

Course Module on 'Audit of Gram Panchayat'

Course Title: Audit of Gram Panchayat

Training Objective: Familiarisation with the concept of PRIs, its evolution, its importance in the developmental process, vis-a vis, enabling the participants to:

1. Understand Gram Panchayat Accounting System in particular
2. Familiarise with formats of records maintained in Gram Panchayat
3. Form objective assessment of working of Gram Panchayat
4. Derive Audit conclusion
5. Draft Audit Inspection Report

Training Method: Interactive Lectures, PowerPoint Slides, Exercises.

Sessions at a glance

Day I

Session	Time	Topic
1.1	10.15 hrs. to 11.30 hrs.	Evolution of PRIs in the pre and post-independence phase including enactment of constitutional provisions and significance of devolution of funds, vis-a vis, Audit thereof.
1.2	11.45 hrs. to 13.00 hrs.	Constitution of Gram Panchayat and Audit points thereon: Concept & definition, Gram Panchayat Organisation and Election, Duties & Functions including the Report on Works of Gram Panchayat, Establishment, Gram Sansad & Gram Sabha, Audit points.
2	14.00 hrs. to 15.15 hrs.	Audit Of Gram Panchayat Fund: Credits of Funds showing, inter-alia, different contributions & loans from Central / St. Govt./ Zilla Parishad, earnings of Gram Panchayat through different sources, provisions for withdrawal from Gram Panchayat Fund, Audit points / exercise.
3	15.30 hrs. to 16.45 hrs.	Audit of Gram Panchayat Budget: Importance of Budget, Procedure of framing of Budget, role of Gram Sabha, approval of Budget. Provision for revised Budget, Time Schedule, Familiarisation with format of Budget, Audit points/exercises

Day II

Session	Time	Topic
4	10.15 hrs. to 11.30 hrs.	Audit of Gram Panchayat Accounts and relevant registers: Functions & responsibility of Pradhan, Secretary & Executive Assistant.
4 (contd.)	11.45 hrs. to 13.00 hrs.	Posting in different Ledgers/Registers/Receipt Books and their reflection in Cash Book, Discussion on Cash Book.
4 (contd.)	14.00 hrs. to 15.15 hrs.	Works Register and other Receipts Register.
4 (contd.)	15.30 hrs. to 16.45 hrs.	Register for Immovable Properties, Receipt & Issue of Letter Register etc., Audit points/exercise.

Day III

Session	Time	Topic
5	10.15 hrs. to 11.30 hrs.	Audit of Central / State schemes implemented through Gram Panchayat and relevant Formats; Audit points /Exercise.
5 (contd.)	11.45 hrs. to 13.00 hrs.	Audit of Central / State schemes (contd.)
5 (contd.)	14.00 hrs. to 15.15 hrs.	Audit of Central / State schemes (contd.)
5 (contd.)	15.30 hrs. to 16.45 hrs.	Audit of Central / State schemes (contd.)

Day IV

Session	Time	Topic
6	10.15 hrs. to 11.30 hrs.	Audit of Works executed by Gram Panchayat: Procedure for works to be executed by Gram Panchayat, Maintenance of Advance Register, Allotment Register and Project Register,
6 (contd.)	11.45 hrs. to 13.00 hrs.	Audit of Works executed by Gram Panchayat (contd.): Works Register, Measurement Books, Muster Roll, Appropriation Register and Stores Account Register
7	14.00 hrs. to 15.15 hrs.	Monitoring of Gram Panchayat
8	15.30 hrs. to 16.45 hrs.	Social Audit : Role of Gram Sabha and Movie Show on 'Right to Information'

Day V

Session	Time	Topic
9.1	10.15 hrs. to 11.30 hrs.	Duties & Powers of Auditor
9.1 (contd.)	11.45 hrs. to 12.30 hrs.	Audit Inspection Report: Statutory Provisions, Drafting of report, Audit Exercise
9.2	12.30 hrs. to 13.00 hrs.	Indices of satisfactory organisational set up of Gram Panchayat
10.1	14.00 hrs. to 15.15 hrs.	Evaluation Test
10.2	15.30 hrs. to 16.45 hrs.	Feed Back, Valediction

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1	Evolution Of PRI (post-Independence)	W.B. PANCHAYAT ACT	CONSTITUTION OF GRAM PANCHAYAT	PARTICIPANTS NOTE
2	GRAM PANCHAYAT FUND	PARTICIPANTS NOTE		
3	BUDGET OF GARM PANCHAYAT	PARTICIPANTS NOTE		
4	ACCOUNTS OF GRAM PANCHAYAT	CASH BOOK	PARTICIPANTS NOTE	
5	SCHEMES	PARTICIPANTS NOTE		

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6	EXECUTION OF WORKS	PARTICIPANTS NOTE		
7	MONITORING OF GP	PARTICIPANTS NOTE		
8	SOCIAL AUDIT AND RIGHT TO INFORMATION	PARTICIPANTS NOTE		
9.1	DUTIES & POWER OF AUDITORS	PARTICIPANTS NOTE		
9.2	INDICES / KEY LINES	PARTICIPANTS NOTE		

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Session 1

Session 1.1 Title

Evolution of PRI

Session 1.2 Title

Constitution and establishment of GP



- **Instructor's Guide**
- **PowerPoint Slides**
- **Exercise**
- **Solution**
- **Participants' Note**