

**PROCEEDINGS OF THREE DAYS TRAINING
SESSION FOR OFFICERS OF ECONOMICS
AND MARKETING WING PUNJAB**



**PUNJAB INSTITUTE OF AGRICULTURE
MARKETING, LAHORE.**

Background

Punjab Institute of Agriculture Marketing (PIAM) was established with the vision to build the capacity of the stakeholders of agriculture marketing system in order to keep them abreast with the modern techniques and elements of agriculture Marketing. PIAM upon its revival has devised a comprehensive plan for the effective implementation of the vision statement. The Institute has drafted its annual training plan for the year 2017-18 and 2018-19 in order to streamline all the resources for efficient utilization.

The inaugural session of three days training was held at Punjab Institute of Agriculture Marketing on October 31st, 2018. The Extra Assistant Directors of Agriculture (E&M), Agricultural officers (E&M), Project Manager of AMIS, Manager Finance and Executive Engineer of Market Committee Provincial Fund Board (MCPFB) were trained on, Financial Management (Preview of Government Accounting and Chart of Accounts), Budgeting & Financing, Delegation of Financial Powers Rules-2016, Maintenance of various records/books and Audit procedure.

The purpose of this training was to strengthen the capacity of officers working in the department about legal framework; financial management, budgeting and financing, financial power rules and audit procedures. It was to build the capacity of officers for effective planning, management and administrative procedures in Agriculture Marketing.

Objectives

Main objectives of the training are to:

- Make participants understand the legal framework of budgeting and financing
- Enhance the capacity of all the officers (Economics & Marketing) about Delegation of Financial Powers Rules-2016
- Strengthen the capacity of officers about Audit Procedure; Purpose of Audit, Functions of Audit and specially Settlement of Audit Paras

- Build up capacity of participants about maintenance of various records/books i.e. Stock register
- Get experiential knowledge through involvement in training.

Expected outcomes

The training was designed to achieve the following outcomes:

- Effective service delivery mechanism of EADA's, Agriculture Officers (E&M) and officers of MCPFB
- Better office management (maintenance of various records and accounts)
- Better understanding about financial powers and budgetary matters
- Enhance understanding about all relevant laws of Audit and Accounts
- Solve the disciplinary matters of employees with true spirit of rules & regulations

Training Organization and Participation

The training was organized under the supervision of Mr. Ehsan Bhutta, Special Secretary Agriculture Marketing and facilitated by PIAM staff members (Mr Muhammad Usman and Mr. Farhaq Zafar) in cooperation with Mr. Zaighum Khan, Accounts Officer (Rtd) Accountant General Lahore, Mr. Arshad Baig, Director Finance CCPO Lahore, Mr. Rab Nawaz Khan, Director Finance Department, Government of Punjab and Mr. Inayat-Ullah Khan Jatoti, Director DPI (EE) Finance (Rtd) resource persons. Considerable assistance was provided by Mr. Waqas Ali (PIAM) for arranging logistics of the training.

Total 24 participants included EADA's, Agriculture Officers, Project Manager of AMIS Finance Manager and Executive Engineer (MCPFB) participated in three days training session.

Contents of Three Days Training of officers Economics & Marketing Wing Punjab

Days	Session-I	Session-II	Session-III	Session-IV	Session-V
1	Inaugural Session	Preview of Government Accounting	Chart of Accounts	Budgeting and Financing	Sports/Walk
2	Recap of Preview of Government Accounting	Delegation of Financial Powers-2016	Responsibilities of DDO	Maintenance of various records/books	Sports/Walk
3	Brief/Summary of previous two days activities	Audit Procedure	Settlement of Audit Paras	Group Activities	Certificate Distribution

Summary of the Training Program

Opening Session

The sessions were started with the recitation of Holy Quran at 9:00 AM. Mr. Liaqat Ali Raza, Director PIAM and Mr. Munir Ahmad, Program Coordinator, PIAM warmly welcomed the participants and enlightened their vision by describing the importance of capacity building of staff, growers and market functionaries through interactive training sessions on modern lines. He asserted that training programs being arranged at PIAM are aimed to equip the officers with modern tools and techniques that will help them in effective and efficient discharge of their duties both in office and field. He also motivated the officers to be an active member of this learning process and resultantly improve service delivery mechanism in order to facilitate all stakeholders specially farmers. He highlighted

the lacunas in the system which can only be removed through better management and knowledge about the relevant laws and rules.

Pre-Test

Pretest of the participants was conducted in order to assess their understanding about Government Accounting and Chart of Accounts, Budget Preparation, Financial Power Rules 2016 and Audit Procedure, so that minor changes can be made in the training mechanism keeping in view their level of understanding about the subject.

Day 01 Proceedings:

The first lecture on financial management was begun at 10:00 AM by resource person, Mr. Zaighum Khan, Accounts Officer (Rtd) Accountant General Punjab, Lahore. He explained that Articles 118 to 127 of the Constitution of Islamic Republic of Pakistan defines custody of provincial consolidated fund and public accounts, annual budget statement, expenditure charged upon provincial consolidated fund, authentication of schedule of authorized expenditure (SAE), supplementary and excess grants and vote on accounts. He highlighted the importance of financial management and also described its implications.

In second session, the resource person briefed participant about elements of new accounting module i.e. assets, liability, revenue, expenses and equity. He also explained the scope and applicability of Chart of Accounts. He further explained the functions of Chart of Accounts. He briefed the participants how to prepare reconciliation statement of expenditures to be incurred by the department.

In third session, Mr. Arshad Baig, Director Finance, CCPO office Lahore delivered lecture on budgeting and financing. He defined public finance, public finance management, planning (budgetary mechanism), kinds of funds and legislative accountability. He briefed the participants that article 118 of the constitution 1973, defines the provincial consolidated fund (PCF) and public account. Money could only be paid into and drawn from PCF under Article 119 of the Constitution, 1973 & Rule 17.2 of PFR Vol. 1. The resource person explained the elements of financial management i.e. budgeting, accounting and auditing in detail. He also

explained seven phases of budgetary process and budgetary mechanism; administrative approval of budget, technical sanctions and excess grant etc. He further explained the criteria of distribution of national resources by NFC Award and PFC Award.

Day 02 Proceedings:

On 2nd day of training, lecture on budget concepts and delegation of financial power rules 2016 was given by Mr. Rab Nawaz Khan, Director Finance Department, Government of Punjab, Lahore. The resource person briefed the participants about Delegation of Financial Power Rules 2016. He explained that how funds are dispensed under Constitution and Acts. He further explained the regulatory framework for receipt expenditures and withdrawal of money from funds under constitution and rules. He also explained extent and limitations of financial power rules; categorization of financial authorities under first schedule and second schedule.

In second session of 2nd day training, the resource person further explained the roles and responsibilities of Drawing and Disbursing Officer (DDO). He explained the role of DDO in money matters, budget matters, procurement matters, stock matters, audit matters, service matters and in internal control. He asserted that DDO must be careful in money matters i.e. cash drawl, cash disbursement, maintenance of cashbook, preparation of accounts and reconciliation statement. He further explained that no money should be drawn from the Treasury unless it is required for immediate disbursement or has already been paid out of permanent advance (rule 2.10 PFR Vol-1).

In third session, the resource person delivered the lecture on maintenance of various office records/accounts. He asserted that DDO should take into account some measures during maintenance of accounts. It must be authenticated, sequenced, contained all relevant information and self explanatory. The resource person briefed the participants that a competent authority is responsible for use and consumption of store items. He further explained that store items must be kept in good and efficient condition and protect them from deterioration. Every Government servant is bound to take over charge of departmental stores which, from the death or departure of the person lately in charge or from any other cause, may be left at or near his station without adequate protection.

Day 03 Proceedings:

In first session on day 03, Mr. Ehsan Bhutta, Special Secretary Agriculture Marketing, Punjab took sudden quiz from participants. He asked questions from participants about budgeting and finance, Financial Rules-2016, PEEDA Act 2006 and maintenance of office record. He directed to the Director PIAM as well as instructors PIAM to strictly evaluate performance of participants and ensure compliance of directions.

Mr. Inayat Ullah Khan Jatoy, Director DPI (EE) Finance (Rtd) delivered lecture on audit procedure, audit inspection reports and settlement of audit Paras. He defined what is audit, purpose of audit, types and functions of audit. He explained the significance and concepts of internal and external audit. He explicated the features of audit in detail. He also explained the articles 168-171 of Constitution of Pakistan pertaining to audit procedure. The resource person defined the powers of audit authority in detail.

In second session, the resource person briefed the participants about auditable documents. The document contains; previous audit reports, annual budget release, budget sanction, expenditure statement, schedule of payment, record of expenditure (bills and vouchers), cashbook and stock register. He further explained the process of settlement of audit paras. He also explained the classification of relevant accounts committee for settlement of audit paras.

In third session, the resource person explained the audit process: observations, advance proposed draft para, draft para, audit report and submitted to Governor of province. He also explained the objectives of audit. The audit report reveals the violation of authority, regularity, propriety and detection of errors and frauds. The resource person briefed about some irregularities committed by Government officers/officials i.e. split up of expenditures, sanction beyond competency, misclassification of head of accounts and purchase of goods

on exorbitant rates. At the end, resource person distributed some audit reports among participants for practice.

PRE AND POST TEST EVALUATION

Sr.No.	Name	Pre Test Total marks 32	Post Test Total marks 32	Remarks
1	Mr. Tanvir Khaliq Shami	6	32	High level of Understanding
2	Mr. Mahmood Nasir	14	32	Showed improvement
3	Mr. Sarfraz Ali	13	30	Remarkable understanding
4	Mr. Muhammad Shabbir	18	28	Showed improvement
5	Miss Sehrish Ishfaq	10	27	Showed improvement
6	Miss Almas Iqbal	18	26	Satisfactory performance
7	Mr. Zeeshan Ahmad Khan	21	26	Need improvement
8	Miss Hira Safdar	16	25	Satisfactory performance
9	Miss Naila Ali	16	25	Showed improvement
10	Mr. Ghulam Rasool	15	25	Showed improvement
11	Mr. Muhammad Ajmal	13	25	Showed improvement
12	Mr. Naveed Ahmad	18	25	Showed improvement
13	Mr. Hafiz Saqib Habib	15	24	Showed improvement
14	Mr. Sajid Karim	12	24	Showed improvement
15	Mr. Waseem Iqbal	12	24	Showed improvement
16	Mr. Javaid Iqbal	16	23	Showed improvement
17	Mr. Husnain Raza	12	22	Showed improvement
18	Mr. Riaz Ahmad	14	22	Showed improvement
19	Mr. Engr. Wasim Shaukat	15	21	Hard work is required
20	Mr. Tariq Mahmood Saifer	19	21	More concentration is required
21	Miss. Sadia Akhtar	13	20	Showed improvement
22	Miss Shahera Ambreen	15	18	Hard work is required

23	Mr. Musarrat Khan	14	18	Need concentration and hard work
24	Mr. Farrukh Shahzad	11	17	Hard work is required



Mr. Rabnawaz Khan delivering lecture on Financial Power Rules-2016



Mr. Ehsan Bhutta, Special Seretary Agriculture Marketing along with Mr.Liaqat Ali Raza Director PIAM taking sudden quiz from training particiapnts



Mr. Waseem Shaokat, XEN, MCPFB presenting the summary on Financial Management



Instructor PIAM leading the walk activity at end of training session

