

PanditDeendayalUpadhyaya Centre for Training & Research In Financial Administration

Suddhowala Dehradun, Uttarakhand



About Us

PanditDeendayalUpadhyayaCenter for Training And Research in Financial Administration (CTRFA), Uttarakhand has been established under the Societies Registration Act, 1860 with the aim of all round development and enhancing the skills of the government employees from time to time in accordance with the needs of the state. The CTRFA is the first Government approved financial training centre in the state. It is situated at Sudhhowala, Dehradun with adequate infrastructure. The center is spread in a total area of 8090 sq. mt., out of which the total covered area is 5090 Sq. mt. The center has total 5 blocks :-

1. Admin Block :- (covered area 1760 sq m)
2. Hostel 1 :- (covered area 778 sq m)
3. Hostel 2 :- (covered area 2088 sq m)
4. Warden house :- (covered area 75 sq m)
5. Staff quarter :- (covered area 389 sq m)



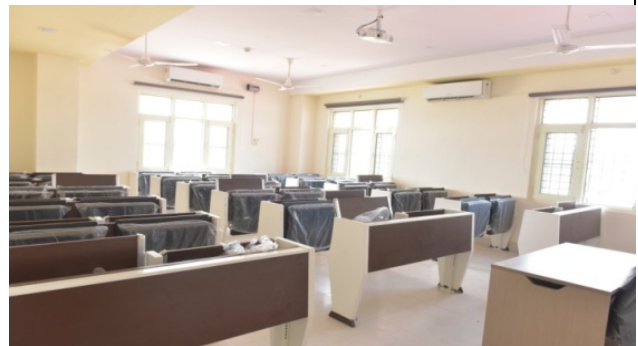
GYM



CONFERENCE HALL



COMPUTER LAB



LECTURE HALL



HOSTEL ROOM



DINING HALL

MAIN OBJECTIVES AND WORK PLAN OF PDU-CTRFA

- *To assist , collaborate and organize training programmes in financial management theory and practice in all aspects of finance (including Institutional Finance) and accounts areas as well as organising refresher courses at senior and middle levels.*
- *To provide facilities for the exchange of thoughts and views on financial management techniques on financial working in various departments/organizations.*
- *To undertake or to assist research studies in financial management.*
- *To render professionals assistance and consultancy in the field of financial management and training.*
- *To undertake for publication of research papers and journals/any other publication for promoting training and research.*
- *The special areas for interest will be to advise Govt. or public sector undertakings amendments of financial rules and procedures and also suggest improvement in systems relating to accounts the automation of financial system by way of computerization etc. so as to keep pace with the time.*
- *To undertake such other activities and to such other structures , institutions and organizations as may be found essential or conducive to the better , realization of the above mentioned objectives.*
- *To act as a think tank in financial matters for the government of uttarakhand.*
- *To conduct continuous training programs for 100 to 120 trainees in a single batch.*
- *To deliver established financial rules and government orders's knowledge to all the trainees.*
- *To deliver all the financial informations of central government's scheme to state government employees for smooth functioning.*
- *To establish financial discipline by using information technology and delivering related technical knowledge based training.*
- *To deliver two months compulsory basic training to the newly appointed assistant accountants of the state treasuries and account cadre employees of other departments.*
- *To deliver 6 months professional training to newly appointed finance officers.*
- *To conduct financial and online training programs for approximately 4500 ddo's of the state from time to time.*
- *To do research work on various established financial rules, manuals and to provide research consultation to state government.*

PROGRAMMES CONDUCTED BY PDU-CTRFA

- *One day Workshop on IFMS for govt. empolyees*
- *Two days Workshop for HOD's on Budget/ labour act and Taxation*
- *Two days workshop for HOD's/ Finance Officers on Contract Managment/ Arbitration and Court Cases.*
- *Two days Program for Finance Officers/ Account Officers on Procurement and budget*
- *Two days program on budget/ taxation/ Delegation of Powers/financial rules, Accounting for under secretaries,section officers and review officers.*
- *Two days Program on taxation and latest development in financial management*
- *Two days Workshop on SDG for HOD's/ Secretaries/Finance Officers.*
- *Six months professional course for newly recruited finance officers.*
- *Eight weeks basic course for Treasury Assistant Accountants.*
- *Two weeks Revision course for STO's and ATO's*
- *Three days program on office management and/ procurement/budget for DDO's*
- *Two weeks Revision Course for Accountants of Treasuries and departmental accounts.*
- *Two days training program on office management/ budget/ procurement for treasury officers.*
- *Two days Training Program on taxation and latest development in financial management for Finance/Account Officers.*
- *Workshops on GST TDS and IT TDS.*
- *Conduction of training programs as per the requirements of different departments.*

Apart from the above given programmes PDU-CTRFA has entered into a collaboration with some of the renowned financial and administrative institutes like ASCI Hyderabad and IPE Hyderabad by signing a MoU with them for the development of the following Courseware for PFM Capacity Building of Officers and Staff of Government of Uttarakhand

Module I: Financial Rules

Sr. No.	Topics for module	No of
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		Sessions
1.	Accounting Rules of Government	02
2.	Work Accounts	02
3.	Forest Accounts	02
4.	Delegation of power	01
5.	Roles and responsibilities of DDOs	01
6.	Pay Fixation, ACP and MACP	02
7.	Retirement Benefits: Pension, Gratuity, Leave Encashment, E-pension	02
8.	New Pension Scheme	01
9.	General Provident Fund, Employee Provident Fund, GIS	01
10.	Travelling Allowances and Leave Travelling Allowance	01
11.	Medical Reimbursement	01
12.	Loans and Advances	01
13.	Procurement Rules 2018: General Principle Goods, works, services, GEM, PPP, Tender Process, E- Procurement CVC guidelines on Procurement and new avenues in procurement process	04
14.	Procurement under Multilateral Funding	01
15.	Stores and Disposal to stores	01
16.	Embezzlement and losses	01
17.	IFMS: DDO perspective	02
18.	IFMS: Works	04
		30

Module 2: Service Rules

Sr. No.	Topics for module	No of Sessions
1.	Service Rules - Basic Concepts and Definitions	01
2.	Appointment, Joining time, Promotion, Pay and Allowances	01
3.	Leave Rules	01
4.	Deputation, Service under local Fund and Foreign Service	01
5.	Retirement: Superannuation, Compulsory, Voluntary	01
6.	Dismissal, Removal and Suspension	01
7.	Conduct Rules and Disciplinary Proceedings	02
8.	Court Case handling	02
9.	Office Procedure	02
10.	E-office	02
11.	Contract Act	02
12.	GST : Central and State Act and rules	02
13.	Income Tax and Rules / DTC if applicable	02
14.	IT Act, 2000	01
15.	Labour Laws	01
		22

Module 3: Public Financial Management:

Sr. No.	Topics for module	No of Sessions
1	Key Constitutional Provisions & Acts & Rules under PFM Taxation by the Union and the States Forms of Accounts of Union and State government; Chart of Accounts Distribution of fiscal resources (Finance Commission and its role) Finance Act & Appropriation Act FRBM Act Role of RBI in monetary policy and fiscal policy	04
2	Medium Term Fiscal Framework Medium Term Expenditure Framework including: Budget Classification Top Down Budgeting: Estimation of Resource Envelope Bottom Up Budgeting Mapping and Measurement of Outputs and Objectives Performance Budgeting Outcome Budgeting Gender Budgeting	04
3	Budget Execution & Commitment Tracking Public Expenditure Commitment Controls Monitoring & Evaluation	04
4	Public Investment Management Scheme and Project Appraisal Cost Benefit Analysis Evaluation of schemes and projects	02
5	Cash & Debt Management Government Cash Flow Forecasting Short Term Cash Management Debt Sustainability Analysis Meaning & types of Instruments - Treasury bills, bonds & Other Securities Medium Term Debt Management Strategy Debt and Contingent Liability Management Debt Profiling	06
		20

Module 4: Government Accounts

Sr. No.	Topics for module	No of Sessions
1	Accounting structure and principles <ul style="list-style-type: none"> • Import of single entry cash basis of accounting • Chart of Accounts and budget classification (List of Major and Minor Heads), • Transactions relating to Public Account, Inter-governmental Accounts and role of CAS, RBI, • Role & functioning of Treasuries, Agency Banks, Accountant General and Finance Department with respect to State government accounts • Treasury Manual 	06
2	Accounts <ul style="list-style-type: none"> • Format of Annual Financial Statements (Finance and Appropriation Accounts), Recommendations of Finance Commissions relating to accounts • Accounting Standards of Government In regard to Grant and Guarantee or any other notified during the consultancy • Government Accounting Standards (GASAB) – Preliminary understanding of International Public Sector Accounting Standards (IPSAS) 	03
	Other Government Accounts <ul style="list-style-type: none"> • Accounting of Externally Aided Projects (EAP), CSS/CPS, etc. • Accounting of PSUs • Accounting Of Autonomous Bodies • Form of accounts of local governments – Panchayati Raj Institutions and Urban Bodies (Model Municipal Accounting Manual) 	03
		12

Module 5 - Commercial Accounts

Sr. No.	Topics for module	No of Sessions
1.	<p>Principles of Commercial Accounting</p> <ul style="list-style-type: none"> ▪ Difference between single entry cash based accounting and Double Entry Accrual based accounting Systems ▪ Accounting Records & Systems: Journal, Cash Book, Ledger, Bank Reconciliation Statement ▪ Capital of a Firm, Structure of Business Firms, Objectives of Corporate Financial Reporting, Components of Financial Statements, Users of Financial Statements ▪ Concepts of going concern 	08
2.	<p>Financial Statements</p> <ul style="list-style-type: none"> ▪ Preparation of Trial Balance, P & L Account or Trading & Manufacturing A/c, & Balance Sheet, Funds & Cash flow Statements (AS 3) ▪ Distinction between statements of Receipts & Payments and Income & Expenditure, Prior period items & changes in Accounting Policies (AS 5) ▪ Ratio analysis, reading and interpreting the financial statements. <p>Accounting policies & conventions</p> <ul style="list-style-type: none"> ▪ Accounting standards ▪ International Accounting Standards ▪ Indian Accounting Standard 	08
3.	<p>Cost Accounting :</p> <ul style="list-style-type: none"> ▪ Cost behavior and elements of cost analysis: Variable, fixed, Semi variable, Labor, inventory, overheads ▪ Classification of cost ▪ Marginal cost ,Break-even point , differential cost , opportunity cost ▪ Cost volume profit analysis ▪ Activity based costing ▪ Lean accounting ▪ Variance analysis ▪ Environmental Accounting ▪ Project accounting : PERT and CPM ▪ Life Cycle Accounting 	08
		24

Module 6: Financial Management

Sr. No.	Topics for module	No of Sessions
1	Time Value of Money: Present and future value of money: Discounted Cash Flow technique.	02
2	Capital Structure: <ul style="list-style-type: none"> • Theories, Net Income Approach, Net Operating Income Approach, Modigliani-Miller Approach & Traditional Approach, • Profitability, liquidity, Leverage ratios, • Consultation with Investment banks & lenders, Commercial Strategy, • Tax planning and Capital structure practices in India. 	02
3	Cost of Capital: <ul style="list-style-type: none"> • Importance & Concept, • Measurement of specific costs, • Computation of overall cost of capital, • Cost of capital practices in India, • Simple & Compound Interest, • Annuity • Present Value of an annuity/ amortization, PV concept in capital expenditure.	02
4	Leverage: Operating, Financial & Combined leverage.	01
5	Working Capital Management: <ul style="list-style-type: none"> • Inventory Management, • Receivables Management & Cash Management 	01
6	Financial management of Public Sector Undertakings: (PSUs) <ul style="list-style-type: none"> • Peculiarities of PSUs with Focus on Accounting & Finance; • Financial Decisions in PSUs, • Memorandum of Understanding (MOU) in PSUs; and Disinvestment of Public Sector Enterprises 	02
7	Project Financing: Project Appraisal/ Capital Budgeting: <ul style="list-style-type: none"> • Net Present Value, • Internal Rate of Return, & Profitability Index • Social Cost-Benefit Analysis, • Hire purchase & Lease finance, • Leasing, • Term loans, • Debentures/Bonds and Securitization, Public & Private Partnerships (PPPs) 	04
8	Analysis of Risk: <ul style="list-style-type: none"> • Uncertainty in Capital Budgeting, • Description & Measurement of Risk and Risk Evaluation Approaches. 	02
9	Business Statistics and Operations Research:	06

	<ul style="list-style-type: none">• Mean, Median, Mode,• Probability,• Sampling,• Correlation and Regression analysis• Linear Programming	
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Module 7: Audit

Sr. No.	Topics for module	No of Sessions
1	Internal Controls -Internal Control Framework -definition, elements of internal control, internal control activities (prevent and detect controls)	02
2	a. Statutory (External) Audit vs. Internal Audit, b. Central audit vs. local audit, c. Pre-audit, concurrent audit and post-audit	01
3	Audit life cycle: Planning to compliance	01
4	Auditing Standards and code of ethics	01
5	Sampling in Audit	02
6	Transaction Audit Compliance Audit (top down department centric approach and risk based audit)	02
7	Risk based Internal Audit : methodology process	02
8	Work Audit	04
9	Revenue Audit	04
10	Audit of ULB and RLB	02
11	Certification Audit	04
12	Fraud and Forensic Audit	04
13	Audit of Autonomous Bodies	01
14	Performance and thematic Audit	04
15	Procurement Audit	02
16	Co-operative Audit	02
17	IT Audit	04
18	CAATs: Excel, Access, IDEA	08
19	Online Audit Management System	08
20	Big Data Mining	02
21	Data Analytics and AI in Audit	02
		62

Module 8: Local Bodies

SI no.	Topics for module	No of Modules
	<ul style="list-style-type: none">▪ Salient features of 73rd and 74th Constitutional Amendment Act▪ Functional Assignments to ULBs and RLBs as per the Constitution▪ Institutional Structures at ULBs and RLBs▪ Concept of Decentralized Participative Planning Process▪ Overview of Gram Panchayat Development Plan (GPDP)▪ Overview of Own Sources of Revenue – Urban and Rural▪ Overview of preparation of an Integrated District Plan▪ Form of accounts of local governments – Panchayati Raj Institutions and Urban Local Bodies (Model Municipal Accounting Manual)	8
		8

Module No. 9: Organizational Behaviour

Sl no.	Topics	No. of Sessions
1	Individual Perspective: Personality, Attitudes, Values and Job Satisfaction, Motivation	4
2	Group Dynamics: Group Behaviour, Organizational Conflicts, Job Stress, Communication, Leadership, Power & Politics	4
3	Organization: Structure, Culture, Organizational Change and Development	4
4	Human Asset Management: Fundamentals of Human Asset Management, Procurement of Human Resources, HRD: Career planning, Training, Executive Development & Internal Mobility, Work-life balance	4
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