



Arun Jaitley National Institute of
Financial Management

ITEC PROGRAMME ON BUDGETING, ACCOUNTING AND FINANCIAL MANAGEMENT IN GOVERNMENT SECTOR

03rd to 21st November, 2025

About AJNIFM

Arun Jaitley National Institute of Financial Management is a *Centre of Excellence* specializing in capacity building of professionals in the fields of Public Policy, Financial Management and other governance issues for promoting highest standards of professional competence and practice. AJNIFM is a premier resource center for the 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 and other financial institutions. Training programmes are customized and executed for the 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 & experiences among officers from different organized services, different state governments and between personnel of civil and defence establishments.

Apart from capacity building, AJNIFM is also engaged in serious research studies in the areas of accounting, audit, financial management, parliamentary financial control and other issues related to public policy and delivery systems. The outcome of such research studies are published and disseminated through research papers, journals and books.

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

It introduces the participants with modern tools and techniques of Budgeting, Accounting and Public Expenditure Management. In addition, emerging concepts in Public Accounting, strengthening of Government Financial System and Good Governance in Government shall also be covered.

Objectives of the Programme

The objectives of the programme is as follows:

- to develop the understanding of the process of budgeting, linkages between the budget and monetary policy and budgetary reforms;
- to introduce the emerging concepts in budgeting like performance budgeting, outcome budgeting, zero based budgeting and gender budgeting;
- to develop the understanding of financial statements to appraise an organization's performance through the analysis of financial statements;
- to appraise participants of the basic concepts of financial management such as time value of money, risk return trade off, cost accounting, budgeting etc;
- to impart knowledge on major financial decisions such as financing decision, investment decision etc.;
- to introduce contemporary issues in finance and also the use of information technology in modern finance and accounting; and
- to briefly explain the relevance of issues such as concepts of governance, social responsibilities of administrators, self-management, efficiency in the public services.



• Pedagogy and Faculty

The methodology adopted for imparting training shall include presentations, discussions, case studies and field visits. Apart from AJNIFM's own faculty, resource persons would include, senior academicians, experts from Public Sector Undertakings, senior Government officers, consultants and practitioners having vast experience in the relevant fields. Preeminence of faculty is one of the strong points of this training.

• For Whom? (ITEC Countries)

- Officials in Government, Public and Private Sectors, Universities, Chambers of Commerce and Industry etc.
- Candidates should possess adequate work experience.
- Academic qualifications: Graduate / Degree holder.
- Working knowledge of English required.
- Age between 25 to 45 years.

• Programme Contents

The programme is proposed to be divided into the following broad modules:

I. Budgeting and Accounting

- Fundamentals of Budgeting, Accounting and Financial Management
- Fiscal Management as a tools of Economic Development
- Budgetary Reforms
- Budgetary Process
- Fiscal Responsibility and Budget Management (FRBM)
- Emerging concepts in Budgeting like Performance Budgeting Outcome Budgeting. Zero Based Budgeting, and Gender Budgeting
- Cash and Debt Management
- Project Accounting
- Accrual Accounting in Government
- Cost Accounting as an aid to Decision Making
- Analysis of Financial Statements
- International Accounting Standards
- IT in Accounting

II. Financial Management

- Public Investment – Rationale and Process
- Financial Market in India
- Security Analysis and Portfolio Management

- Capital Budgeting and Risk
- Foreign Exchange Risk Management
- Financial Derivatives
- Social Cost Benefit Analysis

III. Analytics for Public Finance Professionals

- Promoting Efficiency in the Public Services
- Exploratory Data Analysis using business analytics tools - Ms-Excel and Tableau
- Auditing as a tool of Good Governance
- Openness and Transparency in Administration

• Financial Arrangements

Under Government of India Sponsorship (ITEC)

The financial arrangements of the programme is as per the guidelines issued from time to time under Indian Technical and Economic Cooperation Programme of Government of India.

• Closing Date for Nominations:

Twenty days before the commencement of the programme.

• Venue and Reporting

Arun Jaitley National Institute of Financial Management (AJNIFM), Sector-48, Pali Road, Faridabad – 121 001, Haryana. It is located in Faridabad town on Badkhal–Pali Road, about 1 km south of Badkhal Lake crossing.

AJNIFM is at a distance of about 30 kms from India Gate, New Delhi and about 35 kms from Delhi Airport. Participants are expected to reach the Institute one day before commencement of the programme and proceed for their return journey within a day after conclusion of the programme.



Head of the Institute

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