

TRAINING REPORT ON
“FINANCE, BUDGET & ACCOUNTS, INTERNAL AUDITS & CONTROL”

FOR ICFRE MINSITERIAL STAFF

SPONSORED BY
INDIAN COUNCIL OF FORESTRY RESEARCH AND EDUCATION, DEHRADUN

27 - 29th November, 2019
INSTITUTE OF FOREST GENETICS & TREE BREEDING, COIMBATORE

Time and money are scarce resources to all individuals and organizations; the efficient and effective use of these resources requires planning. Planning alone, however, is insufficient. Control is also necessary to ensure that plans actually are carried out. A budget is a plan showing the Organization's objectives and how management intends to acquire and use resources to attain those objectives. Considering the importance of Budgeting and Expenditure Management, IFGTB through Extension Division imparted **three days HRD Training on “ Finance, Budget & Accounts, Internal Audits & Control”** to the Ministerial Staff of ICFRE during **27-29th November, 2019**. The main objective of this training program is to introduce the participants with modern tools and techniques of Budgeting, Accounting and Expenditure Management. In addition, to provide insights for formulating and implementing strategies on recent concepts in fiscal responsibility & budget Management, strengthening of Government Financial System and Human Resource Management. The training was **sponsored by Indian Council of Forestry Research and Education (ICFRE), Dehradun.**

The three day module was attended by 24 Ministerial Staff of ICFRE in the category of Assistant, Upper Division Clerk, Lower Division Clerk and Senior Technician from Tropical Forest Research Institute (TFRI), Jabalpur, Indian Wood Science and Technology (IWST), Bangalore, Institute of Forest Productivity (IFP), Ranchi, Institute of Forest Biodiversity (IFB), Hyderabad and Institute of Forest Genetics and Tree Breeding (IFGTB), Coimbatore.

The training programme started on 27th November, 2019 and Shri. Rajesh Gopalan, IFS, Training Coordinator and Head, Extension Division, IFGTB welcomed the guests and participants and gave an over view of the training module and schedule. Dr. R. Yasodha, Scientist & Head of Office, IFGTB delivered the opening remarks of the training program. Dr. S. Murugesan, Director, IFGTB, in his inaugural address highlighted that this is the first time in ICFRE sponsoring HRD Program on “Finance, Budget & Accounts” theme and he emphasized the participants to understand financial roles and responsibilities in management and accounting and to support government to improve the credibility and precredibility, control of transparency of fiscal and budget management. Dr. M. Periasamy, IRS, Joint Commissioner, Central GST & Central Excise Commissionerate, Coimbatore graced the occasion as Guest of Honour. In his address he stressed that, understanding of financial controls is cardinal in providing guidance to administrators about how to perform the different financial activities hence ensuring proper find flow and completion. He also added that training management and financial controls can help ascertain adequate amount of capital and thus the problem associated with under capitalization and over capitalization can be avoided. The inaugural session ended with vote of thanks by Smt. R. G. Anithaa, Sr. Technical Assistant, IFGTB.

The three day module included technical session on “*GST & Issues in filing of claims*” by Dr. M. Periasamy, IRS, Joint Commissioner, Central GST & Central Excise Commissionerate, Coimbatore, wherein he provided with a comprehensive overview of GST, Journey of GST in India, Procedures and Conditions for registering under GST, Deductions & Refunds in GST, Advantages and its components. He also briefed the Online Information Data Base Access Retrieval (OIDAR) services in GST, Appeals and Review Mechanism under GST, Tax laws and how to address the challenges expected from new GST returns.

Shri. A. Raju, Faculty Member from Regional Training Institute, Indian Audit & Accounts Dept, Chennai, handled enriching lectures on “*Finance and Accounts & Fiscal responsibility*” & “*Budget Management Act and related accounting*”. He elaborated about the objectives, features & limitations of fiscal responsibility Act 2003, measures for fiscal transparency. He explained about finance deficit, revenue

deficit, the framework of accounting systems and the Generally Accepted Accounting Principles cash management in government and project accounting & Role of Kelkar committee. He also explained about General Financial Rules (GFRs), Public Financial Management System (PFMS).

“Ethics, Value and Change Management in Admin” & “Stress Management” sessions was handled by Dr. S. Venkatesan, Regional Joint Director (Rtd.), Chennai. He addressed about the human value & its universal components, Obstacles to practice ethics in government administration, Change management, Need for introducing organizational change, requirements for change manage success & Characteristics of Healthy working structure. He also delivered an energetic lecture on stress and its management, trademarked stress management tools & importance of Work- Life balance.

“Role of CAG in audit of Government finances and processing of compliance” by Shri. C. Veeraraghavan, Deputy Accountant General (Rtd.,) wherein he stressed about the Duties and powers of CAG, the basic postulates for auditing standards , types of audit and reports they bring out and what happens to the audit report, CAG Auditing Standards & Compliance Auditing guidelines. He also highlighted about Financial Attest Audit, Performance Audit and its guidelines. Participants also visited Karunya Field Station to see execution of research work in station.

An **exclusive field trip** was arranged to the participants **to ICAR - Research Centre at Indian Institute of Soil & Water Conservation, Ooty**. Dr. K. Rajan, Principal Scientist, ICAR, oriented the participants on the research activities undertaken in ICAR institute and technologies for controlling land degradation under all primary production systems and rehabilitating degraded lands in the high rainfall hilly regions of southern India. He also explained that the centre is involved in imparting specialized training on soil and water conservation and watershed management, undertaking consultancies on planning, execution and evaluation of soil and water conservation projects and watershed management. Dr. H. C. Hombe Gowda, Senior Scientist (Forestry) explained about the how to plan a budget for research work and accountancy procedures.

Training program concluded with the feedback and valedictory session on 29.11.2019. A brief outline of the sessions of the training program was presented by Smt. R. G. Anithaa, Sr. Technical Assistant. The course Co-ordinator Shri. Rajesh Gopalan, IFS, Head, Extension delivered his impressions on the training program. Dr. S. Murugesan, Director, IFGTB had addressed the concluding session of the training. He reiterated that the imperative of organizing such training lies in improving the overall quality of administrative works of the participants. All important lectures and presentations of the training program were copied and given in Pen Drive to the participants. This was followed by a brief feedback session from the participants of the training wherein they expressed that three days time schedule was too short and requested for five days of training program. They also requested to have sessions on Government E-Marketing (GeM), E-Procurement & Budget Management Act & Rules. Certificates were presented to the participants. The training program concluded with a vote of thanks proposed by Shri. P. Chandrasekaran, Assistant Chief Technical Officer.

**Director
IFGTB**



Dr. S. Murugesan Director, IFGTB addressing the training participants



Guest of Honour, Dr. M. Periasamy, IRS, Joint Commissioner, Central GST & Central Excise Commissionerate, Coimbatore addressing the participants



Lecture by Guest of Honour on "GST & Issues in filing of claims"



Lecture on "Finance and Accounts" by Shri. A. Raju, Faculty Member Regional Training Inst. Indian Audit & Accounts Dept. Chennai



Field visit to ICAR - Indian Institute of Soil & Water Conservation, Ooty





Session on “Ethics, Value and Change Management in Administration” & “Stress Management” by Dr. S. Venkatesan, Regional Joint Director (Rtd.) Govt. of Tamil Nadu, Chennai



“Role of CAG in audit of Govt. finances & processing of compliance” - Shri. C. Veeraraghavan, Deputy Accountant General (Rtd.), Chennai

Feedback by the participants



Distribution of Certificates to the participants

Dr. Murugesan, Director, IFGTB felicitating Shri. C. Veeraraghavan, Deputy Accountant General (Rtd.), Chennai