



## POST GRADUATE DIPLOMA IN GOVERNMENT ACCOUNTING & AUDIT (PGDGA&A) - I YEAR

**2025-26**

### About AJNIFM

Arun Jaitley National Institute of Financial Management (AJNIFM) is a Central Training Institute specializing in capacity building of government officials in the fields of Public Policy, Public Finance, Financial Management, Public Procurement and other related public finance and governance issues for promoting highest standards of professional competence and practices. AJNIFM is a premier resource center for capacity building of senior, middle and entry level of management in Government of India. AJNIFM also caters to the training needs of State Governments, Defence Establishments, Banks, Autonomous Bodies, Local Government, Public Sector Undertakings and other Financial Institutions. Training Programmes are customized and executed for officials from other countries as well.

AJNIFM plays a pivotal role in governance and administrative reforms by providing a platform for interaction and exchange of ideas and experiences among officers from different organized services, different state governments and personnel of civil and defence establishments.

Apart from capacity building, AJNIFM is also engaged in research studies in the areas of public finance, financial markets, accounting, audit and other issues related to public finance, public policy and delivery systems. The outcome of such research studies are shared with the concerned government departments for policy use.

AJNIFM has a sprawling lush green campus of 42 acres situated in Faridabad, N.C.R. It has state-of-art training halls, computer Labs, hostels, indoor and outdoor sports complex and library having a unique architectural design.

### About this Course

The Course is intended to enhance the competence of officers dealing with critical issues of Government Financial Management, which would eventually lead to improved accountability, transparency and good governance. In order to improve governance, it is necessary that the internal strengths of the manpower in the Government are improved. With this vision, AJNIFM has been conducting a one year Post Graduate Diploma in Government Accounting & Internal Audit course for the past one decade. The objectives of this Course are to:

- Upgrade the technical skills of Senior Accounts/Audit Officers, Accounts/Audit Officers, Assistant Accounts/Audit officers in the areas of Accounting, Internal/External Audit, Information Technology and enhance general managerial ability.
- Enable them to apply the above in their spheres of work ;and
- Improve their soft skills such as communication, presentation and ability to work in groups.

*Good Governance requires regular updation of knowledge-base and skill-sets to suit the job requirements of employees .*

*This Programme aims at upgrading knowledge-base and skill sets of Group 'B' officers of the Audit/Accounts & Finance Services of Government of India.*



# Course Structure and Contents

The duration of the course is one year. The Course is divided into three terms.

## Pedagogy

The Post Graduate Diploma Course consists of three terms, covering eleven papers (33 credits), three State/District Treasuries attachments (3 credits), specialized academic attachment (4 credits) and project work (9 credits). Modern methods of teaching / learning are used for delivery. It is an optimal mix of regular class room sessions augmented with case studies, syndicate discussions, practical and assignments to improve the skills of the participants in decision making. Various attachments in Term III would enhance the rigor of the course and provide the desired academic as well as functional exposure to the participants.

## Course Coverage

The following papers are covered in the Course:

### Term - I

S. No.	Name of paper	No. of credits	No. of sessions
1	Human Resource Management	3	40
2	Financial Accounting and Management	3	40
3	Public Financial Management	3	40
4	Introduction to Information and Communication Technology	3	40
5	Government Audit-Emerging Issues	3	40

### Term - II

S. No.	Name of papers	No. of Credits	No. of sessions
1	Internal Audit - Its Role in Governance, Risk and Compliance	3	40
2	Government Accounting- Contemporary issues	3	40
3	Modernising Government Accounting	3	40
4	Information System for Managers	3	40
5	Data Analysis and Report Writing	3	40
6	Public Procurement	3	40

### Term - III

S. No.	Paper	No. of Credits	Marks
1.	Attachments 1.1 State/District Treasuries 1.2 State Nodal Agencies/Central Nodal Agencies 1.3 Central Autonomous Bodies	3 credits	200 marks
2.	Specialized academic attachment (1 week each -2 credits each): 2.1 NISM, Navi Mumbai: Basics of Securities Markets. 2.2 ISTM Delhi: Noting and drafting, addressing RTI applications/parliamentary questions.	4 credits	
3.	Dissertation (on the Job 9 credits): case study on monitoring and evaluation of scheme/ project appraisal/ internal audit/fraud investigation/application of forensic techniques etc.	9 credits	

## Evaluation

Evaluation is done on the basis of performance through continuous assessment as well as term end examination. As per the extant examination rules, 50% weightage is given to continuous evaluation and the balance 50% to the term end evaluation.

## Continuous Evaluation

The continuous evaluation enables the participants to assess his/her performance on a regular basis. This provides them an opportunity to know their academic progress. This also helps them to focus and improve upon their weaker areas.

## Term End Examination

Although it is expected that the learning will not be limited to testing the participant's capacity in written examination, but end term examination is meant for the participant to synthesize his /her learning in that term. The weightage given to the end term examination as above is 50%.

## Project work

The participants are required to do dissertation (on the Job 9 credits): case study on monitoring and evaluation of scheme/ project appraisal/ internal audit/fraud investigation/application of forensic techniques etc. The project work is internally as well as externally evaluated: Project Guide (50% weightage) followed by project presentation cum viva-voce (50% weightage). The final grading of an individual is based on his/her performance in each paper and the project work. The minimum requirement for award of Post Graduate Diploma is 40% marks in each paper and aggregate 50%.

## Course Fee

Per participant course fee is ₹6,00,000/- (Rupees Six lakhs only) excluding the component of international attachment of one week. This course fee includes tuition fee, laptop charges of ₹50,000/-, transportation, lunch/tea, stationery, computer time, sports facilities, etc.

**Note:** International attachment fee of ₹1,00,000 per participant would be charged later subject to DoPT removing the restriction on the foreign trainings imposed vide its OM no. 16017/12/2020-iGOT dated 1-4-2021.

## Extended Learning

Considering the experience of the participants, the course has been designed for learning and upgradation of knowledge and skills nationally as well as internationally.

## Reading Material

In order to supplement the studies, there is a library consisting of a large collection of books, journals and other materials at AJNIFM. The library is fully automated and has a collection of over 32,000 books. AJNIFM also has access to a large number of electronic databases/journals. These can be accessed from any computer in AJNIFM. These journals contain high quality material from national as well international sources. Participants are encouraged to make maximum use of the library facilities. AJNIFM also has two computer labs with 100 mbps internet leased line connectivity on 24\*7 basis. Out of two labs, one is plug and play for laptops.



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