



International Centre for Information Systems & Audit

Course Schedule NTP on



“Financial Matters”

(for officials of Election Commission of India)
(25th to 29th April 2022)

Date	Topic	Time(in hrs)
	25th April 2022	
	Registration of Participants (Room No — 111)	09:45 — 10:00
	Inauguration	10:00 — 10:15
Session 1 (Day 1)	Budgetary and Fiscal Control systems: Objectives & types of budget , Constitutional provisions for Budget, Finance Act & Appropriation Act	10.15 - 11:15
	Mr. T. Uthaya Kumar, Retd. Deputy Secretary & Mr. Pranay, Account Officer, Budget Division, Deptt. of Economic Affairs, Ministry of Finance	
	Tea Break	11:15- 11:45
Session 2 (Day 1)	Budget Cycle/Process in a Government Organisation : Budget Estimate, Revised Estimate, Vote on Accounts, Allotment , Role of Pay & Accounts Officer and Drawing & Disbursing Officer, Reconciliation etc.	11:45 - 13:00
	Mr. T.Uthaya Kumar, Retd. Deputy Secretary & Mr. Pranay, Account Officer, Budget Division, Deptt. of Economic Affairs, Ministry of Finance	
	Lunch Break	13:00 - 14:00
Session 3 (Day 1)	Overview of Government Accounting Structure: Heads of Accounts, Capital & Revenue expenditure	14:00 - 15:15
	Ashok Kr. Shah, Sr. Administrative Officer	
	Tea Break	15:15 – 15:45
Session 4 (Day 1)	Overview of Government Accounting Structure: Preparation of budget, Implementation and monitoring of budget, Finance & Appropriation Account	15:45 – 17:00
	Ashok Kr. Shah, Sr. Administrative Officer	
	26th April 2022	
Session 1 (Day 2)	Internal Control & Risk Management	10:00 – 11:15
	Mr. Jahangir Inamdar, Principal Director	
	Tea Break	11:15 – 11:45
Session 2 (Day 2)	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.	11:45 – 13:00
	Ms. Divya Yanamadala, Director	
	Lunch Break	13:00 – 14:00
Session 3 (Day 2)	Contract Management : Types and kinds of contracts, Basic Concepts , Contractual Risk and Drafting of Good Contracts, Tax Issues in Contracts etc.	14:00 – 15:15
	Mr. Vipin Wason, Sr. Administrative Officer	
	Tea Break	15:15 – 15:45
Session 4 (Day 2)	Audit of Contracts: A case Study	15:45 – 17:00
	Mr. Vipin Wason, Sr. Administrative officer	

27th April 2022		
Session 1 (Day-3)	Audit of Fraud: A case Study	10:00 – 11:15
	Mr. Dattaprasad Shirsat, Director	
	Tea Break	11:15 – 11:45
Session 2 (Day-3)	Audit of Election Commission of India: A case Study	11:45 – 13:00
	Mr. Dattaprasad Shirsat, Director & Ms. Julie, Sr. Administrative Officer	
	Lunch Break	13:00 – 14:00
Session 3 (Day 3)	General Principles of Transaction Audit - Vouching, Payments and Receipts Audit Process, Risk Based Auditing	14:00 – 15:15
	Mr. Sudipta N Biswas, Sr. Audit Officer	
	Tea Break	15:15 – 15:45
Session 4 (Day 3)	Establishment Audit: Audit of Salary Bills/Medical Claims, Travelling Allowance, LTC claims, AC /DC Bills, Service Books	15:45 – 17:00
	Mr. Sudipta N Biswas, Sr. Audit Officer	
28th April 2022		
Session 1 (Day 4)	Procurement Management: Public Procurement, Legal Institutional Framework, General Financial Rules, Delegation of Financial Powers	10:00 – 11:15
	Mr. N. Dianand, Sr. Administrative Officer	
	Tea Break	11:15 – 11:45
Session 2 (Day 4)	Procurement Management: Procurement Process and Operations ; E-Procurement – importance and issues	11:45 – 13:00
	Mr. Vikash Kumar, Director	
	Lunch Break	13:00 – 14:00
Session 3 (Day 4)	Audit of procurement : A case Study	14:00 – 15:15
	Mr. Vikash Kumar, Director	
	Tea Break	15:15 – 15:45
Session 4 (Day 4)	An exercise on drafting Audit Observations	15:45 – 17:00
	Mr. Vishwajit Kumar Srivastava, Sr. Administrative Officer	
29th April 2022		
Session 1 (Day 5)	Use of Data Analytic Tools in Audit	10:00 – 11:15
	Mr. Anurag Krishna, AAO	
	Tea Break	11:15 – 11:45
Session 2 (Day 5)	Visualization using Data Analytic Tool	11:45 – 13:00
	Mr. Anurag Krishna, AAO	
	Lunch Break	13:00 – 14:00
Session 3 (Day 5)	Drafting Internal Audit Report	14:00 – 15:15
	Mr. Vishwajit Kumar Srivastava, Sr. Administrative Officer	
	Valediction	15:15 to 15:30