



Course Schedule for National Training Programme on  
**“Government Audit, Accounting System and Financial Management”**  
 [For the officials of Indian Council for Cultural Relations (ICCR)]  
**(26<sup>th</sup> to 30<sup>th</sup> September, 2022)**

Date	Topic	Time (in hrs.)
<b>26<sup>th</sup>September,2022 (Monday)</b>		
	<b>Registration of participants</b>	9:45-10:00
<b>Session 1 (Day 1)</b>	<b>Inauguration</b>	10:00-10:15
	Budget Cycle/Process in a Government Organisation especially autonomous bodies : Budget Estimate, Revised Estimate, grants-in-aid, Vote on Accounts, Control of Budgetary Grants Allotment	10:15 - 11:15
	<b>Mr. Pranay, Accounts Officer, Budget Division, Deptt. of Economic Affairs, Ministry of Finance</b>	
	<b>Tea Break</b>	<b>11:15- 11:45</b>
<b>Session 2 (Day 1)</b>	Budget Cycle/Process in a Government Organisation especially autonomous bodies : Role of Pay & Accounts Officer and Drawing & Disbursing Officer, Reconciliation, Central Government Accounts (Receipt and Payment) Rules, 1983	11:45 - 13:00
	<b>Mr. Pranay, Accounts Officer, Budget Division, Deptt. of Economic Affairs, Ministry of Finance</b>	
	<b>Lunch Break</b>	<b>13:00 - 14:00</b>
<b>Session 3 (Day 1)</b>	Government Accounts: Introduction to Government Accounts and Overview of Government accounting Structure, List of Major and Minor Heads, Role of Reserve Bank of India in Government Accounting, Inter Government and inter departmental adjustments, checks & balances	14:00 - 15:15
	<b>Mr. Pranay, Accounts Officer, Budget Division, DEA, MoF</b>	
	<b>Tea Break</b>	<b>15:15 – 15:45</b>
<b>Session 4 (Day 1)</b>	Government Accounts: Objectives and concepts underlying Financial statements, Financial Statements of Government or Finance Accounts of Government, Appropriation accounts, Reconciliation of figures appearing in Finance Accounts with those appearing in the Appropriation Accounts, transfer entry, Preparation of Transfer entry	15:45 – 17:00
	<b>Mr. Pranay, Accounts Officer, Budget Division, DEA, MoF</b>	
<b>27<sup>th</sup>September, (Tuesday)</b>		
<b>Session 1 (Day 2)</b>	Internal Control & Risk Management	10:00 – 11:15
	<b>Mr. Jahangir Inamdar, Principal Director, iCISA</b>	
	<b>Tea Break</b>	<b>11:15 – 11:45</b>
<b>Session 2 (Day 2)</b>	External Audit & Internal Audit: Principles and Concepts of auditing including internal audit, Duties and Liabilities of Auditor, Objectives & Scope, Techniques of Auditing, Analytical Procedures, Audit Sampling, Reporting	11:45 – 13:00
	<b>Ms. Divya Yanamadala, Director, iCISA</b>	
	<b>Lunch Break</b>	<b>13:00 – 14:00</b>
<b>Session 3 (Day 2)</b>	Performance Audit : Principles, planning, execution & Reporting	14:00 – 15:15
	<b>Ms. Julie, Sr. Administrative Officer</b>	
	<b>Tea Break</b>	<b>15:15 – 15:45</b>
<b>Session 4 (Day 2)</b>	Compliance Audit : Principles, planning, execution & Reporting	15:45 – 17:00
	<b>Mr. Piyush Tiwari, Asst. Administrative Officer</b>	

<b>28<sup>th</sup>September, 2022 (Wednesday)</b>		
<b>Session 1 (Day-3)</b>	Contract Management: Types and kinds of contracts, Basic Concepts, Contractual Risk and Drafting of Good Contracts, Tax Issues in Contracts etc.	10:00 – 11:15
	<b>Mr. VipinWason, Sr. Audit Officer, O/o the PDA(I&amp;CA), New Delhi</b>	
	<b>Tea Break</b>	<b>11:15 – 11:45</b>
<b>Session 2 (Day-3)</b>	Audit of Contracts: A case Study	11:45 – 13:00
	<b>Mr. VipinWason, Sr. Audit Officer, O/o the PDA(I&amp;CA), New Delhi</b>	
	<b>Lunch Break</b>	<b>13:00 – 14:00</b>
<b>Session 3 (Day 3)</b>	Procurement Management: Public Procurement, Legal Institutional Framework, General Financial Rules, Delegation of Financial Powers, e-procurement	14:00 – 15:15
	<b>Mr. Dharam Singh Yadav, SAO(Retd.)</b>	
	<b>Tea Break</b>	<b>15:15 – 15:45</b>
<b>Session 4 (Day 3)</b>	Procurement through GeM	15:45 – 17:00
	<b>Mr. Prashant Gupta, Asst. Audit Officer,O/o the DGA(CE), New Delhi</b>	
<b>29<sup>th</sup>September, 2022 (Thursday)</b>		
<b>Session 1 (Day 4)</b>	Audit of Grants in aids: Principles and Procedures for award of grants in aids , Types of Grants ,Utilization Certificates, Accounts of Grantee Institution, Audit	10:00 – 11:15
	<b>Mr. K. P. Singh, SAO (Retd.)</b>	
	<b>Tea Break</b>	<b>11:15 – 11:45</b>
<b>Session 2 (Day 4)</b>	Compliance Audit of ICCR : A case Study	11:45 – 13:00
	<b>Mr. S. S. Pandey, Sr. Audit Officer, O/o the DGA(CE), New Delhi</b>	
	<b>Lunch Break</b>	<b>13:00 – 14:00</b>
<b>Session 3 (Day 4)</b>	Financial Audit of ICCR : A case Study	14:00 – 15:15
	<b>Mr. S. S. Pandey, Sr. Audit Officer, O/o the DGA(CE), New Delhi</b>	
	<b>Tea Break</b>	<b>15:15 – 15:45</b>
<b>Session 4 (Day 4)</b>	Audit of Procurement: A case Study	15:45 – 17:00
	<b>Ms. Hansha Mishra, Director, iCISA</b>	
<b>30<sup>th</sup>September, 2022 (Friday)</b>		
<b>Session 1 (Day 5)</b>	Introduction to PFMS- Registration & mapping Programme Division & Maker Checker	10:00 – 11:15
	<b>Mr. Pranay, Accounts Officer, Budget Division, Deptt. of Economic Affairs, Ministry of Finance</b>	
	<b>Tea Break</b>	<b>11:15 – 11:45</b>
<b>Session 2 (Day 5)</b>	Audit of Fraud	11:45 – 13:00
	<b>Mr. K. P. Singh, SAO(Retd.)</b>	
	<b>Lunch Break</b>	<b>13:00 – 14:00</b>
	<b>Quiz / Q&amp;A session</b>	14:00 – 15:15
	<b>Valediction</b>	15:15 – 15:45