

क्षेत्रीय प्रशिक्षण संस्थान, इलाहाबाद
कोर्स नं० 09 / 2019–20

Course on "Audit of Panchayati Raj Institution"

दिनांक 16.09.2019 से 20.09.2019 तक (स०ले०प०अ०/ले०प०अ०/ब०ले०प०अ० के लिए)

Date	Session	Subject	Faculty S/Shri
16/09/2019	10.00 AM TO 10.15 AM	Inauguration and briefing of course	Principle Director, RTI
	I (10.15AM to 11.30AM)	<u>Inaugural session</u> <ul style="list-style-type: none"> • Introduction on Panchayati Raj Institutions • Role of CAG of India in audit of Panchayati Raj Institutions • Arrangements regarding Technical Guidance and Support to audit of Panchayati Raj Institutions in the state 	Pawan Kumar, Dy.Accountant General, O/o PAG(G&SSA) ,UP, Allahabad
	II (11.45AM to 1.00PM)	<u>What is PRI System?</u> <ul style="list-style-type: none"> • 3 tier system, Organization Structure • Constitutional status • Fund, function and functionaries (FFF) issues • Elected Vs Govt. Setup • Elections • Session provided by PRI system 	S.K. Srivastava, Sr. Audit Officer, O/o PAG(G&SSA) ,UP, Allahabad
	III (2.15PM to 3.30PM)	<u>What exactly audit is</u> <ul style="list-style-type: none"> • Types of audit • Need of audit • Impacts of audit • Stake holder • How audit is done? 	
	IV (3.45PM to 5.00PM)	<u>Audit Process: Audit planning and preparation for field audit</u> <ul style="list-style-type: none"> • Unit planning • Man power planning • Risk categorization • Audit intimation • Knowing the audit: Desk review, focus area 	Alok Srivastava, Sr. Audit Officer, O/o PAG(G&SSA) ,UP, Allahabad

17/09/2019	I (10.15AM to 11.30AM)	<u>Audit process: field audit</u> <ul style="list-style-type: none"> • Entry conference • Work distribution • Nodal officer • Record register • Audit query/note • Primary observation • Audit evidences (KDs), Different types of evidences and collection of KDs. • Supplementary audit query • Supplementary records requisition • Reply of auditee • Rebuttal of reply • Discussion • Best practices • Exit conference • Duly work done diary • Reminders 	Alok Srivastava, Sr. Audit Officer, O/o PAG(G&SSA) ,UP, Allahabad
	II (11.45AM to 1.00PM)	<u>Audit process: Reporting of audit observation, Inspection Report(IR)</u> <ul style="list-style-type: none"> • Drafting of audit paras • KD referencing • Checking money value of Para • Language of Para • Submitting IR for editing/vetting in HQ • Editing of IR at HQ • Approval of IR by the competent authority • Issuance of IR • Grading of IR • Follow up 	Alok Srivastava, Sr. Audit Officer, O/o PAG(G&SSA) ,UP, Allahabad
	III (2.15PM to 3.30PM)	<u>Field audit of Zila Panchayat(ZP)</u> <ul style="list-style-type: none"> • All types of records being maintained and are supposed to be maintained by ZP • Fund mechanism (SFC, CFS ,State Schemes, Central Schemes and Own Resources) • Schemes running at ZP level • Budget preparation and approval by <i>Zila Board</i> • Cash book • Technical sanction (<10 lakh, > 10 lakh) • Bye laws 	Daya Shanker Dubey, Sr. Audit Officer, O/o PAG(G&SSA) ,UP, Allahabad
	IV (3.45PM to 5.00PM)	<u>Revenue audit at ZP</u> <ul style="list-style-type: none"> • Tax, Non tax, Licence fee • CP tax, Mineral Transportation fee, Rental earning <u>Expenditure audit</u> <ul style="list-style-type: none"> • Expenditure on construction of road, inter locking, tile, CC or bituminous road • Expenditure made for the construction of Panchayat Bhawan etc. • Expenditure on repair of road as per their road register • Expenditure made on establishment • Payment made for GST • Payment made to contractor for out sourcing • Payment made for solar light/LED light it any • Construction of IIHT etc. • Labour cess 	Daya Shanker Dubey, Sr. Audit Officer, O/o PAG(G&SSA) ,UP, Allahabad

18/09/2019	I (10.15AM to 11.30AM)	<u>Field audit: Kshetra Panchayat(KP)</u> <ul style="list-style-type: none"> • Construction of road, streets, inter locking, CC • Repair of road • Establishment • Solar light/LED light • GST • Labour cess • Six committee of different work formed 	Ramesh Chandra, Sr. Audit Officer, O/o PAG(G&SSA) ,UP, Allahabad
	II (11.45AM to 1.00PM)	<u>Field audit: Gram Panchayat(GP)</u> <ul style="list-style-type: none"> • Construction • Solar/LED light • Panchayat Bhawan • Antyesti Sthal • IIHT • Hand pump Boring/ repairing • Six committee of different works formed 	Ramesh Chandra, Sr. Audit Officer, O/o PAG(G&SSA) ,UP, Allahabad
	III (2.15PM to 3.30PM)	<u>Theme: Audit of Works</u> <ul style="list-style-type: none"> • 80 <i>per cent</i> expenditure in ZP is on construction of road and drawing • Estimate, A&FS, Tendering, Agreement, Work order, Running bill, MB, muster roll • Advances • Departmental • Inter locking, tiles, CC road, KC drain construction of Panchayat Bhawan, sheps etc. • Engineering design of above 	Daya Shanker Dubey, Sr. Audit Officer, O/o PAG(G&SSA) ,UP, Allahabad & Ramesh Chandra, Sr. Audit Officer, O/o PAG(G&SSA) ,UP, Allahabad
	IV (3.45PM to 5.00PM)	<u>Themes: Tender and Contract</u> <ul style="list-style-type: none"> • Purchase rule: Purchase committee, quotation purchase open tendering, limited tendering, Short term tendering • Bidding process Issues 	Daya Shanker Dubey, Sr. Audit Officer, O/o PAG(G&SSA) ,UP, Allahabad & Ramesh Chandra, Sr. Audit Officer, O/o PAG(G&SSA) ,UP, Allahabad

19/09/2019	I (10.15AM to 11.30AM)	<u>Theme: Establishment audit</u> <ul style="list-style-type: none"> • Service book • SS/MIP • Pay bill • GPF • Other retrial benefits • NPS deduction • PRAN • Pay fixation • Leave account • TA bill • Vehicle log book • Expenditure on POL • MACP • Bank account 	Santosh Srivastava, Sr. Audit Officer, O/o PAG(G&SSA) ,UP, Allahabad
	II (11.45AM to 1.00PM)	<u>PRIAsoft</u> <ul style="list-style-type: none"> • PRIA soft format • Ethics and gender sensitization 	Santosh Srivastava, Sr. Audit Officer, O/o PAG(G&SSA) ,UP, Allahabad & Kumar Haridas, CF/RTI, Allahabad
	III (2.15PM to 3.30PM)	<u>Audit of DAO office and TGS</u> <ul style="list-style-type: none"> • Audit of CAO officer by PAG office • Compliance of AG AIR paras by primary auditor • Quarterly TGS meeting, Compliance of minutes of TGS meeting • Annexures A, B, C, D 	Pawan Kumar, Dy.Accountant General, O/o PAG(G&SSA) ,UP, Allahabad & Santosh Srivastava, Sr. Audit Officer, O/o PAG(G&SSA) ,UP, Allahabad
	IV (3.45PM to 5.00PM)	<u>PAG office visit</u>	
20/09/2019	I (10.15AM to 11.30AM)	<u>Examination</u>	
	II & III (11.45AM to 1.00PM & 2.15PM to 3.30PM)	<u>Group Presentation</u>	
	IV (3.45PM to 5.00PM)	<u>Valediction</u>	