

CENTRE FOR DEVELOPMENT STUDIES – TSIRD
(A Society under Telangana State Institute of Rural Development (TSIRD))
(For the Centre for Natural Resources Management, TSIRD)
Government of Telangana, Rajendranagar, Hyderabad – 500030

Notification No.TSIRD-CNRM/Trg./1/2020, dated.22.09.2020

**CERTIFICATE PROGRAMME ON
INTERNAL AUDIT OF RURAL DEVELOPMENT PROGRAMMES**

NOTIFICATION

1.	Name of the Programme	:	Certificate Programme on Internal Audit of Rural Development Programmes.
2.	Duration	:	21 days (which includes one week field visit).
3.	Venue	:	Telangana State Institute of Rural Development (TSIRD) Rajendranagar, Hyderabad - 500030
4.	Age criteria	:	25 – 65 years (as on 01.09.2020)
5.	Minimum Educational Qualification	:	Graduate in any discipline
6.	Eligibility	:	From the Open Market with requisite qualifications. In-service & Retired Government Employees shall also apply.
7.	Experience	:	Minimum (5) years experience in Accounts, Administration, Internal Audit, Engineering Field, Human Resource, Social Sector, Rural Development Programmes, etc.
8.	Remuneration	:	As per MoRD, Gol / State Government norms. Note: Candidates to note that this is not a Government Job and will be on Free Lancer basis for each task of Audit and it is not on permanent basis.
9.	Other Conditions	:	Point No.3(b) in Standard Operating Procedures (SOP).
10.	Mode of application	:	Online application form will be available on the www.tsird.gov.in . The candidates need to fill the application form and upload recent photograph (not more than 50kb) which is clearly visible.
11.	Online Applications	:	From 25.09.2020 10.30 AM to 19.10.2020 upto 5.00PM.
12.	Assignments	:	After Training, candidates shall be given assignments in any district.

13. General Information

- a) Fill-in the online application form which is available on: www.tsird.gov.in
- b) While applying for the post, the applicant should ensure that he/she fulfills the prescribed eligibility norms and the particulars furnished are correct in all respects. In case, if it is detected at any stage that a candidate does not fulfill the eligibility conditions or that he/she has furnished any incorrect / false information or has suppressed any material fact(s), his/her appointment will automatically stands cancelled. Candidates with criminal back ground / disciplinary proceeding are not eligible to apply.
- c) Mere submission of application against the advertisement and apparently fulfilling the criteria as prescribed in the advertisement would not bestow on them any right to be called for the Training on further assessments.
- d) The CEO, TSIRD reserves the right to keep in abeyance or cancel the process any point of time without assigning any reason.
- e) Legal disputes, if any, will be entertained within the jurisdiction of Hyderabad only.
- f) Canvassing, recommending and influencing in any form will be treated as disqualification.
- g) The selection and Training of the candidates from the Open Market other than Government and Retired Government Officials, shall be subject to the approval of the Ministry of Rural Development, Government of India and NIRD&PR.

Co-Chairperson, CDS-TSIRD

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STANDARD OPERATING PROCEDURES

**CERTIFICATE PROGRAMMES ON INTERNAL AUDIT OF
RURAL DEVELOPMENT PROGRAMMES**

1. BACKGROUND

- Ministry of the Rural Development (MoRD) with the outlay of more than Rs.1,17,000 Crores of rupees carries out various programmes of Rural Development like MGNREGS, NRLM, DDU GKY, PMGSY, NSAP, PMAY(G) etc. 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.
- It has come out with few mechanisms to institutionalize the transparency and accountability frame work to promote efficiency, eliminate corruption and introduce transparency at all stages of its program deliver selective of beneficiary through Socio Economic Census 2011, Social Audits, internal Audits, Geo-tagging and use of IT-DBT, MIS, NLMs visits, CRM visits etc. Internal Audit has been made more robust as one such mechanisms of accountability to improve the effectiveness of the schemes.
- Internal Audit is an integral part of beneficiaries 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 would help in improving economy, effectiveness and transparency in the Government administration 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 its mitigation. It aims at providing timely /adequate information for better decision making by the executives.
- 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 Ministry of Rural Development (MoRD) conducts internal audits. The Department of Rural Development, GoI has set up Internal Audit Wing in the office of Chief Controller of Accounts and it has come out with the Internal Audit Manual for rural development programmes and has been conducting internal audits, through the limited resources available.

- One portal namely GRIP for online processing and analysis of internal audit has also been developed and it is currently being used in internal audit of MGNREGA, and PMAY (Gramin). But the challenge faced by the unit is lack of sufficient human resource to carry out the internal audits throughout the country on continuous basis. Due to lack of training and recruitment of specialized staff, internal audits continued to be performed on traditional lines limiting to compliance audit and not risk based audit.
- The Expert Advisory Group on Internal Audit 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 creating a pool of internal auditors with retired and serving accounts officers and training them with three week certificate programme on internal audit. The participants after completion of the certificate course will be empanelled with O/o Chief Controller of Accounts. Once empanelled, MoRD and State Governments can use their services for the conduct of internal audit of RD programmes as per the requirement.
- Thus it is planned to create the pool of 5000 internal auditors across the country. To create such a huge pool, trainings at NIRDPR are just not sufficient. Thus it is planned to take up the trainings in cascading mode where the ToTs are given at NIRDPR and the master trainers trained at NIRDPR will take up the trainings at identified SIRDs, INGAF and NIFM.

2. TRAINING OVERVIEW

a)	Duration	:	Certificate Programme will be of 21 days which includes one week field visit.
b)	Components	:	<p>The training component is divided into 4 parts. First part focus on concepts and techniques of risk based internal audit i.e., identifying the risks and coming out with risk management of the implementation of different RD programmes. Part 2 talks about the internal audit manual prepared by MoRD and the GRIP portal developed by the MoRD. The certified internal auditors after conducting of internal audit are supposed to enter the data in the GRIP portal.</p> <p>Thus hands on experience to enter the data in GRIP portal will be given. Part 3 talks about the flagship programmes of MoRD (MGNREGS, NRLM, DDU GKY, PMGSY, NSAP, PMAY(G), RuRBAN, SAGY, PMKSY) and risks associated with these programmes. After the 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. Part 4 deals with conduct of actual internal audit guided by consultants from MoRD. The audit observations made in the field visit will be presented by the participants.</p>
c)	Schedule	:	Training Schedule is for (21) days (3 weeks).
d)	Master Trainers	:	Master Trainers shall be provided by the NIRD & PR.

3. SELECTION OF TRAINEES FOR CERTIFICATE PROGRAMME

Participants will undergo (21) days certificate programme on Internal Audit of RD programmes. Once they are through with the assessment, they will be certified as internal auditors and will be empanelled with the internal audit wing of MoRD. The participants should be selected as per the following criteria.

a) Mandatory Conditions

Minimum Educational Qualification	:	Graduate in any discipline
Minimum Experience	:	Minimum (5) years experience in Accounts, Administration, Internal Audit, Engineering Field, Human Resource, Social Sector, Rural Development Programmes, etc.

b) Other Conditions

- From the Accounting set up of Government of India, AG/CAG office, retired officers from the Audit and accounts divisions of the Ministries, from the treasury, PSUs, from an Engineering background, people worked with RD programmes in DRDAs like PDs/ DDOs/ BDOs.
- Preference may be given to persons having exposure to internal audit/risk- based assessment of programs, monitoring and evaluation experts, officers having experience in teaching finance/accounts or related topics.
- Preference to retired people and people on consultancy services instead of in-service candidates (in-service people may not have time for training).
- Member must be willing to travel to the nearby districts/states to conduct internal audits.
- HQ, IAW, MoRD maintain a pool of such trainees and these trainees can be nominated for certificate programme with the approval of CCA, MoRD.
- The SIRDs/INGAF/NIFM should maintain a reserve pool of such trainees who can be nominated for certificate programme. In case SIRD/INGAF/NIFM is not able to conduct training programme, it would recommend those name to the nearby SIRDs.
- Proper screening of the applicants before they come to the course should be done by the SIRD/INGAF/NIFM. Recommendation of the State Government would be clearly reviewed by SIRDs/INGAF/NIFM. Government incurs significant expenditure in training of certified auditors. As such only serious and competent candidate should be recommended for the course. Hence non serious candidate should not be recommended.
- It is suggested to have the details of applicants in the prescribed application form (Annexure-II) check the relevancy and shortlist the candidates as per the criterion given for selection of the master trainers / trainees. By this process, one can avoid

the dropouts and can choose such candidates who have aptitude for the training and thus they can clear the assessment successfully.

- **Even after following the checks and measures, if someone drops in between the course, it is suggested to recover the cost spent on them. Further, if candidate is found unsuitable then he/she may be sent back and no expenditure shall be reimbursed to such candidate.**

4. FIELD VISIT

- A guided field visit for the actual conduct of internal audit of one Rural Development Programme will be taken up as per the recommendation of O/o the Chief Controller of Accounts (CCA), Ministry of Rural Development, Government of India.
- The audit districts for the training will be selected within the State.
- One Officer/Consultant from Ministry of Rural Development, Government of India will guide the team in doing 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 Chief Controller of Accounts, Ministry of Rural Development, Government of India.
- The trainees should make a presentation on identified risks / audit paras in the training. These presentations will be evaluated by the evaluators from NIRDPR / MoRD / Panel of experts.

5. TRAINING ASSESSMENT

a) Assessment consists of two components : In-class & Practicum

The in-class evaluation will be considered as a screening test and only those who get more than 50% would be allowed to go to the field visits. This assessment would be done by the faculty and course coordinators of the SIRD/INGAF/NIFM. In field 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 co-coordinator or a faculty of SIRD/INGAF/NIFM and two experts selected from the panel of experts provided by Office of CCA. Panel of experts of office of CCA would have professionals and domain experts from

State/Centre, Academics etc. These experts would be invited by SIRD/INGAF/NIFM 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 getting more than 60% of the total marks.

Certificate Course trainees' evaluation

- Class room participation and group discussion -20 M.
 - Test on Internal Audit -at the end of internal audit concepts sessions-10M
 - Test on RD Programmes -at the end of RD sessions-20M
 - Field visit evaluation of participants by team leaders-20M
 - Field visit presentation by participants-30M
 - Total Marks 100.
- b) Based on the marks obtained the participants will be awarded three Grades viz. Grade A (80% and above), Grade B (70% - up to 80%), Grade C (60% - up to 70%).
- c) Participants who obtain less than 60% will not be awarded Certificates and such participants will be given time to prepare for the re-assessment in the written test. All candidates who attend the course and appear in all tests would be given a certificate a participant will be given time to prepare for the re-assessment in the written test. All candidates who attend the course and appear in all tests would be given a certificate a participation. All written papers would be set by the SIRDs.

6. CERTIFICATION

- All the participants of the certificate programme will get participation certificate by SIRDs duly signed by the coordinator and the head of SIRD.
- The trainees who completed the training successfully above 60% will be certified as Internal Auditors and will be empanelled with MoRD.
- They will be given certificate with unique ID for each participant and signed by Director, CIARD, DG, NIRDPR and the CCA, MoRD.
- The certificate will be valid for three years.
- The certificate will be renewed by CIARD along with IAW, MoRD after the assessment of the work being done by the concerned certified auditor.

7. MONITORING OF THE TRAININGS

- A detailed MoRD level and NIRDPR level monitoring strategy will be developed.
- CIARD team will make two visits one during the written test and the other for final presentation.
- Resource person from IAW, MoRD will handhold the participant during the internal audit practical training and will monitor their performance.
- As and when possible, ACA, DyCA, CA, CCA, AS&FA from MoRD, Director (CIARD), DDG, and DG, NIRDPR may attend inauguration, valediction or review of the trainings conducted at the centres.

8. ENGAGEMENT OF CERTIFIED AUDITORS

- Certified auditors will be selected 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.
- If a candidate does not conduct at least one audit in a period of three years, then his/her certificate will not be valid.
- For others a refresher course will be organized after three years.

**Sd/-
Co-Chairperson, CDS-TSIRD**