publications
3. An Introduction to Database Management Systems by CJ Date, Pearson Education Asia.
4. Management information Systems Ed 3 by Post, Gerald V, Anderson, David L, Tata McGraw Hill Publication.
5. Management Information System : Concept and application by Goyal, D. P, Deep and Deep Publications, New Delhi.
6. Special software- Tally, OTMS, VATIS, ERP, PAMIS.

Paper : Good Governance**Subject Code : 709****Total number of sessions: 16**

External Marks : 35

Internal Marks: 15

Total Marks : 50

Objective— This paper would enable the trainees to understand the fundamentals of Good Governance and the recent initiatives taken by the Government for greater transparency and citizen participation.

Session No.	Contents of the syllabus	Session objectives: the participants would, at the end of the session, be familiar with:
1-2	Governance	What is Governance? <ul style="list-style-type: none"> • New Public Management • Role of civil society in governance—enabling factors.
3-6	Decentralization and Local Governance	<ul style="list-style-type: none"> • Historical overview • 73rd and 74th Constitution Amendment • Critical issues after the legislation • Social audits, right to recall; vigilance Committees; elections. • Participation of stakeholders in decision making—Odisha's experience in power/mining projects; challenges; lessons learnt. • Challenges in urban governance • NGO Activities & Accounts • Supervision.
7-8	Right to Information	<ul style="list-style-type: none"> • Right to Information Act, 2005 • Right to Information Rules • Challenges; future • Case Laws
9-10	Right to Public Service	<ul style="list-style-type: none"> • Odisha Right to Public Services Act,2012 • Odisha Right to Public Services Rules ,2012
11-14	Basic Concepts of Management	<ul style="list-style-type: none"> • Organizations and the need for management • The Management Process • Types of Managers • Challenge of Management
15-16	e-Governance	<ul style="list-style-type: none"> • Concepts of e-Governance • Information & Technology Act & its application • Transparency & Accountability • Steps ahead

Suggested Books and References

1. Journal of Indian Institute of Public Administration, New Delhi (for various issues)
2. RTI Act & Rules,2005
3. Odisha Right to Public Services Act & Rules,2012
4. S. R. Maheshwari : Indian Administrative system.
5. S. K. Das : Civil Service Reforms and Structural Adjustment, Oxford.
6. Bhabani Sen Gupta, India : Problems of Governance, Konark, Delhi
7. Sivaraman, Bitter Sweet : Governance of India in Transition, Ashish, New Delhi
8. Banerjee Ajit M. and Chandrasekaran K. – Renewing Governance : Issues and points, Tata McGraw-Hill, New Delhi
9. Kashyap, Subhas C.: Crime and Corruption to Good Governance – New Delhi : Uppal Publishing House.