

GIST OF WORKSHOP ON “AUDIT OF STATE RECEIPTS”
conducted on 28 and 29th March 2016

A Workshop on varied subjects pertaining to “Audit of State Receipts” was conducted on 28.03.2016 & 29.03.2016 in the office of Accountant General (Audit) Chhattisgarh, Raipur as an endeavour to impart with auditing techniques of State receipts. Following personnel were invited as resource persons

1. Shri P. Sarin, Dy. Accountant General (E&RSA), O/o The Principal Accountant General (E&RSA), Karnataka, Bengaluru
2. Shri Biparjit Purkayastha, Audit Officer, O/o The Accountant General (Audit), Assam, Guwahati
3. Shri Sudipta Narayan Biswas, Asst. Audit Officer, O/o The Accountant General (Audit), Assam, Guwahati

The training was participated by the Sr.AO/AO/AAOs of Revenue Sector.

The workshop commenced with the welcoming of faculties and participants by Sr.AO (Revenue Sector) (HQ) and address by Shri B. K. Mohanty A.G (Audit), Chhattisgarh in which he thanked the faculty members for sparing their valuable time to share their rich experience and knowledge with the participants.

During the workshop discussions were held on the following points:

1. The paradigm shift in Performance Audit Guidelines.
2. Follow-up of the PA was explained.
3. How the topics for PA are to be selected, the risk criteria and the application of weightage of these risks.
4. Introduction of Goods & Service Tax (GST) and the preparedness of different stakeholders in putting indirect taxes under one umbrella.
5. The role of GST Council and the GSTN (Goods and Service Tax Network).
6. Different terminologies of the Excise Department were discussed.
7. The nitty-gritty of process involved from manufacturing to delivering of liquor at different stages.
8. The records/documents to be test checked in the audit of State Transport Department.

9. The designing of Issue Analysis/Study Design Matrix (SDM) on the basis of Audit Objectives
10. International Standards of Supreme Audit Institutions (ISSAI) were discussed.
11. Discussions were held on relevant standards *vis a vis* the provisions of Regulation on Audit and Accounts (RAA), 2007.
12. Special emphasis was made on the matter such as gathering of evidence and viability of physical verification during the course of audit.

In the valediction Shri K. Sai Sankar, Dy. Accountant General (ES/RS), Chhattisgarh, Raipur thanked the faculty for sparing their valuable time and visit this office. He opined that how this workshop was helpful in improving the auditing skills and understanding the practices adopted by other offices.