

E.F → CRD/2139/2021/H&TG - 23/12/2021

H&TG



KERALA INSTITUTE OF LOCAL ADMINISTRATION
An autonomous body constituted by the Government of Kerala
Mulankunnathukavu P.O., Thiruvananthapuram - 690581, Kerala, India



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നമ്പർ. 2021/112/ സി.എച്ച്.ആർ.ഡി

തീയതി: 20.12.2021

സ്വീകർത്താവ്

ഗ്രാമവികസന കമ്മീഷണർ
ഗ്രാമവികസന കമ്മീഷണറേറ്റ്
സ്വരാജ് ഭവൻ
നന്തൻകോട്
തിരുവനന്തപുരം



സർ,

വിഷയം:- കില- സി.എച്ച്.ആർ.ഡി, കൊട്ടാരക്കര - ഹൈദരാബാദ് NIRD&PR ൽ വെച്ച് നടത്തുന്ന ToT on Risk Based Internal Audit -നാമനിർദ്ദേശം നൽകണമെന്നത് സംബന്ധിച്ച്

സൂചന - 17.12.2021 ലെ ഹൈദരാബാദ് NIRD&PR ൽ നിന്നുള്ള കത്ത്

സൂചനയിലേക്ക് അങ്ങയുടെ ശ്രദ്ധ ക്ഷണിക്കുന്നു. Risk Based Internal Audit എന്ന വിഷയത്തിൽ 2021 ഫെബ്രുവരി 7 മുതൽ 26 വരെയായി ഹൈദരാബാദ് NIRD&PR ൽ വെച്ച് ഒരു പരിശീലക പരിശീലനം നടത്തുന്നതായി സൂചന പ്രകാരം അറിയിച്ചിരിക്കുകയാണ്. പ്രസ്തുത പരിശീലക പരിശീലനത്തിന് SOP (Standard Operating procedure) ൽ പ്രതിപാദിച്ചിട്ടുള്ള യോഗ്യതകളുള്ള പരിശീലനാർത്ഥികളെ നിയോഗിക്കുന്നതിനുള്ള നടപടികൾ സ്വീകരിക്കുവാൻ അഭ്യർത്ഥിക്കുന്നു.

വിശ്വസ്തതയോടെ,

ഡയറക്ടർ ജനറൽ

ഉള്ളടക്കം: സൂചന കത്തും ഉള്ളടക്കവും

**Three Week Training of Trainers Programme on
Risk Based Internal Audit in RD Programmes**

(07th Feb 2022 to 26th Feb 2022) @ NIRDPR, Hyderabad

&

(07th March 2022 to 26th March 2022) @ NERC, Guwahati



Programme Coordinators

Dr. U. Hemantha Kumar
Shri. S. V. Narayana Reddy
Ms. A. Sirisha Reddy

Centre for Internal Audit in RD Programmes
National Institute of Rural Development and Panchayati Raj
Rajendranagar, Hyderabad – 500 030
INDIA

Level of Participants: Master resource persons from SIRD Faculty, retired State/Central Govt. employees having background of Accounts and Rural Development

Duration:

Course Directors: Dr. U. Hemantha Kumar, Shri. S. V. Narayana Reddy,
Ms. A. Sirisha Reddy

NOMINATION FORM

1. Name of the Participant : _____
2. Designation : _____
3. Department/ Organization : _____
4. Address for communication : _____
- (Mobile no, WhatsApp No and E-mail ids) : _____
5. Age : _____
6. Experience : _____
7. Educational Qualifications : _____
8. Nature of present job (describe briefly): _____

(Signature)

Contact Person:

Dr. U. Hemantha Kumar
Associate Professor,
Head (i/c)
Course Director*
CIARD, NIRDPR, Rajendranagar, Hyderabad
Mobile: 9618949433
Email: hemanthakumar.nird@gov.in

Three Week Training of Trainers Programme on Risk Based Internal Audit in RD Programmes

Introduction:

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization to accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. With commitment to integrity and accountability, internal auditing provides value to governing bodies and senior management as an objective source of independent advice. Professionals called internal auditors are employed by organizations to perform the internal auditing activity.

Ministry of the Rural Development with the outlay of more than Rs.1,20,147 crores of rupees carries out various programmes of Rural Development like MGNREGS, NRLM, DDU-GKY, PMGSY, NSAP, PMAY(G), RuRban/NRuM, SAGY, PMKSY. By the contribution of states, the outlay is even higher. Most of the programmes are implemented by the Panchayati Raj Institutions and are overseen by district and state agencies. These programmes are encountered with complexities and associated risks which need to be addressed on continuous basis. Thus there is a need to develop a very strong and robust accountability frame work for all its programmes. Few mechanisms to institutionalize the transparent framework with zero tolerance for corruption are eligibility through Socio Economic Census 2011, Social Audits, Financial Audits, Geo-tagging and use of IT-DBT, MIS etc. Internal Audit is also one such mechanisms of accountability to improve the effectiveness of the schemes.

The Department of Rural Development, GoI has also set up Internal Audit Wing in the office of Chief Controller of Accounts which undertakes timely field verification of financial system from time to time and provides insights into the quality of financial management so that corrective action can be taken on time. One portal namely GRIP for online processing and analysis of internal audit has been developed and it is being used in internal audit of MGNREGA and PMAY (Gramin). But the challenge faced by the unit is sustainability and lack of sufficient human resource to carry out the internal audits.

Thus the Department has set up an Advisory Group on Internal Audit to suggest system for continuous improvement in implementation of schemes and better compliance. The Group has suggested the scope of internal audit should expand

From merely ascertaining compliance with rules and regulations to evaluation of achieving the objectives of the schemes. It also suggested to create a pool of 5000 internal auditors with retired and serving accounts officers and train them with three week certificate programme on internal audit. Centre for Internal Audit in RD Programmes, National Institute of Rural Development and Panchayati Raj is conducting these training programmes, but to achieve the target EAG suggested to conduct certificate programmes at SIRDs also. In this context, CIARD, NIRD&PR is conducting ToTs for Master trainers to address the training needs at SIRDs. The participants after completion of the ToT will be given opportunity as Master Trainers at their respective SIRDs. Course design includes-

Objectives:

- To discuss the need, concept and approaches of Risk based internal audit (RBIA).
- To make the participant understand the provisions of rural development programmes with reference to internal audit
- To make the participants adopt the methodology of the risk based internal audit to RD programmes
- To impart skills to train the internal auditors in RD Programmes.

Contents:

- Understanding the Internal audit manual of MoRD.
- Introduction to Internal Audit, Basic Concepts and Understanding the methodologies of conducting risk based internal audit & GRIP Portal
- Overview of Rural Development Programmes (MGNREGS, NRLM, PMAY (G), PMGSY, NSAP, SAGY, DDU-GKY, PMKSY, RuRban / NRuM), preparation of Risk Registers to RD Programmes.
- Training Methodology

Methodology:

The programme will be conducted through online using Presentations and lectures. Programme will be more participatory in nature. At the end of the ToT each individual participant has to make a presentation on the delivery of a session. The assessment of the participants will be made by a test.



राष्ट्रीय ग्रामीण विकास एवं पंचायती राज संस्थान

(ग्रामीण विकास मंत्रालय, भारत सरकार का एक स्वायत्त संस्थान)

राजेन्द्रनगर, हैदराबाद - 500 030, तेलंगाना, भारत

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ

(An Autonomous Institution under the

Ministry of Rural Development, Govt of India)

Rajendranagar, Hyderabad - 500 030, Telangana State, India.

Tele(O): 040-24008403 E-mail: shashi.bhushan73@gov.in

Website: www.nirdpr.org.in

Shashi Bhushan, ICAS
Director (FM) & Financial Advisor

Date: 17.12.2021

To,

The Principal Secretary,
Rural Development & Panchayati Raj.

Sir/Madam,

Sub:- Nominations for Three Week Training of Trainers programme on Risk Based Internal Audit in Rural Development at NIRD&PR, Hyderabad and at NERC, Guwahati – reg.

- Ref:-**
1. This office Letter No.NIRD&PR/CIARD/Online-ToT/2020-21, dt.16.12.2020.
 2. This office Letter No.NIRD&PR/CIARD/Training-Calendar/2020-21, dt.17.03.2021.
 3. This office Letter No.NIRD&PR/CIARD/Training-Calendar/2021-22, dt.11.06.2021.
 4. This office Letter No.NIRD&PR/CIARD/Training-Calendar/2021-2022 dt.17.08.2021

In continuation to the letters in the reference cited regarding nominations for ToTs trainings on Risk Based Internal Audit at NIRD&PR, in this context, CIARD, NIRDPR is planning to conduct two 21 days ToT programmes for Master Trainers on Risk Based Internal Audit in R.D. Programmes one is at NIRD&PR, Hyderabad for the participants other than North East States from 07.02.2022 to 26.02.2022 and the second one is at NERC, NIRDPR, Guwahati for the participants from North East States from 07.03.2022 to 26.03.2022 in off line mode (Programme Schedules enclosed). The trained Master Trainers who will become resource persons to conduct three weeks certificate programme on Internal Audit at the respective SIRDs.

2. Candidates nominated, for this ToT programme, shall be from any of the following background as per the New SOP issued by Ministry of Rural Development, Government of India (attached).

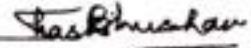
- a) Regular resource persons of SIRDs.
- b) Officers having interest in teaching from the Accounting Setup of Govt. of India, AG/CAG Office
- c) Retired Officers from the Audit and Accounts Divisions of the Ministries, from the Treasury, from an Engineering background.
- d) Officials worked with RD programmes in DRDA's like PDS/DDO/BDO, Chartered Accountants and Cost Accountants.
- e) Minimum educational qualification- Post-graduation or Engineering Degree from any recognized University

f) Maximum age limit is 65 and below at the time of nomination.

3. The participants should be equivalent to section officer or above with a grade pay not less than Rs.4800/- as per 6-CPC or Level-8 of 7-CPC. Preference may be given to persons having exposure on Internal Audit / Risk Based Assessment of programmes, monitoring and evaluation experts, officers having experience in Teaching/Finance/ Accounts. Kindly send your nominations in the prescribed format as per SOP (Annexure enclosed) before 07.01.2022.

4. Further, you are requested to instruct the state SIRD to organize three week certificate course on Risk Based Internal Audit, as per the recommendations of the Expert Advisory Group constituted by MoRD to conduct the internal audits of 80% quota of all the auditee units in a state.

With Regards,



17/12/21
(Shashi Bhushan)

Director (CIARD)

Director (FM) & FA, DDG I/c

Copy to:

1. Director, State Institute of Rural Development ----- for organizing three week certificate course on Risk Based Internal Audit at SIRD.
2. Chief Controller of Accounts, MORD for information.
3. Director, NERC, NIRDPR, Guwahati

Government of India
Ministry of Rural Development
Office of the Chief Controller of Accounts
Internal Audit Wing
5th Floor, Rajendra Bhawan
Deen Dayal Upadhyay Marg
New Delhi-110002
Ph. No. 011-23216687, 23210051

भारत सरकार
ग्रामीण विकास मंत्रालय
मुख्य लेखा नियंत्रक का कार्यालय
आंतरिक लेखा परीक्षण विभाग
पांचवी मंजिल, राजेंद्र भवन
दीन दयाल उपाध्याय मार्ग, नई दिल्ली-110002
द्व. 011-23216687, 23210051

CCA/RD/IAW/SOP/2021-22/734-806

Dated: 01.10.2021

04

OFFICE MEMORANDUM

Subject: SOP for Certificate Courses on Internal Audit of Rural Development Programmes and Guidelines for States to Set up Internal Audit Wing.

Revised "SOP for Certificate Courses on Internal Audit of Rural Development Programmes" and "Guidelines for States to Set up Internal Audit Wing," duly approved by Secretary, MoRD, are hereby circulated.

Trainings for TOT and 3 week Certificate Programmes may be conducted as per the SOP and the States may initiate the process of strengthening Internal Audit as per the Guidelines issued.

Encl: As above.


Controller of Accounts
Ministry of Rural Development

To:

All the Additional Chief Secretaries/Principal Secretaries/equivalent (Department of Rural Development and Panchayati Raj of States/ UTs).

Copy for information to:

1. PPS to Secretary, MoRD
2. PPS to Secretary, DDWS
3. PPS to Secretary, MoPR
4. PPS to Secretary, DoLR
5. OSD to DG, NIRD&PR
6. PPS to AS & FA, MoRD
7. PS to CCA, MoRD
8. DG/ Director All SIRDs/ INGAF/ NIFM

**Revised Standard Operating Procedure (SOP) for Certificate Courses on Internal
Audit of Rural Development Programmes**

I. Background:

1.1. Department of the Rural Development (DoRD), Govt. of India administers various programmes of Rural Development like MGNREGS, NRLM, DDU-GKY, PMGSY, NSAP, PMAY(G), SPMRM, SAGY etc. with an outlay of more than 1.3 lakh crores of Rupees. These programmes encounter complexities and associated risks which need to be addressed on a continuous basis. Thus, there is a need to develop a very strong and robust accountability frame work for all its programmes.

1.2. DoRD has come out with few mechanisms to institutionalize the transparency and accountability frame work to promote efficiency, eliminate corruption and ensure transparency at all stages of its program delivery, selection of beneficiary through Socio Economic Cast Census 2011, Social Audits, Internal Audits, Geo-tagging and use of IT-DBT, MIS, National Level Monitoring visits, Common Review Mission visits etc. Internal Audit, being one such mechanism of accountability, has been made more robust to improve the effectiveness of the schemes.

1.3. Internal Audit is an integral part of sound financial management systems worldwide. It should aim at looking both at the financial and non-financial aspects of the Government operations and ensuring full value for the Government money. The Internal Audit function helps in improving economy, efficiency, effectiveness and transparency in the governance in general and financial administration in particular. It would also help in maintaining a sound record keeping systems with adequate checks and balances to ensure timely/adequate identification of risks and their mitigation. It aims at providing timely /adequate information for better decision making by the executives.

1.4. The Controller General of Accounts (CGA), as the designated authority for the conduct of Internal Audit in the Government of India, laid down general guidelines for the conduct of Internal Audit in the ministries and departments of the Central Government. Under these guidelines, the Chief Controller of Accounts (CCA) in the Department of Rural Development (DoRD) is designated authority for conducting internal audit of DoRD schemes. The Department of Rural Development of GOI has set up Internal Audit Wing in the office of Chief Controller of Accounts. It has come out with Internal Audit Manual for Rural Development Programmes and conducts internal audits through limited available resources.

1.5. Grameen Internal Audit Portal (GRIP), inaugurated by Hon'ble Minister, Shri Narendra Singh Tomar in June, 2017, is being used by Internal Audit Wing O/o Chief Controller of Accounts, M/o Rural Development for MGNREGA and PMAY-G. Based on inputs of O/o CCA, DoRD, this portal was customized by designing some pages, specific to DoRD, on Audit Online portal of Ministry of Panchayati Raj by NIC, MoPR. The portal has the basic features of Audit process and some advance reporting features. Viewing the increasing

number of schemes, number of Audits and response from Auditee units on GRIP; certain new features are required for Internal Audit portal of DoRD. DDG, NIC, DoRD, in co-ordination with (a) Internal Audit Wing, DoRD, (b) Center of Internal Audit Rural Development (CIARD) and (c) NIC, MoPR, is working on integrating the required features into the existing framework for upgraded user friendly version of Internal Audit Portal.

1.6. Due to lack of training and non availability of specialized staff, internal audits continued to be performed on traditional lines in states limiting to compliance audit and not risk based audit. The number of audits by State Government Audit teams for Rural Development Programmes is also low in most of the states.

1.7. The Expert Advisory Group on Internal Audit suggested that the scope of internal audit should expand from merely ascertaining compliance with rules and regulations to evaluation of achieving the objectives of the schemes. It also suggested for creating a pool of internal auditors with retired and serving accounts officers and to provide training under three week certificate course on internal audit. The participants after completion of the certificate course will be empanelled with O/o Chief Controller of Accounts. Once empanelled, DoRD and State Governments can use their services for the conduct of internal audit of RD programmes as per the requirement.

1.8. Thus, it is planned to create a pool of 5000 internal auditors for Risk based Internal Audit across the country. To create such a huge pool, trainings at NIRD&PR are just not sufficient. **Thus, it is planned to take up the trainings in cascading mode where the master trainers trained at NIRD&PR will take up the trainings at identified SIRDs, Institute of Government Accounts & Finance (INGAF) and Arun Jaitley National Institute of Financial Management (AJNIFM).**

2. Training Overview

- 2.1. There will be two training modules for Internal Audit of Rural Development Programmes.
 - 2.1.1. Training of Trainers (ToTs)
 - 2.1.2. Three-week Certificate Programme on Risk Based Internal Audit in RD Programmes
3. **Training of Trainers (ToTs)** i.e. Master Trainers of Three-week Certificate Programme on Risk Based Internal Audit in RD Programmes
 - 3.1. **Eligibility Criteria for ToTs:** Every SIRD, INGAF/AJNIFM would require master trainers to conduct the training programmes. CIARD/ NIRD&PR would conduct training programme to train and recommend prospective Master Trainers from these institutions, as also outside experts. Such prospective Master Trainers will undergo three-week TOT programme and will be the resource persons for the certificate programmes that will be taken up at SIRDs/INGAF/ AJNIFM. Persons eligible for ToTs would be:

3.1.1. **Mandatory Conditions:**

3.1.1.1 **Qualification:**

- i) Regular faculty of SIRDs/ AJNIFM/ INGAF.

- ii) Chartered Accountants with minimum exposure of 2 years in social sector or RD programmes.
- iii) Cost Accountants with minimum exposure of 2 years in social sector or RD programmes.
- iv) Chartered / Certified Internal Auditors from IIA with minimum exposure of 2 years in social sector or RD programmes.
- v) Person possessing Certificate on Risk Based Internal Audit in RD Programmes of CIARD and conducted at least 05 Audits for RD Programmes.
- vi) Persons in service or retired from Central Govt./ State Govt./ Banks/ Public Sector Undertakings- equivalent to level 8 (7th CPC) or above with post graduate degree in any discipline or B.E. / B. Tech degree; having Minimum 5 years' experience in Accounting/ Finance/ Treasury function/ Social Audit/ Monitoring of Rural Development Programmes.

3.1.1.2. **Age limit:** Age should be not more than 65 years for ToTs. (There will be no age limit for Mater trainers after ToTs.)

3.1.2. Preference may be given to persons having exposure on internal audit/ risk- based assessment of programs/ teaching finance/ accounts or related topics, monitoring and evaluation experts who have aptitude of training and teaching.

3.1.3. Persons should have working knowledge of MS Word, MS Excel and Powerpoint presentation.

3.2. The SIRDs should maintain a reserve pool of such resource persons who can be nominated as master trainers. Preferably 33%, 15%, 7.5% and 3% of the candidates for master trainer training should be women, SC, ST and differently able.

3.3. Selection of applicant for ToTs should be on the basis of the applicant's ability and fulfillment of prescribed criteria for selection as Master trainers.

3.4. It is suggested to capture the details of applicants in the prescribed form/application form (Annexure-I) and check the eligibility and shortlist the candidates as per the criterion given for selection of the Master Trainers (Annexure II).

3.5. Certified Master Trainers (ToTs), who have undertaken audit at the time of training for total three weeks, could also be engaged as certified internal auditors for RD schemes by States or DoRD.

3.6. **Duration:** ToTs Programme will be of three weeks which includes one-week field visit and holidays if any. (States having holiday on Saturdays need to work to complete the Training programme in stipulated time)

3.7. **Components of ToTs Programme:** The training components are divided into **5 parts** and 34 Sessions (Duration of each session is 1hr 15 minutes to 1hr 30 minutes).

I. First part focuses on Internal Audit Manual prepared by DoRD and basic concepts of accounting and Book Keeping.

i. Internal Audit Manual explains briefly about official hierarchy, audit committee, Management committee structure, office of CCA and IAW, Audit Planning Process and follow-up actions on Audit Paras and also Risk Based Internal audit and Risk Analysis, documentation and report writing

- ii. **Basic concepts of accounting and book keeping deals about Receipts & Payments account, Profit & Loss account and Balance sheet including the maintenance of records like cash book, ledger, asset register etc.**
- II. Part 2 with 12 sessions deals with Risk based Internal Audit, different IT tools, MIS systems in RD Programmes, Risk Based Internal Audit and PFMS. Following are the Risk based Internal Audit sessions
- i. **Basic concepts of Internal Audit**, which explains about definition, Role, and code of ethics.
 - ii. **Introduction to Internal Auditing standards/ guidelines** deals with Internal Auditing standards/ guidelines followed by IIA/CAG etc.
 - iii. **Control environment and Internal control evaluation** focuses on internal control systems.
 - iv. **Introduction to Risk Management and Fraud Risk Awareness** deals with definition and evaluation of Risk and how to manage or mitigate the Risks.
 - v. **Conduct of Risk based Internal Audit, Planning & execution process** explains planning and execution of Risk Based Audits.
 - vi. **Internal Audit engagement – Audit tools & Techniques** which explore the tools and techniques to trainees in conducting of internal Audit.
 - vii. **Exercises on using audit tools and techniques** session enriches the participants in using tools and techniques through class room exercises.
 - viii. **Audit documentation & Report writing** deals with steps to be adhered to 5 'C's in Report writing such as Criteria, Condition, Cause, Consequence and Corrective Action or Recommendations.
 - ix. **Session on usage of GRIP/ Internal Audit Portal**: provides theoretical knowledge and hands on experience to trainees by giving features of GRIP.
 - x. **Usage of IT tools and MIS of flagship programmes**- provides theoretical knowledge.
 - xi. **Lab session on usage of GRIP, NREGASoft, Awassoft, OMMAS etc.** provides practical knowledge by giving hands on experience to trainees
 - xii. **Post Audit Review Mechanism and interaction with Audited agencies, Case studies etc.**, shares the knowledge on Procedures of report submitting and finality of audit paras.
 - xiii. **Public Finance Management System (overview)** deals with Back ground of PFMS, transparency in fund release and utilization.
- III. Part 3 with 18 sessions talks about **Overview of DoRD Programmes (MGNREGS, DAY-NRLM, DDU GKY, PMGSY, NSAP, PMAY (G), SPMRM, SAGY, PMKSY)**, their guidelines, existing internal control systems and risks associated with these programmes. After briefing about the guidelines, participants are expected to come out with tentative risks associated with the programme in small groups and will make a presentation.
- IV. Part 4 deals with **Training methodologies** which gives insight on training skills.
- V. Part 5 deals with **Field Practicum** i.e., conduct of actual internal audit guided by consultants from DoRD. The audit observations made in the field visit will be presented by the participants and draft report should be submitted to IAW, CCA office by the trainees.
- 3.8. A model ToTs Programme Schedule is attached at Annexure-III

4. Three-week Certificate Programme on Risk Based Internal Audit in RD Programmes:

Participants will undergo three week certificate programme on Internal Audit of RD programmes. Once they are gone through with the assessment, they will be certified as internal auditors and will be empanelled with the internal audit wing of DoRD and respective States.

4.1. Eligibility criteria for three week certificate Programme on RBIA in RDP:

4.1.1. Eligibility for Persons in service or retired from Central Govt./ State Govt./ Banks/ PSUs

4.1.1.1. Persons in service or retired from Central Govt./ State Govt./ Banks/ PSUs, equivalent or above to level 8 of 7th CPC or with grade pay not less than 4800/- as per 6th CPC.

4.1.1.2. **Minimum Educational Qualification:** Graduate in any discipline or Diploma in Engineering.

4.1.1.3. **Age:** 65 and below

4.1.1.4. **Minimum Experience:** having minimum 5 years' experience in Accounting/ Finance/ Treasury function / Internal Audit/ Civil Engineering/ Social Sector/ Rural Development Programmes.

4.1.1.5. Should have working knowledge on MS Word, MS Excel and preparation of Power point Presentations.

4.1.1.6. Should be conversant to Hindi/ English and local language of the State.

4.1.1.7. Must be willing to travel to the nearby districts/states to conduct risk based internal audits.

4.1.2. Eligibility for Self Sponsored persons (outside govt./ Bank/ PSU setup)

4.1.2.1. Post Graduate degree in Rural Development / PG diploma holders in Rural Development from recognized Institutes/ Universities.

4.1.2.2. Chartered Accountants and Cost Accountants with minimum two year experience in Social Sector or Rural Development Programmes.

4.1.2.3. Graduates in any discipline with five year working experience in Rural Development Programmes/ Social Sector Programmes in rural areas with reputed NGOs / reputed organizations / Social Audit Units in rural areas.

4.1.2.4. **Age Limit:** Max 50 Years.

4.1.2.5. Should be well conversant with MS Word, MS Excel and preparation of Power point Presentations.

4.1.2.6. Should be well conversant to Hindi/ English and local language of the State.

4.1.2.7. Must be willing to travel to the nearby districts/states to conduct risk based internal audits.

4.2. Other Conditions:

4.2.1. Preferably 33%, 15%, 7.5% and 3% of the candidates for training should be women, SC, ST and differently able who are fit for audit travels.

4.2.2. **Nominations of self Sponsored candidates should not be more than 33%.**

4.2.3. The SIRDs/ other training institutes should maintain a reserve pool of such candidates who can be nominated for certificate programme. In case any eligible institute is not able to conduct training programme, it would recommend those names for the nearby SIRDs or NIRD&PR etc.

4.2.4 Screening of the applicants should be done as per eligibility criteria. Recommendation of the State Government would be further screened and reviewed by SIRDs/ other institutes and it will be further reviewed by CIARD. The screened list will be sent to IAW, O/o CCA for approval of the nominations by the competent authority (CCA) because Government incurs significant expenditure in training of certified auditors. As such only serious and competent candidate should be recommended for the course. Non serious candidate should be discouraged. In case of rare exceptions of such a candidate, nominated by State Govt., who do not meet the eligibility criteria, but may have some extra ordinary skills, exemptions may be made with the approval of O/o CCA under recommendation from CIARD. The list of shortlisted candidates, after screening, should be sent to CIARD in the prescribed format (Annexure IV).

4.2.5 DoRD will also maintain a list of candidates and these candidates can be nominated for certificate programme with the approval of CCA, DoRD.

4.2.4. It is suggested that the details of applicants should be obtained in the prescribed application form (Annexure-v) to check the eligibility and to shortlist the candidates as per the criterion given for selection of the certified Auditors. By this process, one can avoid the dropout and can choose such candidates who are willing to travel and thus they can clear the assessment successfully.

4.2.6 Even after following the checks and measures, if someone drops in between the course or in case, any candidate is found unsuitable due to misconduct/ misbehavior then he/she may be sent back and *no expenditure on boarding/ lodging and TA shall* be reimbursed to such candidates.

4.2.7 For the Self Sponsored Candidates, the cost incurred during the audit tour will be borne by Govt. The cost of boarding and lodging in the training institute and travelling charges to join and leaving the campus after training will be borne by the candidate. However, full expenditure borne in the training on a candidate dropping out without adequate justification will be recovered.

4.3.Duration: Certificate Programme for Internal Auditors will be of three weeks which includes one-week field visit and holidays (Sunday+GH) if any. (States having holiday on Saturdays need to work to complete the Training programme in stipulated time.)

4.4.Components: The training component is divided into 4 parts and 33 Sessions (Duration of each session is 1hr 15 minutes to 1hr 30 minutes).

Part I - Internal Audit manual and Basic Concepts of Accounting & Book Keeping.

Part II -Risk based Internal Audit and usage of GRIP portal, different IT tools, MIS systems in RD Programmes, Risk Based Internal Audit and PFMS.

Part III – General Over view of DoRD programmes, Internal Controls, identification of Risks and mitigation.

Part IV – Field Practicum, conduct of actual internal audit guided by consultants from DoRD. The audit observations made in the field visit will be presented by the participants and draft report should be submitted to IAW, CCA office by the trainees.

4.5.A model Certificate Programme Schedule is attached at Annexure-VI.

5. Selection of Course Coordinator and Resource persons for Certificate Programmes at SIRDs

5.1.The certificate programme will be conducted in batch size of 30 participants. The number should not be less than 20 for taking up the batch. A Course Coordinator from SIRD (regular faculty) will facilitate the three week curriculum with the help of trained Resource Persons. The resource persons or trainers for the Internal Audit training should invariably be the master trainers who have undergone ToTs at NIRD&PR or established experts of IA, RD schemes or domain experts as per the panel prepared or names recommended by O/o CCA, DoRD and CIARD, NIRD&PR.

5.2.In three-week certificate course conducted by SIRDs, 80% of the sessions on rural development schemes have to be taken by the in-house faculty and 20% shall be given to guest faculty. If faculty for RD programme is not available in SIRD at that time then services of Resource persons/guest faculty can be taken for the sessions for RD programme but it should not be more than 30%.

6. Course Material:

6.1.The course material prepared by CIARD, NIRD&PR, will be shared in soft copy in English, with all the identified training institutes, which take up the certificate programme on internal audit.

6.2.If any SIRD/ training institute wishes to have it in local language, the same can be provided at the pre -approved rates of CIARD, NIRD&PR.

7. Common minimum facilities to be ensured at training centers

7.1.Certificate course on internal audit and ToTs are residential programmes. Common minimum facilities must be ensured to meet the needs of a residential training in terms of quality food, lodging, toilets and drinking water for participants.

7.2.. Training venues must be equipped with good seating arrangement, audio- visual facilities, and should be friendly to carry out group discussions.

7.3.Course Coordinator of the training institute must be present and available throughout the course, for overall monitoring and co-ordination of the activities, to be carried out for the course.

8. Field Visit:

- 8.1. A guided field visit for conducting internal audit of one of the RD programme will be taken up as per the recommendations of O/o CCA, DoRD. The auditee districts for the training will be selected within the state(s) covered by institute/ SIRD.
- 8.2. One Audit Officer/ Audit Consultant from DoRD will guide the team to perform the internal audit. He/ She will be assessing the participants for their involvement and learning in the field. All travel, boarding and lodging expenses of this officer/consultant will be directly borne by the office of the CCA, DoRD.
- 8.3. The group of trainees should make a presentation on identified risks/ audit paras of the auditee and submit a draft audit report for evaluation. The presentations and draft reports will be evaluated by the evaluators from NIRD&PR/DoRD/ panel of experts.
- 8.4. The draft report will be further processed by IAW and will be sent to the concerned auditee and other stakeholders after its final approval by competent authority.

9. Training Assessment

9.1. Training of Trainers (ToTs)

- 9.1.1. Assessment of ToTs consists of three components –(i).In-class, (ii) Delivery sessions & (iii) Practicum.
- 9.1.1.1. In-class includes class room participation, group discussions and tests on Module I, II & III. Evaluation will be done by CIARD.
- 9.1.1.2. Delivery sessions by participants will be evaluated by experts from NIRD&PR.
- 9.1.1.3. In field, evaluation will be done by the representative of CCA heading the audit team. Presentations and draft report of the candidates would be evaluated by a panel of 3 experts. This will consist of course coordinator and two experts selected from the panel of experts provided by Office of CCA. Panel of experts nominated by office of CCA would be professional and domain experts from State/Centre, Academics etc. After the evaluation by these experts, certificate will be issued only to those candidates who scored more than 60% of the total marks and not less than 50% in each component/ sub-component, i.e., class room, tests, delivery session & practicum.
- 9.1.2. Question Bank with answer key will be developed by CIARD and evaluation of papers will be done by CIARD.
- 9.1.3. Evaluation of ToTs: Component wise Weightage

S.N.	Component	Weightage
1	Class room participation and group discussion	10
2	Test on Internal Audit –at the end of internal audit concepts sessions	10
3	Test on RD Programmes –at the end of RD sessions	20
4	Delivery sessions by participants using different methods of training	20
5	Field visit evaluation of participants by team leaders	15
6	Field visit presentation by participants	12.5
7	Draft report	12.5
	Total	100

9.1.4. Based on the marks obtained the participants will be awarded Certificates with three Grades viz. Grade A (80% and above), Grade B (70% - up to 79.4%), Grade C (60% - up to 69.4%).

9.1.5. Participants who obtain less than 60% will not be awarded Certificates and such participants will be given opportunity to prepare for the re-assessment in the written test and to participate in field practicum.

9.2. Certified Internal Auditors Trainings at SIRDs

9.2.1. Assessment of Certificate programme consists of two components (i) In-class, & (ii) Practicum.

9.2.1.1. The in-class evaluation will be considered as a screening test for allowing field visits. Non serious candidates would be debarred from field visit. This may be done, after issuing a warning notice to such candidate. This assessment would be done by the faculty and course co-coordinators of the SIRD/INGAF/AJNIFM.

9.2.1.2. For practicum/ field visit, evaluation will be done by the representative of CCA, heading the audit team. Presentations of the candidates would be evaluated by a panel of the 3 experts. This will consist of course coordinator or a faculty of SIRD/INGAF/AJNIFM and two experts selected from the panel of experts provided by Office of CCA/NIRD&PR. Panel of experts nominated by office of CCA would be professional and domain experts from State/Centre, Academics etc. These experts would be invited by SIRD/INGAF/AJNIFM and their expenses of boarding lodging etc would be taken care of by the respective institution. After the evaluation by these experts, certificate will be issued only to those candidates who scored more than 60% of the total marks and not less than 50% in each component/ subcomponent, i.e., class room tests and practicum.

9.2.2. Evaluation of Certified IAs: Component wise Weightage

S.N.	Component	Weightage
1	Class room participation and group discussion	20
2	Test on Internal Audit –at the end of internal audit concepts sessions	10
3	Test on RD Programmes –at the end of RD sessions	20
4	Field visit evaluation of participants by team leaders	20
5	Field visit presentation by participants	15
6	Draft report	15
	Total	100

9.2.3. Question Bank with answer key will be developed by CIARD and evaluation of papers will be done by respective institute/ SIRD/CIARD.

9.2.4. Based on the marks obtained the participants will be awarded Certificates with three Grades viz. Grade A (80% and above), Grade B (70% - up to 79.4%), Grade C (60% - up to 69.4%).

9.2.5. Participants who obtain less than 60% will not be awarded Certificates and such participants will be given opportunity to prepare for the re-assessment in the written test and to participate in field practicum.

9.3. Certificate course on internal audit is a residential programme. Participants must stay in the accommodation provided by institute/ SIRD/ NIRD&PR. If they do not comply with residential requirement, they will not be allowed to take part in the training programme.

10. Certification

10.1. The participants of ToTs, who completed the training successfully with 60% or above marks, will be certified as master trainees and will be engaged by SIRDs. A certificate with unique ID, signed by DG, NIRD&PR, CCA, DoRD, Director, CIARD, Observer/evaluator from CIARD, NIRD&PR or IAW, DoRD and the course coordinator, will be provided to each participant.

10.2. The participants of Certificate course, who completed the training successfully with 60% or above marks, will be certified as Internal Auditors and will be empanelled by DoRD and respective States. A certificate with unique ID, signed by the Head of the Training Institute, CCA, DoRD, Director, CIARD, Observer/evaluator from CIARD, NIRD&PR/IAW, DoRD and the Course coordinator, will be provided to each participant. The certificate will be valid for three years. The certificate will be renewed by CIARD after approval of IAW, DoRD based on the assessment of the work being done by the concerned certified auditor and successfully attending mandatory orientation programme(s). If necessary, certified internal auditors may be nominated for refresher course which will be conducted by CIARD, NIRD&PR on new developments in RD programmes. This may include two days class room sessions, 6 days field work and 2 days for drafting reports and evaluation.

11. Monitoring of the ToTs/ Certified Internal Auditors Trainings at NIRD&PR/SIRDs/Training Institutes

11.1. CIARD, NIRD&PR team will make at least two visits to SIRDs/Training institutes during the Certificate programme, (i) for the inauguration, and (ii) for evaluation and valedictory function. Resource person(s) from IAW, DoRD will handhold the participants during the internal audit practical training and will monitor their performance. As far as possible ACA, Dy.CA, CA, CCA or AS&FA from DoRD, Director, CIARD, DDG, or DG, NIRD&PR, may attend inauguration, valediction or review of the trainings conducted at SIRDs/Training Institutes for quality control.

12. Uploading the information of certificate trainings/ToTs

For uploading of information relating to all aspects of the training, a dedicated digital platform would be provided by the Department. Training details (start date, end date, venue, and location, monitoring visit details) along with participants profile with grades obtained by the participants need to be uploaded (Annexure-VII) and should be maintained by SIRDs/Training Institutes. Such provision may be hosted on a dedicated website or webpage of DoRD.

13. Management cost

The management cost includes (i) The TA/ DA/ Accommodation cost for monitoring visits of CIARD Officers/ office bearers i.e., Director/ Coordinator/ Consultant/ Training manager (ii) Printing of certificates (iii) The field visit cost (honorarium/ TA/ DA accommodation charges) of certified internal auditors, to accompany the trainees, nominated by IAW, if any during the field practicum, have to be paid by NIRD&PR which will be reimbursed by IAW, O/o CCA (Annexure VIII and IX)

14. Budget

- 14.1. A Budget template with all cost norms is provided at Annexure- X in which training institute/ SIRDs should submit the proposal along with budget estimates.
- 14.2. Ordinarily, including overheads per programme, the budget should not exceed Rs. 20,00,000 (including institutional charges).
- 14.3. Additional provisions may be considered for the engagement of expert faculty outside the institute, till faculty is trained from the institute/ SIRD for evaluation of the candidates and review of their audit reports.

15. Components of Budget

- 15.1. Boarding and Lodging charges, cost of welcome tea, farewell lunch, course material, photography, printing of banners, conference hall charges should be as per training institutes/ AJNIFM/ INGAF/ SIRD/State Govt. norms.
- 15.2. Travelling charges including pick up and drop of participants, TA for trainees and resource persons and local visits should be claimed as per actual.
- 15.3. DA should be given to the trainees during field visit and it should be based on the State Government norms/ entitlement of the officers/ retirees at the time of their retirement.
- 15.4. Accommodation charges may also be given to the trainees during the field visit as per SIRD/ State norms/ actual whichever is less.
- 15.5. Honorarium/DA to guest speakers Empanelled by DoRD/CIARD should be as per NIRD&PR Norms. If senior retired officers are nominated by DoRD for special sessions or for evaluation of training, draft reports and presentations, they are entitled to TA/DA on the pay at the time of their retirement.
- 15.6. DA and accommodation charges for outside government/ self-financed candidates shall be fixed as per the entitlement of a level 8 officer of GoI. This will be paid only for the audit tour/ field visit.

16. Grant-flow

- 16.1. As per the proposals submitted by identified training institutes, the budget will be estimated and released by the Centre for Internal Audit of Rural Development Programmes (CIARD) at NIRD&PR.
- 16.2. CIARD is the principal coordinating center in NIRD&PR in this regard and also the nodal agency for releasing grants.
- 16.3. The identified training institutes i.e. SIRDs, INGAF (with its regional centers) and AJNIFM are the principal agencies which receive the grant for conducting RBIA trainings of RD Programmes.
- 16.4. For receiving the grant from NIRD&PR, the pre-requisite condition is to submit the training proposal with list of training programs (with details on dates, venue, schedule, participant's list, resource persons, estimated budget, etc.) at least two months before the commencement of training program.
- 16.5. The grant disbursement to identified training institutes will be facilitated in two installments as under:
 - 16.5.1. First installment (40% of grant sanctioned) as advance.

16.5.2. Final installment (60% of the grant sanctioned) will be released on receipt of UC/ Statement of expenditure for total actual expenditure incurred along with supporting documents.

17. Training Report

Among affiliated SIRD's/Training Institutes, whoever conducts the three-week certificate course, has to send a training report including audit paras collected (Draft Reports) from team leaders and the risks mentioned in various schemes during their respective field visits immediately/ within a week after the completion of training program to CIARD, IAW, DoRD and AS&FA, DoRD (hard and soft copies).

18. Engagement of Certified Auditors

Certified auditors will be engaged by GOI or the States for regular IA jobs or on assignment-based audit. The indicative terms of engagement have been made available to the States. However, States may decide their own terms of engagement as per the extant Rules of the States.

19. Miscellaneous Recommendation:

- 19.1. Contingency/ Institutional Charge will be @ of 10% of the training cost.
- 19.2. Cost of Stationery, course material and bags etc. should not exceed Rs. 500/- per participants or as per SIRD norms whichever is less.
- 19.3. The printing of banners should not be more than Rs. 5000/- or actual whichever is less.
- 19.4. Copy of UCs and Expenditure statement should be sent to CIARD for screening and forwarding to IAW, DoRD with recommendation of amount of reimbursement.
- 19.5. Annual plan for training should be prepared annually and submitted to CIARD.
- 19.6. Proposal for training, complete in all manners, should be submitted to CIARD at least two months prior to the commencement of the training.
- 19.7. CIARD will examine the budget estimates as per State Govt./ SIRD norms, review the schedule of training and screen the recommended candidates.
- 19.8. The proposal must be sent to IAW, DoRD at least 45 days before the proposed date of commencement of training.

Annexure -I

Application Form for nomination for Training of Trainers (Master Trainer)

(CAPITAL LETTERS ONLY)

1	Name of the applicant	
2	Gender (M/ F/ T)	
3	Date of Birth & Age	
4	State of domicile	
5	Category (Gen/ OBC/ SC/ ST)	
6	Whether specially enabled (Y/N)	
7	Status of Employment (In Service/ Retired/ Consultancy Services/others)	
8	Designation (Present or last post hold)	
9	Department	
10	Office Details	
11	Whether belongs to Central/ State Government/ Central PSU/ State PSU/ Bank/ Others (if others, mention the details.)	
12	Level (7 th CPC)/ Scale and Grade Pay/ Basic and total emoluments last drawn	
13	Educational Qualification	
14	Details of over all work experience(Mention all along with years / months of experience)	
15	Total number of years of Work Experience	
16	No. of Years of exposure in Social Sector or RD Programmes	
17	No. of Years of experience in Accounting/ Finance/ Treasury function/ Social Audit/ Monitoring of Rural Development Programmes (Strike off which are not applicable)	
18	Number of Audits Conducted	
19	working knowledge of MS Word, MS Excel and preparation of Power point Presentations	
20	Conversant to Hindi/ English and local language of the State	
21	Brief description of present nature of work	
22	Indicate the reasons for choosing the training	
23	Willing to travel to nearby districts/states to conduct risk based internal audits (Yes/No)	
24	Contact Number	
25	Alternative Contact number (if any)	
26	Email ID	
27	Bank Account Number (Bank Name), (Branch & IFSC Code)	
28	Home Address:	
29	Address for Communication	
30	Sponsoring Department and State	
	Signature	
	Date:	

Please put NA, for the fields which are not applicable.

Annexure II

Sponsoring Department and State:		Eligibility matrix for nomination of candidates for ToTs																									
Sl. No.	Name	Gender (M/F)	Date of Birth (Age)	State of Domicile	Category (Gen/OBC/SC/ST)	Whether specially enabled (Y/N)	Designation (Present or last post held)	Office Details	Mobile Number and email ID	2 Individuals' Details			3 Minimum Educational Qualification (Post Graduate/ CA/ Cost Accr/ CIA from IIA/ CIARDP/BE/ B.Tech)			4 Minimum Experience: A) Regular faculty of SIRDs/ AJNPM/ INGAJ/ 1 year B) CA/ Cost Accr/ CIA from IIA/ 2 years in social sector or RD programmes C) CIARDP- 5 Audits D) Others: 5 years Accounting/ Finance/ Treasury functions/ Social Auditor/ Monitoring of RD Programmes					5 Current or Last Post Held: Equivalent to Section Officer or above with Grade Pay of not less than Rs.4800/-as per 6th CPC or Level 8 of 7th CPC.			6 Other condition(s)	7 Whether qualifies all the eligibility criteria (Y/N)	8 Other remarks, if any	
										3.1 Educational Qualification of the candidate	3.2 Whether qualifies (Y/N)	4.1 Candidate's experience (Whether A, B, C or D)	4.2 Number of years of experience	4.3 Whether the experience is relevant as per SOP/ SCOP (Y/N)	5.1 Pay Scale of Present or last post held	5.2 Whether equivalent to Section officer or above? (Y/N)	5.3 Whether pay scale is equivalent or above GP-4800 or level 8	6.1 Knowledge of MS word/ Power point/ Excel	6.2 Conversant with Hindi/ English and local language of state	6.3 Other condition(s) (if any)							
1																											
2																											
3																											
4																											
5																											

Signature:.....
 Name:.....
 Designation:.....
 Cont. No.:.....
 email ID:.....

**Application Form for nomination for three week Certificate Programme on
Risk Based Internal Audit in Rural Development Programmes)**



(CAPITAL LETTERS ONLY)

1	Name of the applicant	
2	Gender (M/ F/ T)	
3	Date of Birth & Age	
4	State of domicile	
5	Category (Gen/ OBC/ SC/ ST)	
6	Whether specially enabled (Y/N)	
7	Status of Employment (In Service/ Retired/ Consultancy Services/others)	
8	Designation (Present or last post hold)	
9	Department	
10	Office Details	
11	Whether belongs to Central Govt. / State Govt. / Central PSU/ State PSU/ Bank/ Self Sponsored / Others (if others, mention the details.)	
12	Level (7 th CPC)/ Scale and Grade Pay/ Basic and total emoluments last drawn	
13	Educational Qualification	
14	Details of over all work experience(Mention all along with years / months of experience)	
15	Total number of years of Work Experience	
16	No. of Years of exposure in Social Sector/ RD Programmes /Social Audit	
17	No. of Years of experience in Accounting/ Finance/ Internal Audit/ Treasury function/ Social Audit/ Civil Engineering / Social Audit/ Rural Development Programmes (Strike off which are not applicable)	
18	working knowledge of MS Word, MS Excel and preparation of Power point Presentations	
19	Conversant to Hindi/ English and local language of the State	
20	Brief description of present nature of work	
21	Indicate the reasons for choosing the training	
22	Willing to travel to nearby districts/states to conduct risk based internal audits (Yes/No)	
23	Contact Number	
24	Alternative Contact number (if any)	
25	Email ID	
26	Bank Account Number (Bank Name), (Branch & IFSC Code)	
27	Home Address	
28	Address for Communication	
29	Sponsoring Department and State	
	Signature Date: Place:	

Please put NA, for the fields which are not applicable.

Eligibility matrix for nomination of candidates for three week Certificate Programme on Risk Based Internal Audit in Rural Development Programms																								
Sponsoring Department and State:																								
S. N.	Individuals' Details																							
	2.1 Name	2.2 Gender (M/F/T)	2.3 Date of Birth (Age)	2.4 State of Domicile	2.5 Category (Government/Other)	2.6 Whether specially enabled (V/N)	2.7 Designation (Present or last post hold)	2.8 Office Details	2.9 Mobile Number and email ID	3.1 Whether self sponsored candidate (V/N)	3.2 Educational Qualification of the candidate	3.3 Whether qualifies (V/N)	4.1 Candidate's experience (Whether A, b.1 or b.2)	4.2 Number of years of experience	4.3 Whether the experience is relevant as per SOP. (V/N)	5.1 Pay Scale of Present or last post held	5.2 Whether equivalent to Section officer or above? (V/N)	5.3 Whether pay scale is equivalent or above GP 4800 or level 8 (V/N)	6.1 Knowledge of MS word/Power point/Excel	6.2 Conversant with Hindi/English and local language of state	6.3 Other conditions (if any)	7 Whether qualifies all the eligibility criteria	8 Other remarks, if any	
1																								
2																								
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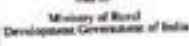
Signature:.....
 Name:.....
 Designation:.....
 Cont. No.....
 email ID.....

 Ministry of Rural Development, Government of India		Centre for Internal Audit in Rural Development (CIARD) National Institute of Rural Development and Panchayati Raj Rajendranagar, Hyderabad -500030		 NIRDPR
Model Programme Schedule Training of Trainers (From..... to) Venue: NIRD & PR				
Day 1				
10.00 – 10.30	Introduction to the Programme		CCA, MoRD DG, NIRD & PR Director, CIARD, NIRD&PR,	
10.30-11.00	Ice-Breaking & Introduction of Participants		Course Team	
11.00-11.30	Group Photo & High Tea			
Module I – Understanding the Internal Audit Manual of MoRD& Basic concepts of Accounting & Book Keeping				
11.30-13.00	Introduction to Internal Audit Manual of MoRD and Guidance for usage		Resource Person	
13.00–14.00	Lunch Break			
14.00-15.30	Basic Concepts of Accounting & Book Keeping		Resource Person	
15.30-15.45	Tea Break			
15.45-17.15	Basic Concepts of Accounting & Book Keeping		Resource Person	
Day 2				
Module II - Risk based Internal Audit, different IT tools, MIS systems in RD Programmes, Risk Based Internal Audit and PFMS				
9.30-9.45	Recap by the participants/Training Manager			
9.45-11.15	Basic concepts of Internal Audit- Definition, role and code of ethics		Resource Person	
11.15-11.30	Tea Break			
11.30-13.00	Introduction to Internal Auditing Standards/Guidelines		Resource Person	
13.00-14.00	Lunch Break			
14.00-15.30	Control Environment and Internal control Evaluation		Resource Person	
15.30-15.45	Tea Break			
15.45 – 17.15	Introduction to Risk Management and Fraud Risk Awareness		Resource Person	
Day 3				
9.30-9.45	Recap by the participants/Training Manager			
9.45-11.15	Conduct of Risk based Internal Audit – Planning and Execution process		Resource Person	
11.15-11.30	Tea Break			
11.30 – 13.00	Conducting of Risk Based Internal audit engagement - Audit tools and techniques		Resource Person	
13.00 - 14.00	Lunch Break			
14.00 - 15.30	Exercises on using audit tools and techniques		Resource Person	
15.30 - 15.45	Tea Break			
15.45 -17.15	Audit documentation & Report writing		Resource Person	
Day 4				
9.30–9.45	Recap by the participants/Training Manager			
9.45-11.15	Post Audit Review Mechanism		Resource Person	
11.15-11.30	Tea- Break			
11.30-13.00	Public Financial Management System (PFMS) -Overview		Resource Person	
13.00-14.00	Lunch Break			
14.00 – 15.30	Introduction and General Overview of Specific schemes of MoRD - MGNREGA		Resource Person	
15.30-15.45	Tea- Break			
15.45 - 17.15	Risk Matrix/Risk Register and evaluation of internal controls to mitigate identified risks - MGNREGA		Resource Person	

Day 5		
Module III - Overview of RD Programmes, application of IA to RD Programmes and usage of GRIP portal		
9.30-10.00	Assessment of the theoretical concepts of the Internal Audit (Test)	Training Manager
10.00-11.30	Introduction and General Overview of Specific schemes of MoRD - PMGSY	Resource Person
11.30-11.45	Tea- Break	
11.45-13.00	Risk Matrix/Risk Register and evaluation of internal controls to mitigate identified risks - PMGSY	Resource Person
13.00-14.00	Lunch Break	
14.00 - 15.30	Introduction and General Overview of Specific schemes of MoRD - PMAY-G	Resource Person
15.30-15.45	Tea- Break	
15.45 - 17.15	Risk Matrix/Risk Register and evaluation of internal controls to mitigate identified risks - PMAY-G	Resource Person
Day 6		
9.30-9.45	Recap by the participants/Training Manager	
9.45-11.15	Introduction and General Overview of Specific schemes of MoRD - Day- NRLM	Resource Person
11.15-11.30	Tea- Break	
11.30-13.00	Risk Matrix/Risk Register and evaluation of internal controls to mitigate identified risks in Day- NRLM	Resource Person
13.00-14.00	Lunch Break	
14.00 - 15.30	Introduction and General Overview of Specific schemes of MoRD - NSAP	Resource Person
15.30-15.45	Tea- Break	
15.45-17.15	Risk Matrix/Risk Register and evaluation of internal controls to mitigate identified risks - NSAP	Resource Person
Day 7		
9.30-9.45	Recap by the participants/Training Manager	
9.45-11.15	Introduction and General Overview of Specific schemes of MoRD - SPMRM	Resource Person
11.15-11.30	Tea- Break	
11.30-13.00	Risk Matrix/Risk Register and evaluation of internal controls to mitigate identified risks in SPMRM	Resource Person
13.00-14.00	Lunch Break	
14.00 - 15.30	Introduction and General Overview of Specific schemes of MoRD - SAGY	Resource Person
15.30-15.45	Tea- Break	
15.45-17.15	Risk Matrix/Risk Register and evaluation of internal controls to mitigate identified risks - SAGY	Resource Person
Day 8		
9.30-9.45	Recap by the participants/Training Manager	
9.45-11.15	Introduction and General Overview of Specific schemes of MoRD - DDUGKY	Resource Person
11.15-11.30	Tea- Break	
11.30-13.00	Risk Matrix/Risk Register and evaluation of internal controls to mitigate identified risks in DDUGKY	Resource Person
13.00-14.00	Lunch Break	
14.00 - 15.30	Introduction and General Overview of Specific schemes of MoRD - PMKSY	Resource Person
15.30-15.45	Tea- Break	
15.45-17.15	Risk Matrix/Risk Register and evaluation of internal controls to mitigate identified risks - PMKSY	Resource Person
Day 9		
9.30-9.45	Recap by the participants/Training Manager	
9.45-10.45	Test on RD Programmes	
10.45-11.00	Tea- Break	
11.00-12.15	Usage of IT tools, features of GRIP	Resource Person
12.15-13.30	MIS reports for MoRD flagship programmes	Resource Person
13.30-14.30	Lunch Break	

Module IV – Training Methodology		
14.30 – 16.00	Training Methodology	Resource Person
15.45-16.00	Tea- Break	
Preparation for field visit		
Module V – Field Practicum		
Day 10 - Audit Parties move to their destinations for Field Audit		
Day 11	Field Visit to conduct Internal Audit in districts	Participants
Day 12		
Day 13		
Day 14		
Day 15		
Day 16		
Day 17	Return of Teams to their Head Quarters	Participants
Day 18	Drafting of Internal Audit report along with key documents and preparation of PPT's for presentation.	Participants
Day 19		
9.00-13.00	Presentations of Field Observations	Participants
13.00-14.00	Break	
14.00 –17.00	Individual delivery sessions on selected topics	Participants
17.00-18.00	Valedictory Session	

Signature:.....
 Name:.....
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 email ID.....

 Centre for Internal Audit in Rural Development (CIARD) National Institute of Rural Development and Panchayati Raj Rajendranagar, Hyderabad -500030			
			
Model Programme Schedule			
Three-Week Certificate Programme on Risk Based Internal Audit in Rural Development Programmes (From ---- to -----) Venue: NIRD & PR/ INGAF/ AJNIFM/ SIRD.....			
Day 1			
10.00 – 10.30	Introduction to the Programme	CCA, MoRD DG, NIRD & PR Director, CIARD, NIRD&PR, Course Team	
10.30 -11.00	Ice-Breaking & Introduction of Participants		
11.00- 11.30	Group Photo & High Tea		
Module I – Understanding the Internal Audit Manual of MoRD & Basic concepts of Accounting & Book Keeping			
11.30-13.00	Introduction to Internal Audit Manual of MoRD and Guidance for usage	Resource Person	
13.00–14.00	Lunch Break		
14.00-15.30	Basic Concepts of Accounting & Book Keeping	Resource Person	
15.30-15.45	Tea Break		
15.45-17.15	Basic Concepts of Accounting & Book Keeping	Resource Person	
Day 2			
Module II - Risk based Internal Audit, different IT tools, MIS systems in RD Programmes, Risk Based Internal Audit and PFMS			
9.30- 9.45	Recap by the participants/Training Manager		
9.45-11.15	Basic concepts of Internal Audit- Definition, role and code of ethics	Resource Person	
11.15-11.30	Tea Break		
11.30-13.00	Introduction to Internal Auditing Standards/Guidelines	Resource Person	
13.00-14.00	Lunch Break		
14.00-15.30	Control Environment and Internal control Evaluation	Resource Person	
15.30-15.45	Tea Break		
15.45 – 17.15	Introduction to Risk Management and Fraud Risk Awareness	Resource Person	
Day 3			
9.30-9.45	Recap by the participants/Training Manager		
9.45-11.15	Conduct of Risk based Internal Audit – Planning and Execution process	Resource Person	
11.15-11.30	Tea Break		
11.30 – 13.00	Conducting of Risk Based Internal audit engagement - Audit tools and techniques	Resource Person	
13.00 - 14.00	Lunch Break		
14.00 - 15.30	Exercises on using audit tools and techniques	Resource Person	
15.30 - 15.45	Tea Break		
15.45 -17.15	Audit documentation & Report writing	Resource Person	
Day 4			
9.30–9.45	Recap by the participants/Training Manager		
9.45-11.15	Post Audit Review Mechanism	Resource Person	
11.15-11.30	Tea- Break		
11.30-13.00	Public Financial Management System (PFMS) -Overview	Resource Person	
13.00-14.00	Lunch Break		
14.00 – 15.30	Introduction and General Overview of Specific schemes of MoRD - MGNREGA	Resource Person	
15.30-15.45	Tea- Break		
15.45 - 17.15	Risk Matrix/Risk Register and evaluation of internal controls to mitigate identified risks - MGNREGA	Resource Person	
Day 5			

Module III - Overview of RD Programmes and application of IA to RD Programmes and usage of GRIP portal,		
9.30-10.00	Assessment of the theoretical concepts of the Internal Audit (Test)	Training Manager
10.00-11.30	Introduction and General Overview of Specific schemes of MoRD - PMGSY	Resource Person
11.30-11.45	Tea- Break	
11.45-13.00	Risk Matrix/Risk Register and evaluation of internal controls to mitigate identified risks - PMGSY	Resource Person
13.00-14.00	Lunch Break	
14.00 – 15.30	Introduction and General Overview of Specific schemes of MoRD – PMAY-G	Resource Person
15.30-15.45	Tea- Break	
15.45 - 17.15	Risk Matrix/Risk Register and evaluation of internal controls to mitigate identified risks – PMAY-G	Resource Person
Day 6		
9.30–9.45	Recap by the participants/Training Manager	
9.45-11.15	Introduction and General Overview of Specific schemes of MoRD – Day- NRLM	Resource Person
11.15-11.30	Tea- Break	
11.30-13.00	Risk Matrix/Risk Register and evaluation of internal controls to mitigate identified risks in Day- NRLM	Resource Person
13.00-14.00	Lunch Break	
14.00 – 15.30	Introduction and General Overview of Specific schemes of MoRD – NSAP	Resource Person
15.30-15.45	Tea- Break	
15.45-17.15	Risk Matrix/Risk Register and evaluation of internal controls to mitigate identified risks – NSAP	Resource Person
Day 7		
9.30–9.45	Recap by the participants/Training Manager	
9.45-11.15	Introduction and General Overview of Specific schemes of MoRD – SPMRM	Resource Person
11.15-11.30	Tea- Break	
11.30-13.00	Risk Matrix/Risk Register and evaluation of internal controls to mitigate identified risks in SPMRM	Resource Person
13.00-14.00	Lunch Break	
14.00 – 15.30	Introduction and General Overview of Specific schemes of MoRD – SAGY	Resource Person
15.30-15.45	Tea- Break	
15.45-17.15	Risk Matrix/Risk Register and evaluation of internal controls to mitigate identified risks – SAGY	Resource Person
Day 8		
9.30–9.45	Recap by the participants/Training Manager	
9.45-11.15	Introduction and General Overview of Specific schemes of MoRD – DDUGKY	Resource Person
11.15-11.30	Tea- Break	
11.30-13.00	Risk Matrix/Risk Register and evaluation of internal controls to mitigate identified risks in DDUGKY	Resource Person
13.00-14.00	Lunch Break	
14.00 – 15.30	Introduction and General Overview of Specific schemes of MoRD – PMKSY	Resource Person
15.30-15.45	Tea- Break	
15.45-17.15	Risk Matrix/Risk Register and evaluation of internal controls to mitigate identified risks – PMKSY	Resource Person
Day 9		
9.30–9.45	Recap by the participants/Training Manager	
9.45-10.45	Test on RD Programmes	
10.45-11.00	Tea- Break	
11.00-12.15	Usage of IT tools, features of GRIP	Resource Person
12.15-13.30	MIS reports for MoRD flagship programmes	Resource Person
13.30-14.30	Lunch Break	
Preparation for field visit		

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Module IV – Field Practicum		
Day 10 -Audit Parties move to their destinations for Field Audit		
Day 11	Field Visit to conduct Internal Audit in districts	Participants
Day 12		
Day 13		
Day 14		
Day 15		
Day 16		
Day 17	Return of Teams to their Head Quarters	Participants
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13.00-14.00	Break	
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17.00-18.00	Valedictory Session	

Signature:.....
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Information to be uploaded and maintained by SIRDs/ Affiliated Institutes:

Table 1: Conducted Courses

Batch Id	State & District Name	No of trainees	Start Date	End Date	Name of Course coordinator	No & names of Resource persons	Names of Field visit districts	Budget estimated	Total Expenses
1									

Table 2: Trainees Profile

Batch ID:

Name of the Training:

Venue:

S No	State Name	Name of trained person	Sex (M/F/T)	Community (SC/ST/OB/C/Other)	Educational Qualifications	Nature of Job (designation)	Status of employment (In service/retired)	Phone No	e.mail. id	Address for communication	Marks obtained & Grade in the course	Unique ID allotted by CIARD

Signature:.....
 Name:.....
 Designation:.....
 Cont. No.....
 email ID:.....

Annexure VIII

Management Cost of CIARD

TA DA to CIARD Consultants/Training Manager for the purpose of Monitoring of Trainings at SIRD

Name of the Training:

Training organized at:

Period of Training:

A S.No.	B Monitoring of trainings at SIRD	C Travelling allowance To and Fro	D DA			E Accommodation			F Total C+d3+e3
			d1	d2	d3	e1	e2	e3	
			Amount	No. of Days	sub Total	Amount	No. of Days	sub Total	
a	Visit of CIARD Person for inauguration (Name, Designation)								
b	Visit of CIARD Person for test (Name, Designation)								
c	Valedictory function (Name, Designation)								
Grand Total:									

Signature:.....
 Name:.....
 Designation:.....
 Cont. No.....
 email ID.....

Field visit cost of one unit of Certified Internal Auditors nominated by IAW for CIA RBIA/ToTs

Name of the Training:

Training organized at:

Period of Training:

A S.N.	B Name, Designation of CIA nominated by IAW	C Travelling allowance To and Fro	D Honorarium			E Local travel cost			F Total C+d3+e3
			d1	d2	d3	e1	e2	e3	
			No. of Days	Per day	Sub Total	No. of Days	Per Day	Sub Total	
1									
2									
3									
4									
5									
Grand Total									

Signature:.....
 Name:.....
 Designation:.....
 Cont. No.....
 email ID.....

Annexure X

Budget Estimate for Training Programme					
Name of the Institute		NIRDPR/ SIRD/ INGAF/ NIFM			
Location of the Institute		Address.../ City / State			
Title of the Programme		Certificate Programme on RBIA in Rural Development Programmes/ ToTs			
Programme dates					
Number of days of the programme (Including Sundays and GHs)					
Number of expected participants					
Number of guest speakers' sessions					
Number of out station speakers for whom TA is proposed					
S. No	Budget Description				
A	B	C	D	E	F
i	Components: Training Institute	Approved Rates Per Head / Item/ Day	Rate X No. of Participants X days	(Cx D) in Rs.	Remarks
1	Accommodation charges of Participants				As per Central Govt./ State Govt. rules/ Institute Norms
2	Accommodation charges of outstation resource persons/ Guest speakers				As above
3	Accommodation charges of expert evaluator				As above
4	TA to participants to join the Institute – Air fare/ Train / Bus (excluding in-service/ self sponsored)				As per Central Govt./State Govt. rules (To and fro)
5	TA to outstation resource persons/ Guest speakers to join the Institute – Air fare/ Train / Bus (excluding in-service)				As above
6	TA to expert evaluator to join the Institute – Air fare/ Train / Bus (excluding in-service)				As above
7	pickup and drop – participants /resource persons/ expert evaluator				As per Central Govt./ State Govt. rules
8	Boarding charges for participants				including working lunch
9	Boarding charges for resource persons/ expert evaluators				

10	Special Lunch for participants and guests				Inaugural day
11	Special Lunch for participants and Guests				Closing day ceremony
12	High tea				Inaugural day
13	High tea				Closing day ceremony
14	Local visit for the participants				Visit to places of interest (local) on one of the Sundays
15	Faculty Charges				As per Institute norms
16	Conference halls charges (big)				As per Institute norms
17	Cost of stationery, Xerox pen, bags				As per Institute Norms
18	Course material (Xerox & Spiral)				As per Institute Norms
19	Cost of group photo				As per Institute Norms
20	Printing of banners				Should not exceed Rs.5000/-
21	Honorarium for Guest speakers				As per NIRD&PR Norm
22	Honorarium to Expert Evaluators				As per NIRD&PR Norm
			Sub total (i)		
ii	Components : Field Visit				
23	TA to Participants (Air /train tickets/ Bus fare) for station (Auditee unit)				As per Central Govt./ State Govt. rules/SOP Actuals/ Whichever is lower (to and fro)
24	Visits for Field observations				As above
25	Accommodation charges of participants during field visit				As above
26	DA to participants during field Visit				As per Central Govt./ State Govt. rules/ SOP
			Sub total (ii)		
iii			Total (iii) = (i) + (ii)		
27	Institutional charges @ 10% to SIRD for sponsored programmes		(iv)		
iv			Grand Total (iii+iv)		