Committee on Review of

Training of IDAS Probationers

REPORT
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Committee
on
Review of Training of IDAS Probationers

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INTRODUCTION

Induction training of young direct recruits as IDAS probationers has been an important feature of the Indian Defence Accounts Service (IDAS), which is one of the oldest of the organized civil services in India. Satisfactory completion of training marks the transition of the recruit from a probationer to an officer. Over the years the content and process of the induction training of the IDAS probationers recruited through the UPSC has changed considerably. Training for the IDAS probationers can broadly be divided into two phases : pre-1993 and post-1993. Prior to 1993, the training was within the confines of the Department. Post 1993, after the setting up of the National Institute of Financial Management (NIFM), Faridabad, training has been substantially done alongwith the other organized Accounts Services. The Departmental training has also shifted from Meerut to Pune in 1993 .

2.   It has been nearly fifteen years since the last comprehensive review of probationers departmental training was carried out. With fast changing technology and new concepts, the need to change with time is an important challenge facing the Department. Further, with the challenges faced at the professional level due to enhanced defence outlays, greater need to optimally manage the national resources and the need to provide more efficient service to the services, a more professional touch has been sought to be given to training in the context of a changing India.

3.   Accordingly, the Controller General of Defence Accounts has set up a Committee under the chairpersonship of Smt Bulbul Ghosh, Addl CGDA-I to review the training of IDAS probationers. The committee comprised Shri Sanjeev Kumar, Jt CGDA(Admin) and Smt Rasika Chaube as members and Shri Vishvajit Sahay, Sr Dy CGDA(Admin) as member secretary. The mandate/ terms of reference of the Committee is as under :

   i.   To review the existing training course contents/syllabus, training schedule and the duration of training of the IDAS probationers at the National Academy of Defence Financial Management (NADFM), Pune in conjunction with the course content/syllabus at NIFM, Faridabad;

ii. To review the theoretical content and practical orientation imparted at present and bring about greater harmony in the theoretical and practical inputs;

iii. Obtain an overview of the training programmes of probationers adopted by other training academies such as Lal Bahadur Shastri National Academy of Administration (LBSNAA), Mussoorie, Sardar Vallabhbhai Patel National Police Academy (SVPNPA), Hyderabad, National Academy of Direct Taxes (NADT), Nagpur, National Academy of Audit & Accounts (NAAA), Shimla, National Academy of Customs Excise and Narcotics (NACEN), Faridabad, College of Material Management (CMM), Jabalpur, etc. with a view to study and incorporate in the IDAS probationers' training curriculum the best practices followed by training academies – both civil and military;

iv. To recommend the broad contours of an independent national level academy for IDAS probationers/ officers on the lines of some of the premier academies as above; and

v. Rationalising field visits as a part of departmental training.

The Committee has been directed to evolve its own procedure for securing wide ranging consultations to meet its terms of reference. The Committee was also empowered to nominate sub-groups/sub-committees as necessary and hold wide ranging consultations with all the stake holders including serving and retired IDAS officers, members of other services, Heads/Key Resource Persons of training academies etc. The Committee was given the mandate to access the available reports on review of training in the Department.

4. Keeping in view the remit of the Committee, the Committee has followed the methodology prescribed and held wide ranging consultations with all stakeholders. Sub committees of domain experts in the specified fields were co-opted by the committee and coupled with gainful interaction with other academies, the Committee has been able to make a holistic set of recommendations to revamp the departmental training imparted to IDAS Probationers at NADFM,Pune and PTC at NIFM, Faridabad.

5.   An overview of the important recommendations of the Committee are available under the title "Executive Summary" at pages 6 and 7 of the Report.

(Bulbul Ghosh)
Addl CGDA -I
Chairperson

(Sanjeev Kumar)
Jt. CGDA(Administration)
Member

(Rasika Chaube)
IFA, President's Secretariat
Member

(Vishvajit Sahay)
Sr.Dy.CGDA (Administration)
Member Secretary

Acknowledgements

The Committee held wide ranging consultations with stakeholders and sought to provide a pen picture of the past, present and future of training of the IDAS probationers. For this, several training institutions have been consulted. The Committee found these Institutions to be very forthcoming with their views and suggestions which provided the Committee with critical inputs. The Committee places on record its gratitude for the assistance given in particular by institutions like the Sardar Vallabhbhai Patel National Police Academy, Hyderabad, National Institute of Audit and Accounts, Shimla, National Institute of Financial Management, Faridabad, National Academy of Direct Taxes, Nagpur and the National Academy of Defence Production, Ambajhari among other training institutions.

2. The kernel of the Committee's Report revolves around the professional content of training of the probationers. No words are enough to commend the professional and timely inputs given by the five sub committees set up to recommend areas of focus for the modules on Financial Management, Regional Controller, IFA System, Ordnance Factories and Information Technology. The thoroughly professional inputs given by the sub committees of domain experts comprising Shri TC Joshi, Pr IFA, Dr SK Sharma, PCDA(HRD), Shri SS Sandhu, CDA(O), Shri TS Kripanidhi, Jt CGDA(Training-II), Smt Sanhita Kar, CDA Jabalpur, Shri Rajnish Kumar, IFA(Air Hqrs), Shri Rakesh Sehgal, IFA(MC), Smt Anuradha Prasad, Jt.CGDA(IFA), Shi Y Raja Reddy, Addl CDA and Shri Manish Tripathi, DyCGDA(EDPS) were vital in determining the curricula for the probationers. Assistance rendered by the co opted members viz. Shri Sham Dev, Addl CDA and Shri Puneet Aggarwal, DyCGDA (Accounts) also deserve mention.

3. Organisations such as the Ordnance Factory Board have provided professional inputs on what is expected of the IDAS as a service vis-a-vis the executive organisations. These inputs have immensely helped in firming up the recommendations on the Ordnance Factories portion. The Committee appreciates the forthright advice of the Chairman and the Member (Finance), Ordnance Factory Board and the PCA(Fys), Kolkata as their views have helped the Committee to focus its attention on the professional requirements of finance professionals in an industrial environment.

4.   The Committee also wishes to thank Director, NADFM and his team of officers and staff for providing ready inputs on the existing training programme for IDAS probationers. The Committee places on record its appreciation of the efforts of Shri M Anjanayellu, CDA Secundrabad and his team who effectively coordinated the Committee's visit to SVP NPA, Hyderabad and helped obtain reports from the Centre for Good Governance, Hyderabad. Shri Pradeep Kumar, Sr Dy CGDA(EDP) and his team have been willing partners in the Committee's bid at transparency and extensive consultations by arranging to promptly reflect the Committee's mandate and the reports of the sub committees on the CGDA website with a view at eliciting responses of other IDAS officers. Indeed, the Committee is thankful to those officers who sent in their comments to the CGDA website.

5.   The Report could not have been finalised without the secretarial and administrative support of the Admin-I section of the CGDA office. Diligent behind the scene support rendered, in particular by S/Shri SK Sharma, Shaleen Sharma and SP Sharma are worth mention. The typing support rendered by the personal staff of Jt.CGDA(Admin) and Sr.Dy. CGDA(Admin) was of great assistance. An important motivating factor for the Committee was the enthusiasm of the younger officers of the Service who unequivocally and in unison, spoke up for the need for a full fledged Academy for IDAS training.

5.   Last but not the least, the Committee would like to place on record its gratitude to Smt. HK Pannu, CGDA, who as a true leader of the Department, carried forward her vision for the Service and constituted this committee with an unambiguous and forward looking mandate for the future leaders of the Department.

Executive Summary

- All IDAS probationers should attend the Foundation Course (FC) at LBS NAA Mussoorie, preferably before joining induction programme in the Department. A mechanism of interaction should be institutionalized between the IDAS Probationers attending the FC and Director, NADFM, Pune.

- The Induction Programme may be continued to be organized at CGDA Training Division, Brar Square itself, though, under the aegis of Director NADFM, Pune.

- Thirty three days Regional CDA specific module to be imparted by NADFM, Pune

- Thereafter, attachment to various sections in the office of PCDA (Southern Command) Pune by rotation for structured on- the- job exposure.

- Ordnance Factory module to be imparted at NADP Ambajhari and NADFM, Pune in a sequential manner – faculty from ICWAI, PCA(Fys) and CFA (Fys) KGF be used for the NADFM portion. Professional modules on taxation may be imparted in collaboration with the NADT, Nagpur and NACEN, Ghaziabad.

- Training module on the IFA system at the pre-NIFM stage during induction programme to be followed subsequently by a four week module at NADFM, Pune.

- Rationalization of Bharat Darshan – reduction in time consumed from about five months to 37 working days.

- NIFM, Faridabad may expeditiously finalise its reform aimed at restructuring some of the papers so as to provide the probationers a more practical orientation.

- Closer involvement of the Director NADFM, Pune and mentoring by the Director NADFM/ faculty members designated as mentors at all stages of the training. Probationers to maintain a daily log to register their activities, which must be rendered to the designated mentor on fortnightly basis.

- Restructuring of Departmental Examination at NADFM, Pune by conducting it phase-wise with due weightage being given to the different phases.

- A panel of suitable IDAS officers to be drawn up to deliver lectures during the FC at LBSNAA , PTC at NIFM, Faridabad and Departmental training at NADFM, Pune.

- A conscious effort should be made to develop appropriate social etiquettes among the probationers.

- Performance of the probationers during training should be factored into deciding inter-se-seniority of the probationers in the batch.

- Leave to be closely regulated and curbed during training so as to minimize the dilution of training efforts.

- Departmental training should be a combination of field based, classroom based, project based & exercise based training. Case studies should be developed on various subjects.

- Problem of probationers reappearing in the civil services examination and thus, the training not being taken seriously enough needs to be addressed.

- Recognition to outstanding probationers through institution of appropriate awards.

- Preparation by NADFM of appropriate background material pertaining to functional areas like Pension, Funds, Air Force, Navy, Border Roads and CSD and their distribution amongst the probationers. Mandatory qualifying test to be conducted at the end of NADFM period to evaluate the understanding of the probationers in these areas.

- Setting up of a full fledged training Academy helmed by a DG Training (PCDA level) at Pune with suitable infrastructure.

- Revision of the mandate of Training Division, Brar Square – to function inter alia as a think tank on defence financial, audit and accounts matters and to serve to develop strategies for optimal utilization of resources as a part of defence financial management.

- Setting up of a Committee to review in-service training in a structured manner on the lines already being followed in some All India Services such as the IAS.

One

Training of IDAS Probationers – A Historical Perspective

1.1   At the outset, the Committee felt it necessary to first look at the training of IDAS probationers from a historical perspective. Before 1971, training of IDAS probationers was conducted under the aegis of the erstwhile CDA (Southern Command), Pune. The training of IDAS probationers shifted to Meerut under the erstwhile CDA (Western Command) with the 1971 batch of the IDAS. The training in those days is understood to have been largely imparted by Accounts Officers and Section Officers with only rudimentary training facilities being available. The practice of Bharat Darshan and Army attachment was in vogue then as well.

1.2   It was in recognition of the Government's emphasis on proper development of human resources that a dedicated training institute, later christened as National Institute of Management Accounts (NIMA) was set up at Meerut in July 1978. One post of Director in the Senior Administrative Grade and two posts of Deputy Directors in the Senior time Scale were also sanctioned. *The Institute was set up with the following objectives:-*

1.2.1   Training of probationers of the Indian Defence Accounts Service (IDAS) and Indian Civil Accounts Service (ICAS).

The Institute was to provide training to the probationers of the I.D.A.S. and the I.C.A.S. The structure of the training was devised as follows:

- Theoretical training at the institute for the first **six months;**

- To be followed by practical training for about **six months to nine months.** For this purpose, the IDAS probationers were to be imparted practical training in the various Defence Accounts Offices located at Meerut and other stations of the Department, while the probationers of the ICAS were to be given such training in offices located at Delhi and other Centres of that Department.

Therefore, the total duration of training was 12-15 months. After completion of the departmental training, the probationers were posted to Controllers offices and entrusted with the charge of sections and functioned as Accounts Officers / Local Audit Officers /Regional

Audit Officers. Group charge was normally not given to the officers till the completion of at least 3 years of service including the period of training.

1.2.2 Conducting short-term refresher courses for middle and senior level officers of the IDAS and ICAS in contemporary tools and techniques of management , financial accounting auditing and information technology etc.

- Refresher Courses of short duration of two to four weeks were to be conducted for the benefit of the IDAS and the ICAS officers at the middle and senior levels to acquaint them with the modern tools and techniques of management, such as Performance Budgeting, Performance Auditing, Cost Accounting, Management Accounting, Works Study, Management Information Systems, Systems Analysis, Operational Research, Electronic Data Processing, Management by Objectives, Project appraisal and evaluation etc.

- Refresher courses in Personnel, Administration, Administrative leadership and behaviour etc. were also envisaged for being conducted at the Institute.

- For this purpose, faculty was to be drawn from senior officers specialized in the subjects from both the Departments. In addition, lectures were to be arranged by inviting senior officers and experts from various fields like the Ministry of Finance, Planning Commission, members of the Faculty of Indian Institute of Public Administration, LBSNAA, Mussoorie, University of Delhi, Jawaharlal Nehru University, etc.

- The officers of the P & T Accounts Service and Indian Railway Accounts Service were also invited to avail themselves of the training facilities at the Institute.

- In due course, the Institute was to also arrange for refresher training for the officers and staff of the Integrated Financial Advisers in different Ministries and offices of the Budget Division.

1.2.3 Conducting in-service training of Accounts Officers and Section Officers of the Defence Accounts Department (D.A.D).

1.2.4 Training of Auditors and Clerks for work needs of the Department and preparing them for the Subordinate Accounts Service examination.

1.2.5 Conducting research in training methods, new management techniques and financial management in the Government.

- The idea was to develop NIMA into an institute specializing in government accounting and financial management.

- A Research Wing was also provided for in the Training Institute with the objective of being engaged for conducting research in training methods and in new concepts in the management field. It was to provide advisory /consultancy services in all aspects of financial management in Government.

- It was also intended to develop training material and case studies for which it was to function in close contact with Central Ministries, Planning Commission and other Institutions connected with financial management.

2. Limitations of NIMA

2.1   While the NIMA succeeded in realizing some of its objectives such as in-service training of D.A.D officials at lower levels, it faced serious constraints in training IDAS & ICAS probationers and conducting refresher courses for officers at the middle and senior levels of these two services. The institute also failed to take up research activities. While the ICAS moved out of NIMA after the training received by its 1983 batch of officers, IDAS probationers continued to receive training in the Institute till the 1992 training batch of its officers. In fact, the Indian Defence Estates Service (IDES) began the training of their probationers with the IDAS probationers at NIMA, Meerut from the 1984 batch, even though separate classes were conducted for them. This practice continued till the 1992 training batch. Some of the serious constraints faced by NIMA in particular and Meerut in general as a station can be stated as follows :

- As Meerut is not well connected by train or air, distinguished guest speakers were reluctant to take up training assignments. For a normal training session of 75 minutes, the guest faculty from Delhi had to set apart one full day for the purpose

taking into account the journey time. The IDAS and ICAS probationers as also other officers nominated to attend training programmes wasted lot of time in reaching the place.

- This locational disadvantage also greatly hampered efforts of NIMA officials to liaise with various Government Departments, Services Headquarters, Planning Commission and other training institutes etc.

- The accommodation of the institute, though meeting its minimum needs, lacked residential facility for the trainees and guest faculty, conference hall and lecture theaters etc. Efforts made to get a piece of land from the Army for creating necessary infrastructure did not succeed.

2.2   The above constraints not only seriously retarded the development of NIMA in the manner envisaged but were also found to be adversely affecting vital training needs of the IDAS probationers. Consequently, it was decided to shift their training, starting with the 1993 training batch, to the Regional Training Centre, Pune functioning under the Controller of Defence Accounts (Officers).

3. Setting up of the National Institute of Financial Management, Faridabad

3.1 An important aspect of the shifting of training to Pune was the dovetailing of training at Pune with training at the newly set up National institute of Financial Management (NIFM), Faridabad. The Institute was set up in 1993 on the basis of a proposal made by Ministry of Finance, which was approved by the Union Cabinet. The Union Cabinet envisaged that NIFM would begin as a training institution for officers recruited by the Union Public Service Commission (UPSC) through the annual Civil Service Examinations and allocated to the various services responsible for manning senior and top management posts dealing with accounts and finance in the Government of India. NIFM was to develop as a center of excellence in the areas of Financial Management and related disciplines "not only in India but also in Asia."

3.2   In order to ensure that NIFM enjoys a greater degree of flexibility and autonomy than the departmental academies that existed at that time for officers training, it was decided that the Institute would have the legal entity of a "Society" as such societies are legally independent

entities authorized to frame their own rules and regulations. This structure was amenable to greater autonomy in both academic and administrative matters, facilitating quick decision making in response to changing perceptions of desired goals and objectives.

3.3   The 44 weeks programme was enthusiastically received by all the participating services viz. the IDAS, ICAS, IRAS, IP&TAFS. The IA&AS nominated its probationers for a period of only 11 weeks, a practice that continues even to this day. NIFM no doubt has top of the line facilities and has the advantages of resources. However, the faculty has never been the strength of this Institute and even today, the Institute suffers on this count. The teaching methodology is also considered too pedantic, repetitive and theoretical. An assessment of the training imparted at NIFM, Faridabad has been carried out subsequently in this Report.

4.   Shifting of Training of IDAS Probationers to Regional Training Centre, Pune under Controller Of Defence Accounts (Officers)from NIMA, Meerut

4.1   As elaborated in para 2 above, the Departmental training had shifted to RTC, Pune from the 1993 training batch. With the coming up of NIFM at Faridabad, the entire training period of 48 weeks plus had been restructured to include training of 44 weeks at NIFM. The new location for Departmental training at Pune had some of the required infrastructure for training needs as also residential facility for officers and guest faculty. Pune is a suitable location from the point of view of training because of the following broad reasons:-

- Availability of excellent professional guest faculty in relevant areas.

- Headquarters of the Southern Command of the Indian Army and CAT 'A' establishments such as National Defence Academy, College of Military Engineering etc.

- Air Force units and DRDO units and laboratories are located in Pune

- Three important Ordnance Factories located at Kirkee and Dehu Road.

- Location of important offices of the DAD covering wide functional areas such as PCDA(SC), CDA(O), CFA(Fys), IFA(SC), JCDA(R&D) etc.

- Very well connected by road, rail and air.

- Important naval establishments at Lonavala and Mumbai, which are at a short distance from Pune.

4.2   On account of the advantages enumerated above, Pune has served the Department satisfactorily and is definitely several nautches above NIMA, Meerut in qualitative terms. While training of IDAS probationers from the 1993 training batch onwards has shifted from Meerut to Regional Training Centre (RTC) Pune for the departmental training portion, CDA(Training) itself shifted from Meerut to Pune in 2004 and was christened as National Institute of Defence Financial Management (NIDFM) and later re-christened as National Academy of Defence Financial Management (NADFM). It, however, remains a fact that even this is perhaps, at best, an interim arrangement and falls well short of the objective of a full fledged training Academy that the Department aspires for. Conversion of a RTC as NADFM and sharing of facilities with the RTC can scarcely be considered to meet the aspirations of a training academy for an organized Group 'A' service with a history of 260 years and more.

5. Training and Development Policy of the Defence Accounts Department

5.1   It is necessary, at this stage to analyse the emphasis and thrust given by the Department to the training of its workforce in general and IDAS probationers in particular. The training and development policy of the Defence Accounts Department has a defined Quality Policy wherein

"The Defence Accounts Department is committed to render efficient, correct and prompt accounting, payment and financial services leading to the customer's satisfaction. It is also committed to render efficient and effective audit services to ensure public accountability".

The Mission Statement of the Department states

"**We strive to achieve excellence and professionalism in accounting and financial services and in performing audit functions".**

5.2   It is to harmonise and realize this Quality policy and the Mission statement, that a Training & Development policy was evolved in 1999 and further refined in 2001, encompassing various types of training and development activities that are required in the department – from induction training for new recruits at all levels, orientation programme for employees at different stages, in-service training programmes which are specially job related or general courses covering management and human resource development aspects, practical training in workshops and training courses for better performance in the SAS examination. The method through which the training is to be carried out, the selection of candidates for training,

building up of a core training faculty, development of other resources of training including infrastructure development, the systematic review of the results of training programmes have *inter alia* been clearly spelt out.

6. **Efforts at Review of Training in the Defence Accounts   Department**

6.1 **Arun Sedwal-VK Misra Committee**

6.1.1   In 2002, a Committee comprising Shri Arun Sedwal and Shri V.K.Misra was set up to look into the management and review of training activities in the Department with a view to suggest further measures to provide a fillip to training in DAD. While the committee made holistic recommendations about training in the Department at all levels, its view with regard to training of IDAS probationers was confined to the training curriculum of IDAS probationers. It was *inter ali*a recommended that the training curriculum should emphasise on:

1. Role playing as a Team-Leader

2. Military conflicts/Wars, History, weapons, Defence Technology and management.

3. Each IDAS probationer should choose to specialize on a lasting basis in one or two areas of long term interest and utility to the IDAS/DAD

4. Should be asked to give frequent presentations on assigned topics to develop communications and presentation skills

5. Structured exposure to social etiquettes/dress

6. Insist on their developing social/professional ties with officers of the Defence Services. Inter-Service Organisations/batch-mates in other Services

7. Develop a strong customer focus

8. Should be well versed with trends in the Indian economy

9. Should develop regular reading habit in the fields of Defence, Economy, Finance, IT and Management.

6.1.2   The status of training of IDAS officers was also reviewed and suggestions made to improve in-service and mid career training and provide opportunities for training in premier

management institutions and other institutions in India and abroad. The Senior Administrative Grade was also proposed to be covered by focused training in relevant areas for performance enhancement and providing quality leadership in a scenario of dynamic change faced by the Department in present times.

6.2 <u>Anjali Ahluwalia Committee</u>

6.2.1   Subsequent to this, to review the implementation of the Sedwal-Misra Committee report, Ms. Anjali Ahluwalia, IDAS (Retd.) was entrusted with the responsibility of reviewing the extent of implementation of the report of the Sedwal-Misra Committee in 2006.

6.2.2   While commenting on the academic orientation of the existing training of two years of IDAS probationers, an interesting recommendation put forth by the single member committee is reproduced below:

> **"It is seen that the above initial training does not cover any 'on the job training' on supernumerary basis. As a result, it has been the experience of Controllers and probationers that there is some difficulty in the performance of duties as a full fledged trained ACDA in charge of sections, particularly since this is a major level of responsibility in the payment of bills of unlimited value and the scrutiny of all contracts/supply orders. It is considered that on-job training of IDAS probationers for a period of 4 to 6 months in Controllers offices on posting should be built into the 2 year span. This may be done by suitable review of the course contents in the NIFM Curriculum…….**."

6.2.3   It was also *inter alia* the view of the committee that the actual stay at NADFM Pune for the probationers during the probationary training was only ten weeks out of the forty six weeks assigned at NADFM and that the extensive touring can be cut short through appropriate rationalization of the educational-cum-study tour undertaken by the probationers. The committee further recommended that the reduction in the tours could be utilized towards on the job training so that the total training period remains confined to two years. This was recommended to be achieved

> **"With better availability of permanent faculty, class room instruction at NADFM with dummy documents, photocopy of actual bills of various sections, AAO GE could be increased with field visits providing essential reinforcement of procedures and practices**

that have already been comprehended in class room instruction. The tour element in the training schedule could be contained within 5 months."

6.2.4 The single member committee also recommended that to enhance presentation skills of officers, NADFM should provide the opportunity through project work for the inculcation of the above skills. For a better comprehension of military history, strategy, technology and management, as recommended by the Sedwal-Misra Committee, one week attachment to IMA Dehradun and College of Combat, Mhow were recommended.

TWO

Current Perspective

1. Existing Training Schedule

The IDAS Probationers are provided three distinct training - Foundational, Professional and Departmental during their probation period of two years. In addition, an induction programme of four weeks duration is also organised at CGDA Training Division at Brar Square after the Foundation Course. The Foundational Training is provided at Lal Bahadur Shastri National Academy of Administration (LBSNAA) Mussoorie for fifteen weeks, Professional Training at National Institute at Financial Management (NIFM), Faridabad for 44 weeks and Departmental Training at National Academy of Defence Financial Management (NADFM), Pune for 42 weeks.

1.1 The Foundational Training

1.1.1   The Foundational Training is common for all probationers of All India and Central Services and is held for a period of fifteen weeks. In this training, the probationers are provided with a basic appreciation of the administrative, constitutional, legal and socio-economic framework within which civil servants have to function. The foundational training brings in bonding and cohesion amongst various services. The Course Objectives, as laid down in the Course Manual of the 81st Foundation Course (FC) at Lal Bahadur Shastri National Academy of Administration (LBSNAA) Mussoorie, are as follows:

- To promote all round development of the personality of Officer Trainees intellectual, moral, social, physical and aesthetic.

- To acquaint the Officer Trainees with the seven principles of Public Life essential Good Governance:- Leadership, Honesty, Selflessness, Integrity, Openness, Accountability and Objectivity.

- To familiarize Officer Trainees with the political, social, Economic and Administrative Environment in India today and equip them with the basic administrative skills and knowledge required for their job.

- To foster greater co-ordination among the different public services by building esprit de corps and cultivating and recognizing the spirit of co-operation and independence.

- In addition, an induction programme with 4-week duration is also organised at CGDA, Trg. Division, Brar Square after FC.

1.1.2 The subjects taught include the following

i. Management

ii. Economics

iii. Public Administration

iv. Law

v. Political Concepts and Constitution of India

vi. Indian History and Culture

vii. Information and Communication Technology

viii. Language.

1.2 The Professional Training

The Professional Training of Probationers for 44 weeks duration is provided at National Institute of Financial Management (NIFM) Faridabad. The breakup of the 44 weeks training is as follows:-

- Class room training :38 weeks

- Instructional Tour:- 1-2weeks

- Parliamentary Attachment: 1 week

- Block leave: 1 week

- Examinations : 4 weeks

1.3 Departmental Training

The training at NADFM covers the core functions of the Department and is held for a period of 46 weeks centered at NADFM, Pune. The structure of the training is such that the probationers actually stay at the Academy for only fifteen weeks including the period of examination and valediction, and most of their time is taken up in travelling and visiting DAD offices at different locations in the four corners of the country. The Bharat Darshan, at present, is for a period of five months and ten days.

2. <u>Methodology Followed by the Committee</u>

The methodology followed by the committee while arriving at its recommendations inter-alia includes the following

Sub Committees of domain experts was set up on the five broad aspects of

1. Principles of Financial Management

2. Regional Controller

3. IFA System

4. Ordnance Factories

5. Information Technology

2.2 The terms of reference and the areas of focus for the sub groups were determined as follows:

1. Additions / deletion of subjects to the existing syllabus under each module

2. Detailed course contents of reach subject/module

3. Number of sessions/lesson plan for each module

4. Teaching methodologies (like teaching, during tours, through seminars/ workshops, tutorials, circulation of reading materials etc.)

5.   Number and kind of tours on the subjects covered and list of places to be visited and field activities to be shown

6.   Reference material and a list of probable resource persons

The Sub-groups were expected to draw up modules with the right mix of theory, practical and field training. For the sub-group on information technology, it was considered necessary to draw up a training module in the context of Mission Excel-IT. It was also felt necessary for the sub committee to demarcate the topics covered at NIFM, Faridabad from the topics covered at NADFM, Pune.

2.3   For enhancing the involvement of serving IDAS officers *views from officers were solicited on the CGDA website.* Comments of the officers indicate the overwhelming need for a separate Academy for the IDAS. The reports of the sub committee when ready, were also placed on the website to elicit the comments of officers.

2.4   A third aspect of the methodology followed was to *visit training academies of various services.* Fruitful visits were made by the sub-committee and the main committee members to following academies/Institutes.

- National Institute of Financial Management, Faridabad

- National Academy of Defence Production, Ambajhari

- National Academy of Direct Taxes, Nagpur

- National Academy of Audit and Accounts,. Shimla

- SVP National Police Academy, Hyderabad

- College of Material Management, Jabalpur

Apart from this, feedback was also taken regarding the training at Lal Bahadur Shastri National Academy of Administration (LBSNAA), Mussoorie & Defence Services Staff College (DSSC) Wellington.

2.5   In order to focus the efforts of the Committee, it was felt necessary to make *a study of the age and recruitment profiles into the IDAS in the last ten years.* This was considered essential because this is bound to have a significant affect on the training needs assessment of the officers for induction training. This was also necessitated because of the evolution of the entire recruitment process in the Civil Services over the last 15-20 years where

- age limit for entry has increased

- larger number of professionals join the services

- social background of entrants has become more democratized

- change in the structure of the recruitment process where movement within the Group 'A' services is now permitted

- decrease in the number of seats available through the Civil Service Examination

2.6   A *review was made of the reports and other key policy guidelines* on training such as the

- Training and Development Policy

- Sedwal-Misra Committee Report

- Anjali Ahluwalia Committee Report

3.   Four formal meetings of the main committee and sub committees were held from the period 27th July 2007 to 14th September 2007. Copies of minutes of the four meetings are placed as enclosures 1 - 4. The following can be encapsulated as the salient features that emerged as a consensus from the meetings

i)   The methodology of training should be officer-oriented with IDAS officers being entrusted the responsibility of training of probationers.

ii)   Practical training needs to be harmonized with theoretical inputs

iii)   Probationary training should be focused to develop the officers for the first five to seven years of his career

iv)   The present policy of sectional rotation of probationers upon their posting after completion of training at NADFM, Pune needs to be amalgamated into their training schedule at the Academy so that they are in a position to embark upon group charge responsibilities straight away after training.

v)   Army attachment and Bharat Darshan was required to be rationalized.

vi)   Performance of the probationers during training should be factored into deciding inter-se-seniority of the probationers in the batch.

vii)   Duplication in the modules at NIFM, Faridabad and NADFM, Pune should be avoided.

viii)   NIFM, Faridabad could consider outsourcing some of its modules to MDI, Gurgaon , IIMs etc.

ix)   The earlier practice of submission of EDP Projects by the Probationers needed to be restarted.

x)   While imparting the training on regional controllers, the differences with Air Force, Navy etc, where applicable, should be highlighted.

4. Overall profile of officers entering the service from 1995 –2006

4.1 The committee was apprised of the overall profile of officers being allotted to the service over the last ten years. The following key observations were noted.

a. In the period 1995 to 2006, out of 169 direct recruit officers allotted to the IDAS, 93 were in the age bracket of 26-30 , i.e. over 55 % of the total strength while entering the service. In fact the maximum number, i.e., 47 were in the age bracket of 28-30. This establishes late entry of officers into the service.

b. There were 83 graduates, 80 post-graduates and six doctorates.

c. A review of the education profile reveals that there were 33 engineering graduates, 12 medical graduates and 9 MBAs. This indicates the professional background of a large number of officers entering the service.

d. Rank profile :- 67 officers figured between the ranks 101-300 in the Civil Services Examination (CSE) merit list. As against this, only 23 officers figured above the rank of 501 in the CSE.

e. In so far as the attrition rate is concerned 106 officers remained in the officers against the 169 allotted. 63 allottees either did not join the service or left it.

4.2   The following statements of review for the batches from   1995-2006 are placed as annexures :

- Age profile (Annexure –I)
- Education Profile – Level of education (Annexure –II)
- Education Profile – Discipline (Annexure –III)
- Attrition Rate (Annexure –IV)
- Rank Profile (Annexure –V)

Subject: Review of Training of IDAS Probationers.

The first meeting of the Members of the main Committee and two- sub-committees set up to review the Training of IDAS Probationers was held under the Chairpersonship of Smt.Bulbul Ghosh, PCDA(HRD) in the conference Room of HQrs.Office on 27th July, 2007. The list of participants is annexed.

2.   While welcoming the members, the Chairperson highlighted that existing system of IDAS probationers' training needed to be restructured in view of the emerging challenges before the service. At the outset, the chairperson unfolded the broad objective of the current exercise and explained the role of various sub-committees in general. She explained that a harmonious balance between the modules being administered at NIFM, Faridabad (44 Weeks) and *NADFM, Pune would be essential to avoid the duplication of efforts. **Simultaneously one year long post-NIFM training which includes class-room training at NADFM,** visit to field offices and Army attachment etc. needed to be restructured to prepare the probationers to handle the group charge at the end of this training. In view of the fact that the average age of IDAS probationers at the time of joining service is around 28, it may be a good idea to dovetail the post- NADFM attachment with different controllers (about one and half years) in the one year long NADFM module itself . In this context, the IDAS probationers' training would essentially revolve around the following factors : i) The expectations from the IDAS Probationers, ii) While the focus and growth of the officer and the overall development would be important in the training of probationers, the prime focus would be on readying the officer for the immediate task at hand i.e the first five years of service, and iii) The consideration of training needed to be both short term and long term- in the short term, the first five formative years of service needed to be taken into consideration and the officer equipped to perform the role expected of him in this period. In the long term, issues of where the department is headed etc. needed to be considered.

3.   The Chairperson explained that all the sub-committees would review the existing training programs for the IDAS probationers at NIFM/NADFM and propose a desirable training module in the specific functional area allocated to each one of them.

3.1   While highlighting the role of the sub-committee on 'Principles of Financial Management', the chairperson suggested that: i) The sub-commitee would examine the existing frame work of training on the subject in NIFM, Faridabad / NADFM , Pune and look into the appropriateness and efficacy of these modules. This sub-committee would give suggestions to strengthen the training at NIFM, Faridabad on one hand and suggest a module to be incorporated at NADFM, Pune, if necessary. Duplication of training modules between NIFM and NIDFM Pune in the area of financial management would be avoided. A visit to NIFM, Faridabad would be desirable to assess its strengths and weaknesses having regard to the infrastructure, syllabus and faculty presently

available. As a part of this exercise the sub-committee may study the best practices followed in Institutions such as MDI, Gurgaon and make appropriate suggestions. Similar approach would be desirable for the sub-committee on 'Information Technology'.

3.2   The sub committee on the IFA system was advised to prepare a Primer, syllabus and lesson plan on the IFA system. The quantum of knowledge required of the IFA system at the time of probationers training would be assessed and the size of the module would be decided accordingly.

3.3   Need for Controller specific training (Regional controller, Ordnance factory and Functional controller etc.) would be reviewed as training was felt to be given on general principles and not specific to a particular office. Concerned sub-committee would dwell upon the need to study codes and manuals at the stage of training and examine the feasibility of dovetailing the codal provisions with practical exposure. Besides, the training module should cover the functional, structural and organizational differences between the Army, Navy and Air Force.

4.   The following decisions were also taken for the guidance of the sub-committees –

        The sub-committees would not work in watertight compartments and consult   each other so that greater synergy evolves between the modules.

4.1   Additional members may be co-opted by the Sub committees, as felt necessary.

4.2   While visits to Training Academy's of other services needed to be planned by the various members, the members should acquaint themselves of the training modules and methodology followed by such Academies through the wealth of information on the web site of these institutions so that the visit is more focused and fruitful.

4.3   The sub committees would also go into the methodology of training so as to harmonize practical training with theoretical inputs. The emphasis of training needed to be on making an officer out of the probationers.

4.4   It was felt that there should be focus on relationship with the services. Several issues such as the design of Bharat Darshan, attachment of the probationers with the Army, Border Roads Organisation etc. needed to be reviewed.

5.   With a view to make the review exercise more participative in nature, it was decided to invite the comments/suggestions of various stakeholders. For this purpose, the composition and mandate of the main committee /sub-committes alongwith existing training modules of NIFM,

Faridabad and NIDFM, Pune would be put on the CGDA website and comments from all IDAS Officers, Probationers etc. shall be invited so that a broader perspective is available.

6.   A need was felt to decide the posting of probationers three months in advance so that intensive training in the area of work where the probationers have been posted could be provided as a run up to the officer being positioned.

7.   It was also decided to convene a meeting of remaining three sub-committees shortly. The meeting ended with the vote of thanks to the Chair.

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Sd/-xx
(Vishvajit Sahay)
Sr.Dy.CGDA(Admin)&
Member Secretary

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* A decision has been recently taken to rename NIDFM, Pune as the National Academy of Defence Financial Management (NADFM).

ANNEXURE to Enclosure -1

List of Participants

1. Smt.Bulbul Ghosh, PCDA(HRD) - in Chair

2. Shri T.C.Joshi,Pr.IFA

3. Shri T.S.Kripanidhi,Jt.CGDA(Trg.II)

4. Shri Rajnish Kumar,IFA(Air HQrs.) New Delhi

5. Shri Sanjeev Kumar,Jt.CGDA(Admin)

6. Smt.Anuradha Prasad,Jt.CGDA(IFA)

7. Shri Vishvajit Sahay,Sr.Dy.CGDA(Admin)

Subject: Review of Training of IDAS Probationers.

The second meeting of the Members of the Main Committee and the three Sub Committees not represented in the first meeting, was held under the Chairpersonship of Smt. Bulbul Ghosh, PCDA HRD in the Conference Room of HQrs. Office on 13th August, 2007. Apart from the members of the main committee, the three sub-committees represented in the meeting were the sub committees on Regional Controllers , Ordnance Factories and Information Technology. The List of participants is annexed.

2.   Initiating the discussions, Chairperson touched upon the salient points that had arisen in the last meeting held on 27th July, 2007, which was attended by Members from the Sub Committees on Principles of Financial Management and IFA System apart from the members of the main committee:

   a. Training of probationers needed to be Officer oriented .
   b. Probationary training was not intended to be training for the entire career but needed to be focused to develop the officer for the first five years of the career and develop officer like qualities (OLQ).
   c. Emphasis was given on the need to dovetail practical training with theoretical inputs.
   d. Each of the sub committees was expected to propose a suitable course module along with lesson plan for the particular area of training assigned to them. The sub committees were also expected to propose teaching methodologies and suitable faculty for their areas.
   e. The present policy of sectional rotation of probationers upon their posting after completion of training at NADFM, Pune needed to be amalgamated into their training schedule at NADFM, Pune itself so that they are in a position to embark upon Group charge responsibilities straight away after training.

With these opening remarks, the meeting was thrown open to the members for discussion.

3.   Initiating discussion on the Regional Controller module, Shri S.S. Sandhu, stated that their sub committee had decided to co-opt Shri R.K. Arora, Addl.CDA, Office of the

PCDA (WC), Chandigarh and Shri Sham Dev, Sr.Dy.CGDA (Projects), both officers with sound knowledge of functioning of Regional Controllers, to assist the sub-committee. It was stated that the existing training modules on the Regional Controller portion had been sent to both the officers. It was opined that the NADFM should only cover the areas of Accounts, Audit and Finance peculiar to Defence so that there is no overlap with the training module at NIFM, Faridabad. A need was there perhaps, to attach the officers with Regional CDA's offices for a carefully determined period straight away after completion of training at NIFM. During their attachment the probationers could be given practical exposure under necessary supervision of senior officers. Alternatively, as in the past, they could be directly put under the charge of JCDA/Addl.CDA, who would hone the skill of the officers and play a mentoring role. The following additional suggestions were also made in this context:

- Officer oriented training , as in the Army, was desirable.
- Syndicate based training with fixed lesson plans should be aimed at.

4.	While agreeing with the suggested outline, chairperson requested the Regional Controller Sub-Committee to also cover issues such as Army attachment so as to make it more focused and purposeful so that tangible benefits accrue. Chairperson agreed to the request of the Regional Controller Sub-Committee to finalize their report by 10th September, 2007 instead of by 31st August due to the preoccupation of one of the sub committee members with an in-service training Programme in LBSNAA, Mussoorie.

5.	Opening the discussions on the Factories training modules, Dr. S.K. Sharma stated that since the training content in NIFM, Faridabad was dictated by the Board of Governors of the Institute, the Committee would have a very limited role in commenting upon the training in NIFM. Dr. S.K. Sharma and Smt. Sanhita Kar, both members of the Sub Committee on Factories made the following broad points:-

a.	The Sub Committee had written to Member Finance Ordnance Factory Board seeking a feed back for what they expected of IDAS Officers vis-à-vis the Ordnance Factories organisation.

b.	They would consult the IOFS training Institute, National Institute of Defence Production, Nagpur on the feasibility of having a short joint training module of the

IOFS and IDAS Probationers so that superior understanding develops between the officers on the job responsibilities.

c. Since a good part of the expenditure payable to manufacturers, service providers, fabricators, defence suppliers etc. is on account of taxes, brief attachments and /or expert faculty from the Training Institutes of the services covering direct and indirect taxes could be considered.

6.   Chairperson agreed with the broad approach proposed. It was stated that the Sub-committee should also highlight whether the existing training and coverage of the Factories portion was enough or whether it needed to be increased or decreased.   It was also stressed that the broad issues such as relationship of the DAD with the Ordnance Factory Board etc. should also be amply covered. Chairperson agreed to the request of Sub Committee on Ordnance Factories to submit their report by 14th September, 2007 in view of the considerable coordination required with different agencies.

7.   Shri Manish Tripathi, representing the Sub-committee on Information Technology stated that presently the IT module had the following five components:

- PC Awareness
- Entry Level Course
- Advanced Java
- Networking
- Operating System

There was some overlap in the syllabus in that the PC Awareness Course was being taught both in NIFM, Faridabad as well as in NADFM, Pune. This needed to be rationalized and would be taken into account by the sub committee. Data Security was an important aspect which would be incorporated in the Training Module. Chairperson wanted the IT Group to take the post MEIT scenario into consideration as by the time the newer batches of IDAS probationers joined the Department upon completion of their training, MEIT is expected to have been implemented. The Sub-Committee on IT stated that they would be in the position to submit their report by 31st August 2007.

8.   Director NADFM, Pune felt that the Academy must have a coherent and guiding role for the probationers. Mentoring of the probationers should be a part of the mandate of the Academy. There was a necessity for the probationers to bond with the Academy, where the Academy must play an active role in the socialization of the probationers into the Civil Service. The Academy needed to be closely involved in cultivating the social and cultural habits of the probationers. He stated that the current system of assessing probationers merely on the basis of examination needed to be reviewed. He informed the meeting that the NAAA Shimla, for instance, had based their assessment of probationers 50% on the basis of examinations and 50% on internal assessment carried out by the Academy. It would be in the interest of the Department that such practices are considered for assessment of probationers.

9.   Summing up, Chairperson stated that the Sub Committees on IFA, IT and Principles of Financial Management would submit their reports and presentations beginning at 1030 hrs. on 5th September, 2007. The other two sub committees, i.e., those on Ordnance Factories and Regional Controllers would submit their reports and make presentations at 1030 hrs. on 14th September, 2007. It was also decided that the Sub-Committees should fit in their proposed training modules appropriately in the time available with the Department post–NIFM Training. Important Areas such as DRDO, Pensions etc. not covered by any of the sub committees would be taken into consideration by the main Committee while drafting their report. Main Committee shall also propose one month training module for the IDAS probationers, the time period available to them before joining NIFM, Faridabad. The Committee shall also plan visit to some of the prominent National academies to acquaint itself giving due consideration to them while finalizing its report.

        The meeting ended with the vote of thanks to the Chair.

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(Vishvajit Sahay)
Sr. Dy.CGDA(AN) &
Member Secretary
Date: 16th August 2007

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Annexure to Enclosure -2

List of Participants :

1.   Smt.Bulbul Ghosh, PCDA HRD- In Chair
2.   Dr.S.K.Sharma.PCDA(R&D), New Delhi
3.   Smt.Sanhita Kar, CDA Jabalpur
4.   Shri Alok Chaturvedi, CDA (Training) Pune
5.   Shri Sanjeev Kumar, Jt.CGDA(Admin)
6.   Smt. Rasika Chaube, IFA President Secretariat
7.   Shri Vishvajit Sahay, Sr.Dy.CGDA(AN) and Member Secretary
8.   Shri Manish Tripathi, Dy.CGDA(EDPS)

Subject: Review of Training of IDAS Probationers.

      The Third meeting of the members of the main committee and three sub-committees was held under the Chairpersonship of Smt. Bulbul Ghosh, Addl.CGDA-I in the Conference Room of the HQrs. office on 5th September,2007. The list of participants is annexed (Annexure 'A').

2.   The meeting was more in the form of presentations made by the three sub-committees each on the IFA System, Principles of Financial Management and Information Technology. Each of the three Sub Committees made the presentations which was followed by discussions among the members on the further course of action.

3.   Presentation by the Sub-Committee on the IFA System

A copy of the presentation made by the Sub Committee is annexed (Annexure 'B'). Following observations were made by the members on the presentation of the IFA Sub Committee:

a)   While appreciating the proposed module, members felt that the duration of seven weeks suggested by the sub committee for the IFA module was on the higher side and the module needed to be compressed further.

b)   A need was felt to explore the possibilities of merger of modules such as on costing, inventory management etc. where, for instance, there may be a duplication with the Factories module. In such cases it would be desirable to merge and rationalize the modules.

c)   It was re-emphasized that duplication in the modules at NIFM, Faridabad and NADFM, Pune should be avoided.

d)   The sub-committee on the IFA System was requested to revert to the Main Committee with a shorter module inter alia exploring the possibility of merging of modules common to other areas of training being handled by other sub Committees.

e)   The sub Committee was also requested to furnish a list of elected readings on the topic.

It was also decided that:

i)   A further compressed one week module may be proposed for in-service training of middle to senior level officers of the IDAS broadly covering the topics proposed in the present module.

ii)   The training material prepared for each of the modules may be retained and updated on the web site of NADFM so that officers could access the material whenever required in the course of their duties even later in their career. It was felt that NADFM or Training Division, Brar Square should be developed as Resource Center accessible to all sections of the Department.

Chairperson directed the sub committee to submit their revised recommendations within a fortnight.

4. Presentation by the Sub-Committee on Principles of Financial Management

The Sub-Committee on Principles of Financial Management stated that extensive consultations had been held by them with Director, faculty and probationers at NIFM, Faridabad and several measures had been suggested to them, many of which had been found acceptable by the Director, NIFM. It was stated that NIFM themselves were in the process of revamping the course curriculum of the Professional Training Course (PTC). A copy of the presentation made by the Sub-committee is annexed (Annexure 'C'). The following observations were made by the members on the presentation by the Sub-Committee on Principles of Financial Management:

a)   Some of the points made by the Sub Committee in consultation with MDI, Gurgaon such as lectures to be supplemented by assignments, probationers to make presentations and monthly summary of each probationer on the performance and level of participation in activities be furnished to the Cadre Controlling Authority, were appreciated. Chairperson was of the view that these features could be incorporated in the teaching methodology at NADFM, Pune.

b)   A committee was understood to have been set up by NIFM under the CGDA to revamp the course curriculum at NIFM. The inputs of the committee set up under the chairpersonship of Addl.CGDA-I to review the training of IDAS Probationers could be provided to the committee set up by the NIFM. NIFM may be requested to extend the time limit for submission of the report of its committee by a fortnight so that inputs from the present committee headed by Addl.CGDA-I are available to the NIFM committee.

c)   Concern was expressed over the preoccupation of the probationers in NIFM with writing the Civil Service Examination which was felt to be adversely affecting the Training schedule drawn up for the probationers.

d) Sub committee was directed to obtain a detailed session wise faculty details from NIFM, Faridabad during the PTC last held. It was also felt that outsourcing of certain modules by NIFM could be considered to MDI Gurgaon, IIM's etc. This would also take care of the shortages in teaching faculty at NIFM, Faridabad.

e)   It was desired that the sub-committee should make broad suggestions on social etiquette /grooming for the probationers so that they develop desirable form and interpersonal skills.

f)   It was considered expedient to provide some flexibility to a duly constituted Academic Committee so that minor changes in training methodology can be afforded to cater to the diverse backgrounds of the probationers.

5   Presentation by the Sub-committee on Information Technology.

A copy of the presentation made by the Sub-committee on Information Technology is placed at Annexure 'D'. In their brief presentation, the sub-committee requested for addition of

one extra week in the total time available for the IT module. The extra week would cater for topics on Linux, Networking and Security. Members made the following broad points in relation to the EDP Module :-

a) Members felt that the earlier practice of devoting three weeks time for preparation and submission of EDP projects by the probationers needed to be restarted. This could form a part of the module in Training Division, Brar Square or NADFM, Pune, depending upon convenience. Probationers should submit projects related to EDP which should be evaluated.

b)   The Sub-committee was requested to interact closely with NIFM, Faridabad for first hand assessment of the EDP module being conducted there as a part of the PTC. If necessary, NIFM may be requested to incorporate DAD-specific training modules for IDAS probationers in the PTC. Recommendations   could accordingly be made within a fortnight for additions/deletions in the EDP module at NIFM.

6.   Chairperson was apprised that the next round of presentations were to be made on 14th September, 2007 by the respective Sub-Committees on the Regional Controller module and the Ordnance Factory Module. Chairperson expressed the desire to also schedule an early meeting of the full main committee to carry out an assessment of the reports of the three sub-committees.

The meeting ended to the vote of thanks to the Chair.

Vishvajit Sahay)
Sr.Dy.CGDA(Admin)
Member Secretary

Date: 10.09.2007

List of Participants.

1. Smt.Bulbul Ghosh,Addl.CGDA-I
2. Shri T.C.Joshi, Pr.IFA
3. Km.Ganga Purkuti,Jt.CGDA(Trg-I)
4. Shri T.S.Kripanidhi.Jt.CGDA(Trg-II)
5. Shri Rajnish Kumar,IFA Air Hqrs)
6. Shri Sanjeev Kumar, Jt.CGDA(AN)
7. Ms.Anuradha Prasad, Jt.CGDA(IFA)
8. Shri Vishvajit Sahay,Sr.Dy.CGDA(AN)
9. Shri Y.Raja Reddy,Addl CDA
10.Shri Puneet Aggarwal, Dy.CGDA(Accounts)
11.Shri Manish Tripathi,Dy.CGDA(EDPS)

Subject: Review of Training of IDAS Probationers.

The 4th meeting of the members of the Main Committee and two sub-committees was held under the chairpersonship of Smt. Bulbul Ghosh, Addl.CGDA-I in the Conference room of the HQrs Office on 14th September, 2007.The list of participants in annexed. (Annexure 'A').

2. As with the other sub-committees, both the sub-committees made their presentations which was followed by discussions among the members to determine further course of action.

3. Presentation by sub-committee on the Regional Controller Module

A copy of the presentation made by the sub-committee is placed at Annexure 'B'. Following suggestions were made by the members of the 'Regional Controller sub-committee:

(a)   Reduction in visits to different stations such as Nashik, Shimla and Nagpur etc. by the probationers during their stay at NADFM, Pune.

(b)   Some of the optional papers at NIFM, Faridabad, which are particularly useful for the IDAS officers must be made compulsory for IDAS probationers. NIFM, which is in the process of revising their curriculum, may be provided suitable inputs accordingly.

(c)   Intertwining theoretical inputs with practical inputs. Intensive theoretical inputs on one section may be followed by attachment to that particular section of Regional controller's Office.

(d)   Differences in procurement methodology as also differing scales of procurement between the Army, Navy and Air force needed to be highlighted to the probationers in the curriculum .

(e)   Suggested modules on AN, Pay, TA, E Store Contract, Accounts, D, FA and M sections were also provided. A broad framework of training including tours during the 42 weeks stay at NADFM was also suggested. Lesson plans in certain areas were also proposed. Chairperson felt that in the context of reduced travel of the probationers, as also the whittling down of post-probation training, it would be useful to make available appropriate background training material to probationers which they could access and be examined on without teaching mandays being consumed through classroom sessions.

4. Presentation by the sub-committee on Ordnance Factories

At the outset, members of the Ordnance Factories' sub-committee stated that they had held intensive interaction with Chairman Ordnance Factory Board, Member (Finance), PCA (Fys) and other officers to ascertain their expectations from IDAS officers. Gainful interaction had also been held with the National Academy of Defence Production (NADP)and National Academy of Direct Taxes (NADT), Nagpur. A copy of the presentation made by the Ordnance Factory sub-committee is placed as Annexure 'C'. The

members of the sub committee stated that there was a feeling in the Ordnance Factory Board that there was a case for superior professional service in the area of financial advice and internal audit functions by the Defence Accounts Department. Following suggestions were given:

(a)   Theoretical inputs only would not suffice and that practical inputs would be essential.

(b)   The relevance of Financial Regulations – I & II should not be lost in the emphasis on DPR and DPM.

(c)   A training capsule for the ordnance factories portion at NADP, Ambajhari was strongly recommended by the sub-committee. It was felt that the Academy had adequate regular faculty and had the added advantage of Ordnance Factory Ambajhari being located in the immediate vicinity so that shop floor visits etc. could be easily organized. This would also help in the IDAS probationers interacting with their IOFS counterparts. The academy was willing to run a course exclusively for IDAS probationers

(d)   The training imparted at RTC Kolkata on the factory module was discussed and was felt that there was scope for roping in quality faculty, both guest and in-house at the RTC. No particular advantage was observed in holding the factory module at Kolkata as even the ordnance factories were located some distance away from the place of training of the probationers. It was felt that Pune or Ambajhari may be better equipped to handle the factory module both from the point of view of location of factories as also the availability of faculty.

(e)   The sub-committee felt that taxation matters were extremely important and need to be fully comprehended by IDAS probationers. A short capsule at NADT, Nagpur was accordingly recommended. The committee was informed that the Finance Ministry had also expressed the need to emphasize on the taxation aspect in huge payments released by accounting authorities. Accordingly, the academy had developed a training module for the railways and would be willing to do the same for the Defence Accounts Department.

(f)   The sub-committee members stated that the Ordnance Factory Board were shortly planning to switch to e-procurement and suitable training is being organized for this. It was felt that IDAS officers may also be included in the training programmes.

(g)   With increasing Transfer of Technology (ToT) arrangements on the Ordnance Factories side, the sub-committee felt that a Technology Management Module could be helpful for the probationers.

5. Summing up, Chairperson commended the efforts and minute details gone into by all sub-committees. It was emphasized that a single unifying capsule should be made for common areas such TPCs etc. and variations, if any, should be clearly explained. DAD related case studies in areas of finance and audit, which may also be of interest to sister accounts services, may be given to NIFM, Faridabad for being imparted to probationers. Since it is not feasible to reduce the training period of 44 weeks at NIFM, Faridabad, the only option seems to strengthen the training there as per our requirements by providing appropriate inputs, i.e., training material/ case studies and faculty from amongst IDAS officers. It was felt desirable to earmark IDAS officers who could be deputed to NIFM,

Faridabad to give lectures in background of the case studies. Chairperson directed to keep the reports on the CGDA website and invite suggestions thereon from officers of the Department.

The meeting ended with a vote of thanks to the chair.

(Vishvajit Sahay)
Sr.Dy.CGDA (AN) &
**Member Secretary**
Date : 19.09.2007

List of Participants

1. Smt. Bulbul Ghosh, Addl. CGDA – I

2. Dr. S.K. Sharma, PCDA (R&D) – in chair.

3. Ms. Ganga Purkuti, Jt.CGDA (Trg-I)

4. Shri S S Sandhu, CDA (O),

5. Shri T S Kripanidhi, Jt.CGDA (Trg-II)

6. Shri Sanhita Kar, CDA Jabalpur

7. Shri Sanjeev Kumar, Jt.CGDA (AN)

8. Shri Vishvajit Sahay, Sr, Dy. CGDA (AN) & Member Secretary

CSE Year	Allotment Year	Strength	Age group			
			21-25	26-27	28-30	Above 30
1994	1995	12	5	2	4	1
1995	1996	20	7	6	4	3
1996	1997	20	7	6	5	2
1997	1998	20	6	7	6	1
1998	1999	12	2	6	2	2
1999	2000	10	7	0	2	1
2000	2001	12	4	5	1	2
2001	2002	10	3	1	4	2
2002	2003	10	0	4	5	1
2003	2004	9	1	2	2	4
2004	2005	10	4	2	1	3
2004	2006	14	1	4	7	2
2005	2006	10	2	1	4	3
	Total	169	49	46	47	27

Age profile

Age Profile
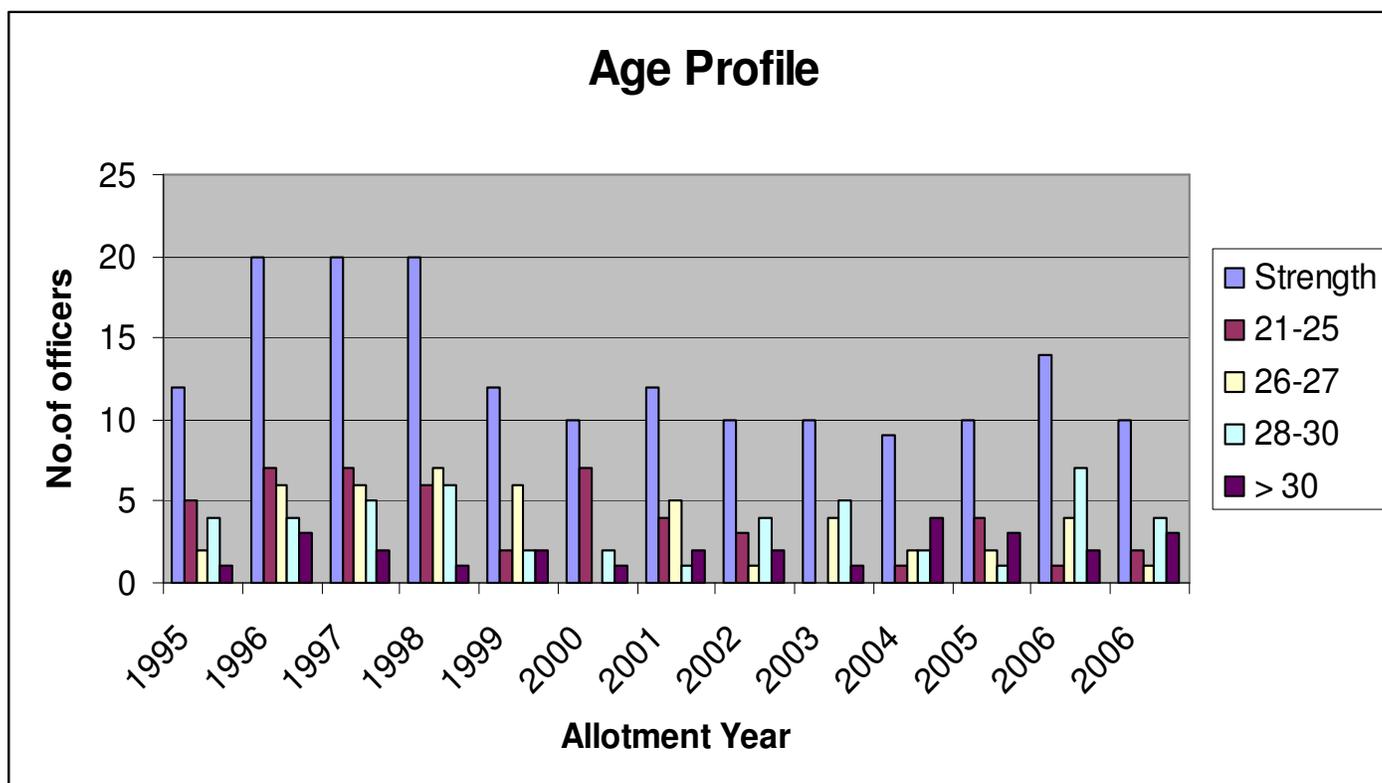
Education Profile

CSE Year	Allot-ment Year	Stre-ngth	Discipline						
			Arts	Comm-erce	Engg	Medi-cine	Manage-ment	Law	Science
1994	1995	12	4	0	1	1	2	1	3
1995	1996	20	11	0	2	1	0	1	5
1996	1997	20	8	0	6	2	1	0	3
1997	1998	20	9	1	4	0	1	1	4
1998	1999	12	4	0	4	0	1	0	3
1999	2000	10	1	2	5	0	1	0	1
2000	2001	12	4	0	2	2	1	0	3
2001	2002	10	5	0	1	0	0	0	4
2002	2003	10	6	0	0	1	0	0	3
2003	2004	9	2	0	2	1	1	0	3
2004	2005	10	5	0	1	1	0	1	2
2004	2006	14	4	1	3	3	0	0	3
2005	2006	10	4	1	2	0	1	1	1
	Total	169	67	5	33	12	9	5	38
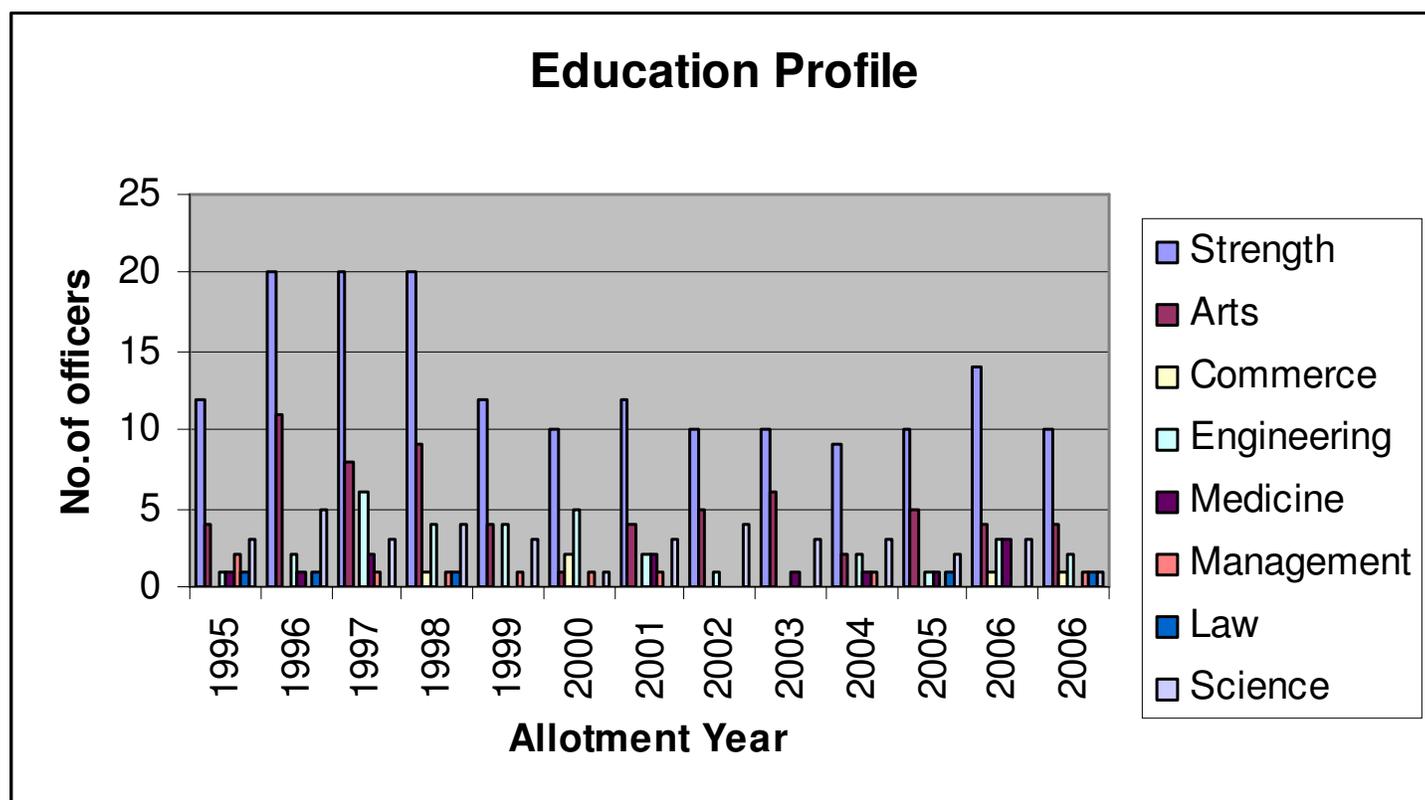
Education Profile

Education Level Profile

CSE Year	Allotment Year	Strength	Level of Education		
			Doctorate	Graduates	Post Graduates
1994	1995	12	0	5	7
1995	1996	20	0	6	14
1996	1997	20	1	10	9
1997	1998	20	1	10	9
1998	1999	12	0	4	8
1999	2000	10	0	4	6
2000	2001	12	1	7	4
2001	2002	10	1	6	3
2002	2003	10	2	4	4
2003	2004	9	0	6	3
2004	2005	10	0	7	3
2004	2006	14	0	8	6
2005	2006	10	0	6	4
	Total	169	6	83	80

Education Level Profile
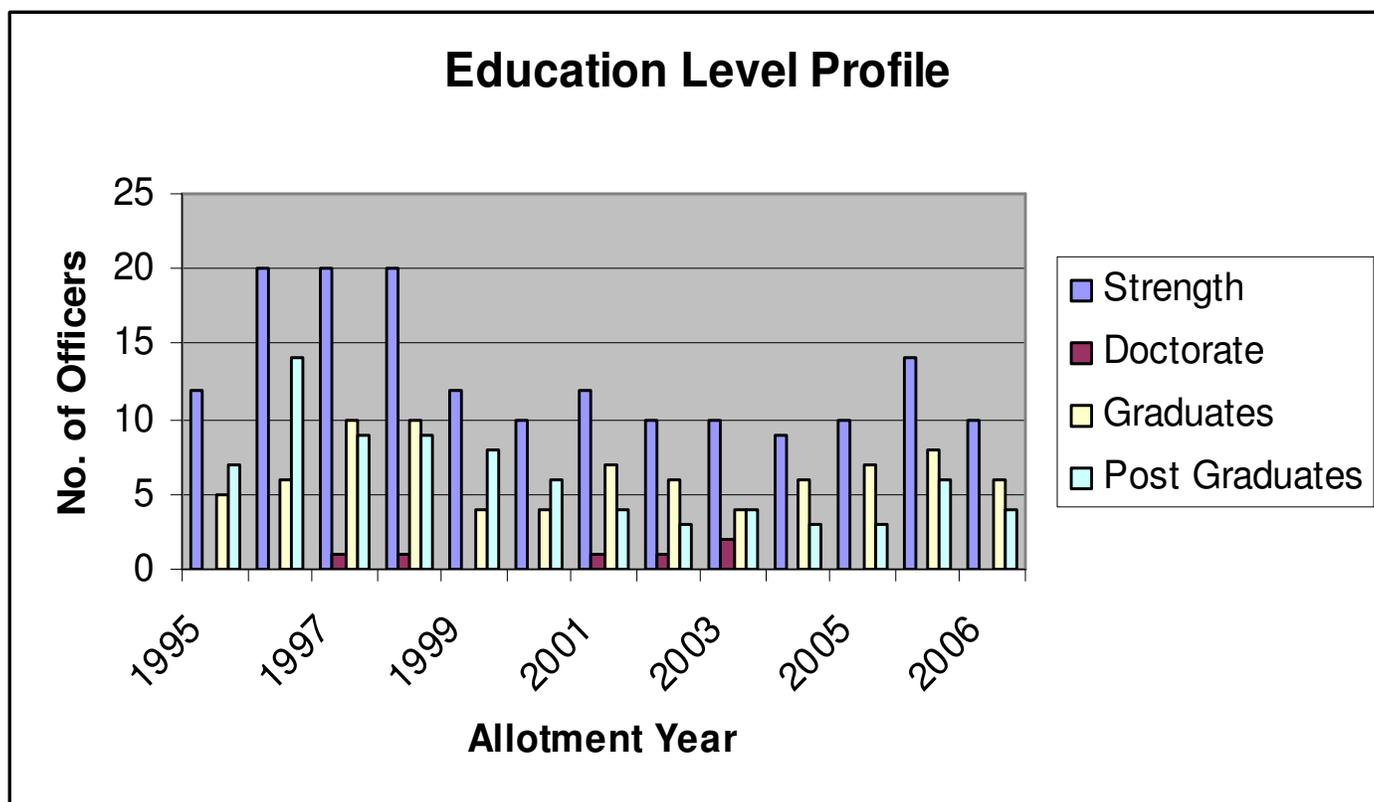
Attrition Rate

CSE Year	Allotment Year	Allotted	Joined	Not joined	Left	Balance available	%age of officers joining against allotment	%age of officers leaving service against joining
1994	1995	12	10	2	2	8	83	20
1995	1996	20	11	9	0	11	55	0
1996	1997	20	15	5	2	13	75	13
1997	1998	20	17	3	6	11	85	35
1998	1999	12	11	1	1	10	92	9
1999	2000	10	9	1	3	6	90	33
2000	2001	12	10	2	4	6	83	40
2001	2002	10	10	0	4	6	100	40
2002	2003	10	10	0	2	8	100	20
2003	2004	9	6	3	1	5	67	17
2004	2005	10	7	3	2	5	70	29
2004	2006	14	10	4	1	9	71	10
2005	2006	10	10	0	2	8	100	20
	Total	169	136	33	30	106		

Attrition Rate

No.of Officers / Allotment Year

Legend: Allotted, Joined, Not joined, Left, Balance available
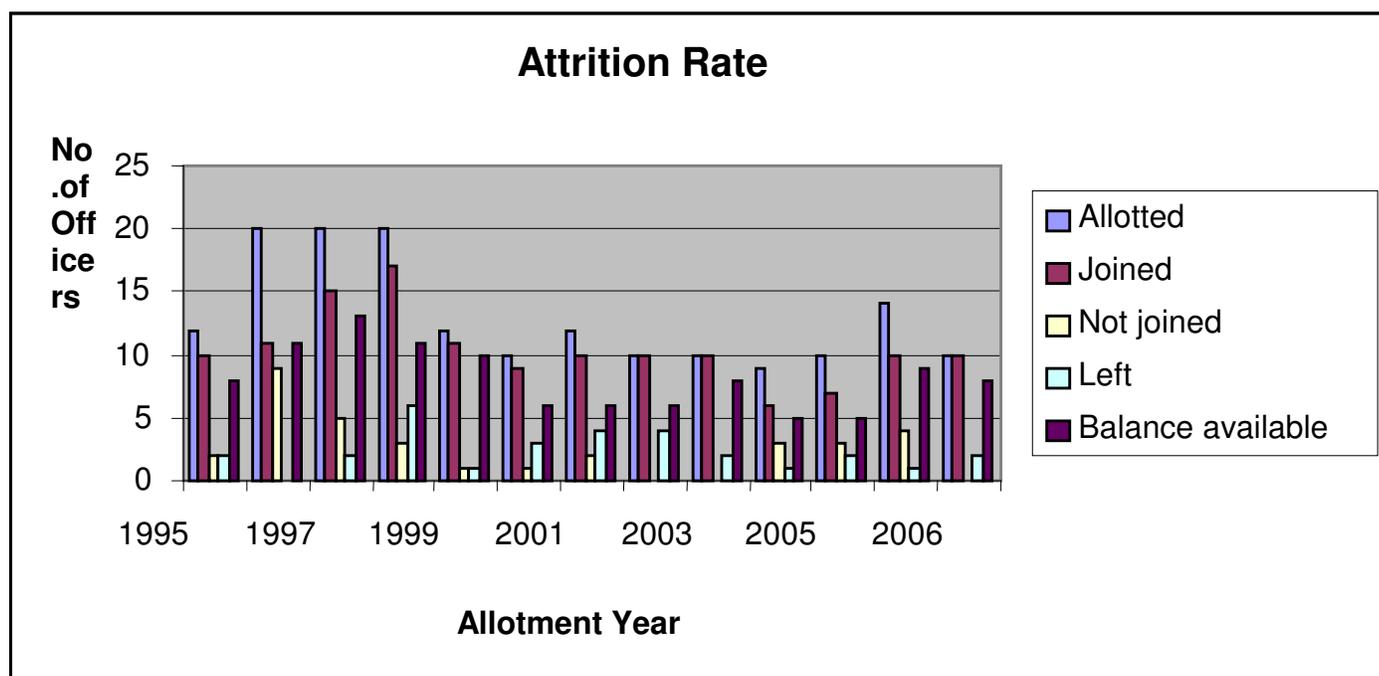
Rank Profile

			Rank groups						
		Strength	1-100	101-200	201-300	301-400	401-500	501-600	> 600
1994	1995	12	0	0	2	4	0	3	3
1995	1996	20	0	0	10	0	6	2	2
1996	1997	20	0	4	6	0	2	3	5
1997	1998	20	0	0	3	8	4	4	1
1998	1999	12	0	0	6	2	4	0	0
1999	2000	10	0	1	4	5	0	0	0
2000	2001	12	0	3	4	3	2	0	0
2001	2002	10	0	5	0	5	0	0	0
2002	2003	10	0	7	3	0	0	0	0
2003	2004	9	0	0	0	2	7	0	0
2004	2005	10	0	2	2	4	2	0	0
2004	2006	14	0	0	0	1	13	0	0
2005	2006	10	0	0	5	3	2	0	0
	Total	169	0	22	45	37	42	12	11
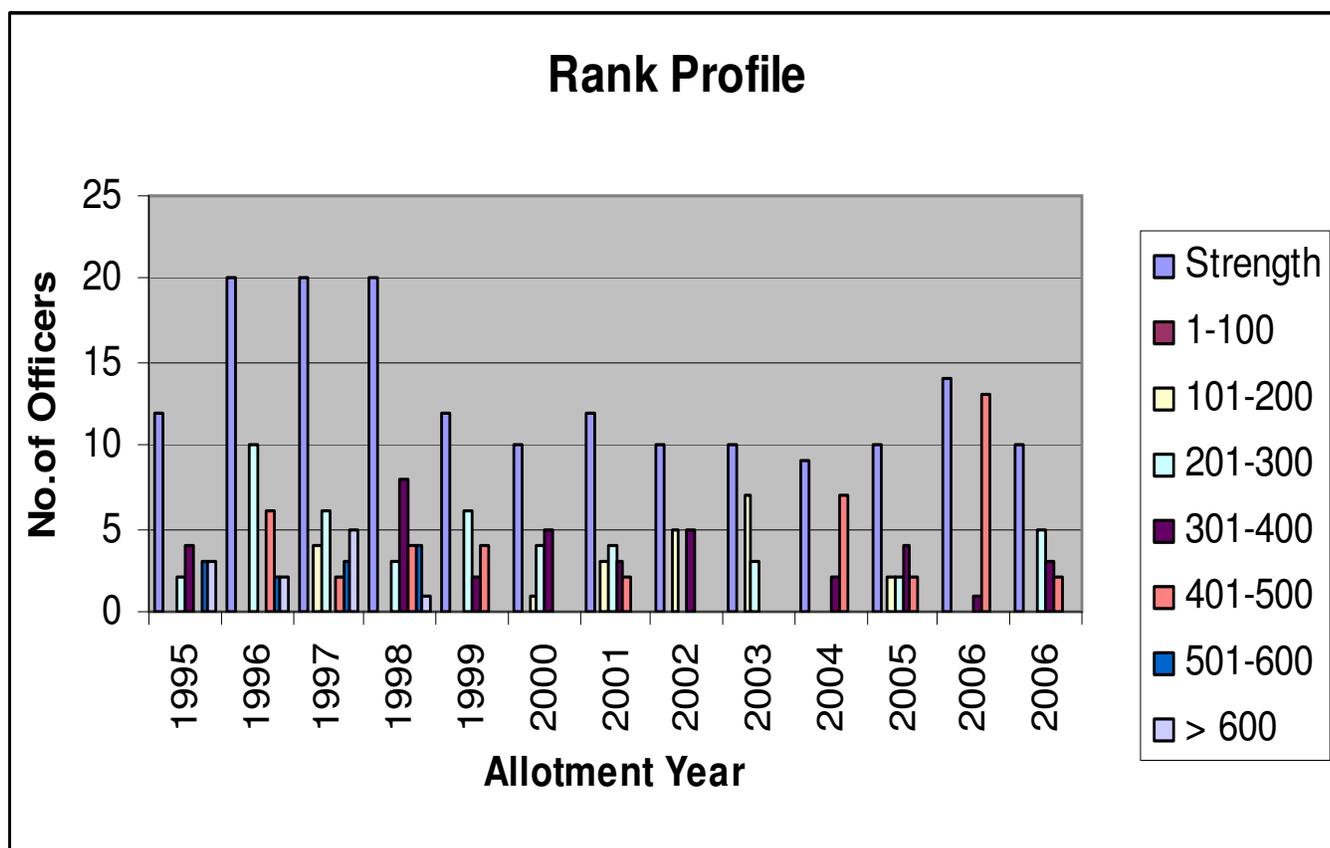
Three

Training needs and the Current Departmental Training of IDAS Probationers at NADFM, Pune and PTC at NIFM, Faridabad : A Synthesis of the Inputs Received and Recommendations

1. Framework to Assess Training Needs and Training Gaps

1.1 The Center for Good Governance (CGG) in its recent report 'Evaluation of induction training of Civil Services in India', (2005) has suggested a SCALE framework to guide the induction training. The SCALE framework concentrates on five "Key competencies". These are:

- **S** Subject/Sectoral Expertise
- **C** Citizen Focus and Service Delivery
- **A** Administrative & Managerial Skills
- **L** Leadership & Teamwork
- **E** Ethical Values

These five key competencies determine, to a large extent, the performance of civil servants and organizations they work in. In its study, the CGG applied the SCALE framework in the following manner:

- Firstly, the framework was used to identify the key competencies required among officer trainees at different phases of the induction training.
- The framework was then employed to identify the key gaps in the existing training programmes.
- Finally, the framework was used to draw lessons to address the existing gaps and create a systematic training programme for building key competencies.

1.2 The Committee appreciates the broad framework outlined by CGG and has followed a similar approach in analyzing the training gaps for IDAS probationers during the departmental training at NADFM, Pune.

2.   The Committee was of the view that the Induction training should aim to provide: (i) The knowledge base and generic skills required for a career based service, and (ii) knowledge base and specific skills required for the positions likely to be held during the first 5-7 years of (Post-training) service.

2.1 <u>Knowledge base and generic skills required for career based service</u>

At all stages of service, an IDAS Officer needs to have the understanding of the following:

(i) **A deep understanding of the role of the IDAS**: how and where it fits into the system of the government; the machinery, processes, procedure and functioning of the government in general and the Armed Forces, allied organizations and Ordnance Factory Board in particular; innovative practices including application of new technologies such as e-governance;

(ii) **Indian economy**: the forces which are transforming different aspects of India, the global environment in which India is embedded. In view of the increasing pace of the globalisation and global inter-dependence, more attention needs to be paid to understand the interplay of financial policies in India and the global environment.

(iii) **Public management**

(iv) **Constitutional and legal framework** : IDAS Officers need to be legally savvy since legal knowledge is required while concluding or vetting the procurement contracts or while dealing with Administrative issues.

(v) **Economics** : The economist's way of looking at the world can illuminate almost all aspects of financial management. Concepts such as Cost Effectiveness, relating outcome to inputs, relationship between incentive structures and behaviour, externalities, and unintended consequences of the governmental decisions and acts are extremely useful .

(vi) E-**Governance**

In view of the increasing importance of e-governance and its utility is enriching effectiveness and citizen responsiveness of governance, the module on e-governance need to be appropriately built in the syllabus.

e-Governance is not an off-the-shelf commodity. Successful implementation of e-Governance initiatives calls for not only a deep conviction, but also a thorough knowledge of the principles and practices in these areas. Against this background, it is necessary to design a course of e-Governance that will meet the requirements. While currently inputs are being given to the probationers on the basics of computers and hands-on practice, we realize that this is a necessary but not sufficient condition. If we examine the difference between computerization and e-Government, we realize that the latter has to do with a host of areas like process reforms management, resource management, technology management, change management, program management and knowledge management. Unless authentic inputs are provided to the probationers on all these areas, the purpose would not be served. In view of the importance of e-Governance in the governance structure of the country, the size and the complexity of the subject and the fact of e-Governance impact on all other inputs provided to the probationers, it is desirable that an exclusive and focused module on e-Governance is included in the syllabus.

The objectives of the e-Governance component of induction training are set out as follows:-

- To provide the right understanding and awareness of the importance of e-Governance.
- To create the necessary desire in the probationers, to implement e-Governance when they assume field responsibilities.
- To impart the in-depth knowledge on the various technological and managerial aspects of e-Governance.

(vii) **Besides, there are three types of values and attitude**: that should be instilled during the induction training and later reinforced in mid career training. These are the following:-

- Personal values and attitudes such as (i) Integrity (Financial and Intellectual), (ii) work ethic, (iii) inner strength and self confidence to face the tough challenges and crises in life and career,

- Professional values and attitudes such as (i) Professional integrity, (ii) commitment to constitutional values and the obligation it casts on the State, (ii) Principles of good governance and public life such as accountability, outcome orientation, transparency, responsiveness, rule of law, honesty, openness and objectivity.
- Leadership and team work qualities

2.2 The subjects taught during the 15-week foundation course at Lal Bahadur Shastri National Academy of Administration and 44 weeks training at NIFM Faridabad seek to impart the basic concept, and analytical methods and tools of the subject competencies described above.

3. **Subject/Sectoral expertise** :

3.1 <u>Knowledge base and specific skills required for the positions likely to be held during the first 5-7 (post-training) years of service.</u>

Departmental Training at NADFM, Pune aims at developing specific skills required to handle the initial positions by the IDAS probationers. Over a period of time, there is a perceptible change in the working environment for IDAS officers as follows:

i) The working environment in which IDAS officers have to work is, in comparison with the past, more demanding and complex;

ii) There are all pervasive demands on the DAD for improved and professional services;

iii) A paradigm shift has occurred in the functioning of the department in the sense that there are a lot of developments in the realm of internal audit and financial advice; and

iv) The reinforcing forces of globalization and IT revolution are having a tremendous impact on the functioning of the department.

3.2 The Committee was able to assess the training needs as well as the changes needed in the departmental training by a synthesis of findings of the multifarious inputs it received from the stakeholder consultation, the five sub-committees as mentioned in Para 2 of Chapter Two and drawing lessons from some of the premier Central Training Institutes (CTIs) in the country. In fact, the members of various sub-committees have rendered their inputs after having wide

ranging consultations with the stake holders, for instance the sub-committee on Ordnance Factories met the Chairman and DGOF, OFB, Member (Fin), Member (Pers.) Kolkata, to understand the users' perspective and their expectations from the IDAS Officers. Inputs were also taken from PCA (Fys.) and Director, RTC, Kolkata. The sub-committee on Financial Management had extensive consultation with the Director, NIFM, Faridabad.

3.3 During its consultations, the committee has received valuable suggestions to appropriately restructure the entire gamut of training inputs during departmental training of the IDAS probationers as follows:

i) The range of field situations that the IDAS officers have to manage in the first 5-7 years of their post training service in different organizations across the DAD is indeed very wide. Any attempt to provide adequate inputs in respect of all of these is not only impractical but also leads to the proverbial spreading of the butter too thin. Under the circumstances, it would be better for the NADFM, Pune to focus on a few key and robust modules through theoretical and practical exposures. Inputs relating to the remaining jobs, could be left for the probationers to pick up on their own as they go along in their careers. NADFM, Pune may suitably assist the probationers for this purpose.

ii) Juxtaposing of theoretical and practical inputs, (comprising experiential exposure) sequentially on each identified module would help reinforce the import of training much better.

iii) There is a perception among the probationers that the theoretical training does not equip them adequately to face the challenges of real life situations in the field.

iv) The lengthy theoretical training during various components (NIFM and NADFM) of induction training gives rise to training fatigue;

v)   IT-enabled distance learning packages, supported by a mentoring system, could be developed to meet the more specific requirements and aspirations of the IDAS probationers.

3.4 <u>Re-structuring Parameters:</u>

The specific mandate of the committee is to propose restructuring and revamping the departmental training of the IDAS probationers at NADFM, Pune. Given the fact that all the components of Induction Training of IDAS Probationers are inextricably linked, while dealing with the specific component of the 'Departmental Training', the committee considered it essential to comprehensively review and analyze the other components of Induction Training as well. In the light of the suggestions narrated in the preceding para, certain broad parameters for restructuring the Induction Training/departmental training of IDAS probationers, emerge as follows:

(i)   It is extremely important to establish an organic link between various components of induction training (FC, Induction Programme, PTC & Departmental Training). While the conceptual and macro level issues could be appropriately addressed during the first three stages, the training at fourth stage i.e. Departmental Training at NADFM, Pune may address micro level requirement for initial 5-7 years of service. It was also considered essential:

- Avoidance of duplication of contents in various components;
- To weed out redundancies and outdated topics;
- That connection between various components should be made very clear by Director, NADFM to the probationers during the first week of post- Foundation Course (FC) period;

(ii)   It would be essential to comprehensively address selected functional areas of concern during the first five to seven years of service during departmental training. A few key modules should be identified for robust coverage, during all stages of departmental training duly coordinated by NADFM, Pune

(iii)   The theoretical and practical inputs should be juxtaposed, as far as possible, for better reinforcement of training,

(iv)   Since essential infrastructure to provide quality on-the-job training in respect of important modules is not uniform or adequate across various Regional Controllers' offices, it may be necessary to provide on the job training for the Regional Controllers module at PCDA (SC) Pune. Similarly on the job training in respect of Ordnance Factory Module could be imparted at Kirkee Group of Factories, Kirkee. This could be coordinated by NADFM, Pune.

(v)   A continuum of integrated modules and reading material should be developed and delivered by NADFM, Pune to cover most of the training time presently available including departmental training at Training Division, Brar Square and study tours.

(vi)   In view of the admittedly inadequate inputs during training to cover all the assignments and situations that an IDAS Officer is required to handle in the first 5-7 years of her/his post training service, an on line advisory system coupled by IT enabled distance learning package, to assist young officers facing situational difficulties, needs to be institutionalized. This would necessitate an arrangement through which a panel of counsellors/advisors/mentors would be maintained. A specific suggestion in this regard has also been given later in the report.

3.4.1 The broad approach, the committee thus adopted, was as follows:

- To establish Organic link between all the Components of Probationer's induction training;
- To create necessary infrastructure and structures to make the departmental training more meaningful;
- To attract competent faculty to deliver the course;
- Pre-training planning, development of Course Material (including pre-training course material) etc; and
- To revisit the training methodologies and adopt the latest practices.

3.5 Induction Training

As already brought out in Chapter Two earlier, the existing scheme of induction-training of the IDAS Probationers has the following broad-components:

Sr. No.	Training Scheme	Existing pattern
1.	Foundation Course at LBSNAA, Mussoorie	15 weeks
2.	Induction programme, CGDA Trg division, Brar Square, Delhi Cantt.	15-20 days
3.	PTC at National Institute of Financial Management (NIFM), Faridabad	44 weeks
4.	Departmental training, NADFM, Pune including Bharat Darshan and Departmental Exam.	42 weeks

3.5.1   Foundation Course

At present the Foundation Course is organized for direct recruit probationers of All-India Services and Central Services at the Lal Bahadur Shastri National Academy of Administration (LBSNAA) at Mussoorie. As already indicated in Chapter Two of this report, it is an important course to initiate the Probationers in the Civil Services. This Course facilitates transition of the officers from the academic world to bureaucracy and encourages interaction amongst the probationers belonging to the various civil services. It also seeks to initiate a process of attitudinal change and establish the symbiotic relationship between the higher civil services. The IDAS probationers are generally appreciative of FC.

3.5.1.1 **Recommendations (R1):**   The committee, without going into the details of FC, recommends that all IDAS probationers should attend this course, preferably before joining induction programme at CGDA, Training Division, Brar Square, Delhi Cantt. The committee also recommends that a mechanism of interaction should be institutionalized between the IDAS Probationers attending the FC and Director, NADFM, Pune. The suggestion of Director, NADFM to pay a visit to LBSNAA, Mussoorie at the beginning of FC and brief the Probationers about the DAD is indeed very useful. Possibilities of exchange of faculty between LBSNAA and NADFM may also be explored.

3.5.2   Induction Programme

The Induction Programme of IDAS probationers commences around 2nd week of December every year at CGDA Training Division, Brar Square immediately after completion of the Foundation Course at LBSNAA. During this short programme, the probationers get an opportunity to get acquainted with the organization, role and structure of the MoD, MoD (Finance), Army, Navy, Air Force, Border Roads, besides exposure to some of the functional areas of the department e.g. Pension, Funds, IFA System, Budget & Accounting, PAO (ORs) etc. The probationers also get an opportunity to call on various dignitaries at New Delhi. Induction programme is planned and conducted by the CGDA, Training Division. Director, NADFM, is not associated during induction programme in any way. The schedule of Induction Programme during the year 2006 is kept at Annexure 3.I.

3.5.2.1 **Recommendations (R2)**: The committee observes that there are lot of possibilities to restructure the Induction Programme which, in fact, is the formal initiation of the probationers in the department. One of the issues which was deliberated by the committee relates to the venue of organizing this programme. One of the view points was that in order to maintain the continuity and uniformity of control this programme may be conducted at NADFM, Pune itself. After deliberations, the committee is of the view that in view of the fact that the duration of induction programme is relatively short and the probationers have to join at NIFM, Faridabad, thereafter, it may be continued to be organized at CGDA Training Division, Brar Square itself, though, under the aegis of Director NADFM, Pune in collaboration with the Training Division so as to ensure a uniformity of approach and continuity of command and control during entire period of Induction Training. A suggested programme for induction programme is placed at Annexure-3.II

3.5.3 Probationers Training Course (PTC) at National Institute of Financial Management (NIFM), Faridabad.

A substantial part of Induction training is conducted at NIFM, Faridabad. IDAS probationers are attached to NIFM for training for forty four weeks. NIFM also provides a forum for interaction with the probationers of other Central Accounting Services. This attachment commences in month of January and covers the syllabus placed at Annexure 3.III

3.5.3.1   The review undertaken by the Committee sought to assess whether the content and transaction of the subjects taught at NIFM, Faridabad are in tune with the contemporary and emerging training needs, and whether learning objectives may be better served by a rearrangement of the subjects. While reviewing, the Committee took note of the valuable suggestion that the syllabus at NIFM, Faridabad should not be framed as a mechanical extension of the Academic discipline. As far as possible, it should be inter disciplinary and seek to intellectually equip the IDAS Probationers for the tasks ahead by enhancing the understanding and helping them embed in a conceptual grid the work on hand and the challenges.

3.5.3.2 Committee has undertaken a comprehensive review of this significant component of induction training at para 3.9 of this chapter.

3.5.4 **Departmental Training : National Academy of Defence Financial Management (NADFM), Pune:**

3.6.4.1 On completion of their PTC at NIFM, Faridabad, the IDAS probationers join at NADFM, Pune. They are provided wide ranging training inputs on various facets of the departmental functioning. In the present system, this training consists of theoretical exposure on CDA (O), Fundamentals of Audit & Accounting, Regional CDA, Defence Organization & Budget and Precis/letter/report writing. The theoretical training is structured in 11 modules/sub modules. The coverage of these modules is followed by attachment with Regional CDA and LAO office. The probationers are provided with a learning diary to write the learning points and submit a feedback on all attachments during the departmental training. These attachments are followed by a Study Tour of 5 month and 10 days in which the probationers are attached to various DAD offices at Mumbai, Bangalore, Guwahati, Shillong, Kolkata, Allahabad, Delhi & Dehradun. There are also attachments with NAA&A, Shimla, and NADP, Ambajhari. This phase of the induction training is oriented towards exposing the IDAS Probationers to various areas of auditing and accounting. Exposure to the areas related to Ordnance Factory is also given during this period at NADP, Ambajhari, and RTC Kolkata. The faculty members in this phase are drawn from offices both within and outside the DAD and the training approach lays greater emphasis on lectures and case studies. The broad scheme of departmental training at NADFM, Pune is at Annexure 3.IV.

3.6.4.2 On completion of Study Tour the probationers are provided a week's preparation time which is followed by Departmental Examination Part I & II.

3.6.4.3 Departmental Examination

Departmental Examination is held at the conclusion of the course at NADFM, Pune to test the Probationers' understanding and skills. Officers outside the NADFM nominated by the Headquarters set the question papers and evaluate the answer scripts. Passing of the departmental examinations is compulsory for successful completion of probation.

3.7   To suggest appropriate restructuring of Departmental training, in fact, is the real subject matter of this study, which has been dealt with in Para 3.8 of this report. However, before dwelling on the task at hand, it would be apt to briefly touch upon the guidelines governing the initial postings of IDAS officers, which shall help in determining the training needs before firming up the recommendations.

3.7.1 The HQrs Office vide circular No.AN-I/1164/1/Vol.I dated 3.10.2006 has circulated a road Map for the postings of the IDAS Officers during first 9 years of her/his service. According to it, an IDAS Officer is expected to serve on mandatory basis during first 7 years of (post-training) service in the following organizations:- (i) Regional CsDA, (ii) Accounts Offices of the Ordnance Factories and (iii) IFA Offices. The policy enunciated by the HQrs Office is annexed at Annexure 3.V. It includes an attachment with various sections of the regional controllers office for duration of about one and half years. The committee, after taking into consideration the higher age group of the probationers at the entry stage, educational background as brought out in Chapter two of this report and also the present shortages of time scale officers in the service recommends that this one and half year long attachment should be subsumed in the departmental training of the probationers. They should be in a position to handle group charge soon after the completion of their departmental training.

3.8   In view of the entire gamut of issues including key competencies required to be acquired by the IDAS probationers to hold the initial positions as ACDA/ DCDA/ ACFA/ DCFA/ AIFA/ DIFA, existing gaps in the departmental training, the findings and recommendations of the committee are enumerated as follows:

3.8.1 Regional Controller specific module:
From what the committee gathers from the young officers, the existing training at NADFM is unstructured and training manuals are not up to date. The probationers are not given independent charge during their attachment with the Regional Controllers at all, consequently they do not have the opportunity to learn by doing, and picking up the nitty-gritty of functioning of their respective jobs. The Committee agrees with the feedback of the younger IDAS officers.

3.8.1.1 Committee agrees with the suggestions of the sub-committee on Regional Controllers that thorough knowledge on the functioning of Regional CsDA would demand an exhaustive exposure to the functioning of; (i) AN, Pay, TA Section, (ii) E Section, (iii) Store Section, (iv) Accounts Section, (v) Pay, T & D Sections, (vi) Internal Audit Section and (vii) M Sections. The Sub committee has examined the existing syllabus of Regional CsDA module being administered at NADFM, Pune and has suggested restructuring.

The restructured modules proposed by the Sub-Committee on E-Section, Stores Section, Accounts Section, Pay, T&D Section, Internal-Audit Section, M Section and PAO (ORs) are placed at annexures 3.VI, 3.VII, 3.VIII, 3.IX, 3.X ,3.XI and 3.XII respectively. The committee broadly agrees with the scheme of proposed modules.

3.8.1.2 **Recommendations (R3)**:   However, the Committee is of the view that some of the topics suggested by the sub-committee in the Regional Controllers' Module may be covered elsewhere. To be specific, most of the subjects included in the existing AN, Pay, and TA Module (at NADFM, Pune) are supposed to be covered by NIFM Faridabad in semester-1 under Optional I i.e. 'Rules, Regulations and Procedures-I & II' (Code 108). As such it may not be repeated at NADFM Pune. At the most one day module would be sufficient to deal with the topics specific to the DAD, for instance Joint Consultative Machinery (JCM) in DAD and issue of Part-I & II office orders etc. Similarly, two day module proposed on the purchase procedures and contract management should be covered during the IFA module. Separate debriefing sessions also need not be catered for and subsumed in the overall module. Accordingly, committee recommends the Regional CDA specific module to be imparted by NADFM, Pune as follows:

Recommended duration of Regional CDA Section specific Module

Name of the Section	Existing duration (in days)	Recommendation of Sub-Committee	Proposed duration (in days)
E Section	8	10	10
Stores	5	7	7
AN	5	3	1
Pay,T & D	5	3	3
Accounts	5	5	5

M Section	3	2	2
Internal Audit /FA	3	3	3
PAO	Nil	2	2
Purchase Procedure	Nil	2	Nil
Debriefing sessions	Nil	8	Nil
Total	**34**	**45**	**33**

3.8.1.3 One of the recommendations which has emerged relates to doing away with the post-NADFM attachment (one and half year long) of the IDAS probationers with the Regional CsDA. The sub-committee on Regional CsDA has proposed that :

> (Regional CDA) Module should be so organized as to provide on-the-job training to the probationers immediately after the coverage of a sub-module. For instance, once the sub module on Accounts section is over in the class room, the probationers may be sent for attachment to the Accounts section of the Office of PCDA (SC) Pune. Next sub module may be started only on completion of on the job attachment for a particular section. It would enable the probationers to reinforce their classroom learning with practical training.

> Accordingly, the following sequence of training is recommended:

> (i) Class room training for a section/sub module

> (ii) Attachment to the concerned section of PCDA(SC)

> (iii) Debriefing session for one day including presentation

> (iv) Classroom training for the next section/sub-module ands so on.

3.8.1.4 **Recommendations (R4):**   The committee finds merit in this suggestion of the sub-committee. However, given the fact that the number of probationers of a batch, generally varies between 10 to 20, it may not be possible to give practical exposure to all of them simultaneously in one section of the PCDA(SC) Pune soon after a sub-module of the Regional Controller module is over. It would be thus appropriate to attach the IDAS Probationers in convenient batches, to various sections in the office of PCDA (Southern command) Pune after completion of entire Regional CDA module at NADFM, by rotation to give them structured on-the- job exposure relating to the functioning of following sections: i) E Section (20 days including 3-day attachment with AAO-GE, BSO, DEO), ii) Stores Section (15 days), iii) Accounts Section (10 days), iv) Pay, T and D Section (5 days), v) Internal Audit Section including MIS (5 days), vi) M Section (5 days) and LAO/RAO attachment (10 days). The

probationers, may be deputed to perform the role of AO in-charge during this period under close supervision of the Addl. CDA/CDA and Director NADFM.

3.8.1.4.1 On-the-job training in the Regional CDA office, thus, is proposed to consist of <u>60 days</u> and the probationers, during this period, would be actually handling the charge of these sections, side by side assimilating the prescribed monitoring mechanism, MIS, Maintenance and updation of various documents and registers, and focusing on the areas where things can go wrong.

3.8.1.4.2 During this duration of on- the- job training, the probationers shall be asked to maintain a daily diary which shall be submitted by them on weekly basis to the Director, NADFM, Pune, who shall act as their mentor and help them in sorting out problems if any.

Suggested Road Map: NADFM, Pune to i) Develop lesson plans for each and every module pertaining to various sections within the broad framework of curriculum placed at Annexure 3.VI – 3.XII, ii) Prepare standard reading material iii) Identify the faculty for taking sessions, iv) Liaise with PCDA (SC), Pune to finalise the modalities for conducting on-the-job training.

3.8.2 <u>AO, Ordnance Factory Specific:</u>

3.8.2.1 The committee fully appreciates the recommendation of the sub-committee that , by the end of 8th year of service an IDAS Officer should have rendered at least 3 years of continuous service in the Factories Organisation. This recommendation is also in consonance with the policy of this HQrs Office as brought out in Para 3.7.1 above. The Group charge to the IDAS Probationers on Ordnance Factories side should be given only on acquiring at least one year's experience in the Factories' functioning.

3.8.2.2 Major competencies required to handle the work in AO Ordnance Factories have been identified by the sub-committee on Ordnance Factories as follows:

- Basic principles of Overhead Accounting in computerized environment taking into account the methodology for real time overhead allocation in various cost centers and to various cost cards pertaining to out turn items through mechanism of numerical work orders under RDBMS environment.

- Techniques of preparation of Financial Accounts, Cash flow Statements etc., in terms of Companies Act and various Accounting Standards issued by ICAI with appropriate mixture of topics in the training module.

- Introduction to Indian & International Accounting Standards, Indian GAAP & US GAAP; ii) Principles of Government Accounting in India and a comparison between Government Accounting system as in vogue in Ordnance Factories and the tenets of Commercial Accounting system as incorporated in various Accounting Standards and Guidance Notes etc issued from time to time by ICAI.

- Acquainting with principles of VAT and CENVAT regimes, procedures to valuation, claiming of input credit, pricing etc.,

- Rules and procedures concerning procurement of stores and plants and machinery, e-procurement, concepts of Budgeting in Ordnance Factories, Budget monitoring and working of Net Budget, e-administration, pricing of various products for services, civil trade and exports, the methodology for e-payment

- Commercial Accounting processes and other related Laws, Acts and procedures.

- Internal audit procedures.

- Direct and Indirect taxation policies of the government: i) Over view of the direct taxation policy of the government, ii) TDS, iii) Recovery of Income Tax while making various types of third party payments, iv) Role of DDO in recovery of Direct taxes etc, v) e-filing of returns

- Commercial Accounting processes and the knowledge of the procurement procedures / processes and all Laws, Rules, Acts governing them.

3.8.2.3 The sub-committee on Ordnance Factories has thoroughly analysed the modules being imparted at NIFM, Faridabad, NADP, Ambajhari and RTC, Kolkata, which are relevant to develop essential competencies among the IDAS Officers to handle the work in AO Ordnance Factories. The sub-committee has been able to identify the repetitions/overlaps among various modules as well as the areas which are not covered in the existing modules at all.

3.8.2.3.1   The prominent duplication/repetitions in various modules related to ordnance factories have been identified as follows:

(i)   Module on 'Cost and Management Principles' is being covered both by NIFM, Faridabad and RTC, Kolkata.

(ii)   Module on organization, role and functions on the Ordnance Factory Board and Ordnance Factories is being covered both by RTC, Kolkata and NADP, Ambajhari.

(iii)   Module on 'Planning production and inventory system in Ordnance factories' is being covered both by RTC, Kolkata and NADP, Ambajhari.

3.8.2.3.2 The sub-committee has also made useful suggestions regarding certain areas which do not find place in the existing scheme of training which inter-alia includes net budget concepts, estate management, rising mechanism for products in Ordnance factories, life-cycle cost, negotiation skills, import-export procedures, UCP-600 etc.

3.8.2.4 **Recommendations (R5)**: Having analysed the competencies required for handling the work in AO Ordnance Factories, the existing frame-work of training, futuristic requirements and avoidance of duplication of modules, the sub-committee has made elaborate recommendations regarding the modules to be imparted at NIFM, Faridabad, NADP, Ambajhari and RTC, Kolkata. The recommendations are reproduced below with the only change that RTC, Kolkata has been replaced with NADFM, Pune as the venue of Departmental training :

- The training module may be divided into two parts, one related to the contexts in which probationers will function in their Factory assignment in future and the other should contain training on Financial Accounting Systems / Procedures. While the first module Annexure 3.XIII proposed by the Sub-Committee may be imparted by NADP, the second proposed module Annexure3.XIV may be conducted at NADFM, Pune.

- The module at NADP may precede the module at NADFM, Pune. Besides, an overview of the URS of MEIT should be given to the Probationers before the MEIT projects are discussed in detail at NADFM, Pune.

- Both the modules may be conducted sequentially without gap.

- The direct/indirect taxation-training course is considered to be a common requirement of the IDAS Probationers and not exclusively meant for the IDAS Probationers for the Factories side only, because the knowledge of taxation structure is required in all areas of functioning of the IDAS Officers in DAD, it has been proposed else where in the report that this   part of the training may be got conducted at NIFM, Faridabad in collaboration with the National Academy of Direct Taxes at Nagpur and National Academy of Customs, Excise and Narcotics at Ghaziabad.

- The training materials for the course module (Annexure 3.XV) to be undertaken by the IDAS Probationers at NADFM, Pune should be specifically based on the existing work undertaken by the Branch Accounts Offices and also likely to be taken over in future due to Corporatization of OFB, Introduction of Commercial

Accounting System based on National/International Standards of Accounting/Costing so that they practically learn the work required to be managed/supervised by them while posted in OF in order to assist the Ordnance Factories Organisation in achieving their laid down vision /goals.

- The existing Faculty strength at NADFM, Pune is not considered sufficient to revise the course material and it is advised that Director, NADFM may utilise the services of PCA (Fys.) and C of F & A (Factories) KGF, Kirkee for revision of Syllabus / Course material in a time bound manner.

- A suitable course module (Annexure 3.XVI) as proposed by the Sub-Committee relating to Import - Export procedures etc., may be considered in consultation with DGFT, RBI, local office of International Chamber of Commerce, IIMs etc., The training for this module should be given to all IDAS Probationers / in service Officers at NADFM, Pune.

- A course on Technology Management may be imparted in consultation with IIT, Delhi covering proposed topics at NADFM, Pune (Annexure 3.XVI).

3.8.2.4.1   The committee, while accepting major recommendations of the sub-committee, is in favour of replacing the venue of departmental training in respect of Ordnance Factory module from RTC, Kolkata to NADFM, Pune. Presently, RTC, Kolkata is organizing relevant module in collaboration with the ICWA and the departmental faculty. However, the sub-committee has pointed out that faculty support at RTC, Kolkata is not appropriate to design and deliver optimum training module. Further, Director NADFM does not have any control over the probationers during this period. Therefore, in the interest to optimize the training, it would be far better to entrust the responsibility to design and deliver the module on Ordnance Factory to the NADFM, Pune itself under the supervision and control of Director NADFM. Director NADFM may rely on   PCA (Fys), Kolkata and CFA (Fys), KGF to develop appropriate course module, training material, case studies and appropriate faculty support.

3.8.2.4.2   A 15-day module on ordnance Factory may be worked out by NADFM, Pune in consultation with the NADP, Ambajhari, who have already agreed to design and deliver this module to suit our requirements at NADP. An appropriate time may also be ascertained from NADP, Ambajhari so as to schedule the module on Ordnance Factory to be delivered at NADFM, Pune and subsequent on-the-job training with Kirkee Group of Factories. NADFM, Pune should also develop suitable modules/lesson plans relating to ordnance factories in consultation with PCA (Fys), Kolkata and CFA (Fys), Kirkee. The blue print of on-the-job training to be imparted at Kirkee Group of Factories, Kirkee should also be worked out simultaneously.

Suggested Road Map:

NADFM, Pune to i) Develop detailed course plan to be undertaken at NADP, Ambajhari within the broad framework of course curriculum placed at Annexure 3.XIII and finalise a 15 days slot at NADP, ii) Develop detailed course plan to be undertaken at NADFM, Pune within the broad framework of course curriculum placed at Annexure 3.XIV – Annexure 3.XVI, iii) Prepare standard reading material iv) Identify the faculty for taking sessions at NADFM, Pune, v) Liaise with CFA (Fys.) KGF, Kirkee to finalise the modalities for conducting on-the-job training.

3.8.3   IFA System Specific:

3.8.3.1 On the recommendation of the Committee on Defence Expenditure in 1991 and in fulfilment of commitment given by the Ministry of Defence to the Estimates Committee of Parliament, Integrated Financial Advice System (IFA) System was introduced in the three Service Headquarters i.e. Army, Navy and Air Force in 1994. Subsequently, there has been considerable expansion of the system, which has been followed by periodic devolution of manifold financial powers to the Services Headquarters, Command Headquarters and lower Units and Formations especially from 1997 onwards, as a part of the Financial Management Strategy. The delegation of financial powers has further been enhanced in April 2002 and July 2006.

3.8.3.2 Enhanced delegation of financial powers requires providing on- the- spot financial advice to the Competent Financial Authorities (CFAs) to enable them to exercise their financial powers in an economical, efficient and effective manner. The Defence Services required dedicated and co-located Financial Advisors with their CFAs. For providing meaningful financial advice, it was considered appropriate that Group 'A' Officers of the Defence Accounts Department are positioned as Integrated Financial Advisors (IFAs) considering that financial powers had been delegated to the officers at the level of Lt. Generals, Major Generals and Brigadiers and equivalent. In view of the financial powers delegated to different CFAs in the three Services, a major restructuring of the Defence Accounts Department was approved in

April 2002 vide Min. of Def. (Fin.) No. 24(1) C/2000 dated 10.12.2002 and 327 additional posts of Officers and Staff were sanctioned for implementation of IFA system.

3.8.3.3 **Recommendations (R6):**

The committee recommends that the IDAS probationers must be given adequate exposure to the competencies required to man these positions during initial 5-7 years of their service. A training module for 20 days should be able to initiate the probationers in this vital area. Whereas, the modules on 'statutory and legal provisions' and 'Quantitative techniques and operations research models relevant to areas of procurement' are proposed to be covered at NIFM Faridabad, a broad perspective on 'IFA system in government and Defence in particular' may be given during the initial pre-NIFM departmental training itself. The post-NIFM 4 week departmental training may cover the following broad areas: i) Basic rules on procurement, ii) User's appreciation, iii) Selective concepts in materials and logistics management relevant to areas of procurement and iv) Costing. Besides 'Selective concepts in costing techniques relevant to procurement' may be included in the module pertaining to Ordnance Factories at NADFM Pune. The sub-committee on IFA system has suggested a revised 4 week 'IFA module' which is kept at Annexure 3.XVII which is recommended for acceptance.

3.8.3.4 **Suggested Road Map:**

NADFM, Pune to i) Develop detailed and lesson plans for each and every module within the broad curriculum framework placed at Annexure 3.XVII; ii) Identify the faculty/organisations for each session and the expert; and iii) Prepare the training material.

3.8.4 **Bharat Darshan**

3.8.4.1 Existing system of Bharat Darshan, which is a part of the departmental training of probationers at NADFM, Pune stretches to about 5 months. Earlier Shri Arun Sedwal- Shri V.K.Misra, Committee in their report 'On the Role of ALAC and further measures to provide a new fillip to training in DAD (2002)' had suggested to review the efficacy of spending unduly long long time on Bharat Darshan which was considered to be lacking in focus. Later, Ms. Anjali Ahluwalia, IDAS (Retd.) in her report on training in DAD had also supported the view

to curtail this duration. It would be appropriate to have a look at the scheme of Bharat Darshan which was followed for 2005 batch of IDAS Probationers;

Sl. No.	Station	Duration	Organisation(s)
1	Nashik	6 Days	PAO (ORs) Arty. AO (DAD) HAL,
2	Ambhajhari	5 days	NADP, Ordnance Factory
3	Nagpur	5 days	Maintenance Command – IMMOLS and LAO(AF)
4	Mumbai	12 days	PCDA(Navy) ILMS, CDA(CSD) & CSD HQrs, CSD Base Depot, WNC,ASD, INS Viraat/ Frigates/ Cruisers/ Corvettes, NLAO, MS orgn, CG(HQrs), CG Vessel, Base Depot, MDL
5	Bangalore	6 days	CDA Bangalore, CDA(R&D), Labs/Projects, BEL,BEML, HAL, Infosys/ ISRO
6	Guwahati/Shillong	3 days	CDA, Guwahati, FAD/FOD Accounting, EAC
7		7 days	Army attachment
8	Kolkata	20 days	PCA(Fys), DGOF HQrs, RFI, HQrs EC, Metal & Steel Factory
9	Allahabad	10 days	PCDA(P), ZO(PD), DPDO
10	Delhi & Meerut	16 days	CGDA, AHQ,CIDS HQrs, DRDO HQrs, Air, COD,CGO HQrs, CDA(BR) & IFA(BR), NHQ, PCDA(HQrs), CDA(Funds)
11	Leh	6 days	HQrs, Leh
12	Shimla	6 days	National Academy of Audit & Accounts, Shimla
13	Lucknow	3 days	IFA Module at CDA(CC) Lko.
14	Dehradun	5 days	CDA(AF), IMA, Opto Electronics Factory
15	Units nearby Pune and LAO/RAO attachment	20 days	Army Base Workshop, NDA, CAFVD, AIPT, Ahmednagar, ARDE Pashan, LAO/RAO Attachment – 14 days

3.8.4.2 The Sub-Committee on Regional CDA and Ordnance Factory has recommended restructuring of Bharat Darshan, which may be accepted with certain modifications as follows:

(i)   Visit to Nashik which at present takes 6 days and includes PAO module (2 days), AO(DAD) & HAL(1 day),visit to Arty Centre(1 day), ED/BRD(1 day) may be done away with. PAO module could be taken up at NADFM itself and attachment could be made to PAO(GREF) at Pune. HAL would get covered during visit to Bangalore. As visit to ACR Ahmednagar(1 day) is already a part of the schedule, visit to Arty Centre may not be necessary.

(ii)   In lieu of AIPT, visit to DIAT Girinagar, Pune be arranged for introduction to the missile systems.

(iii)   Visits to Army Base Workshop, NDA, CAFVD, DIAT and ACR Centre Ahmednagar may be undertaken only on Saturdays.

(iv)   14-day LAO/RAO attachment under PCDA(SC) Pune is being proposed to be readjusted during on the job training with the PCDA (SC) Pune.

(v)   As R & D labs would be visited by the probationers during their stay at Bangalore,1 day visit to ARDE Pashan may be replaced by a visit to 9 BRD/46 ED and 2 Wing at Pune.

(vi)   At present, attachment of probationers is made to NADP, Ambajhari (Nagpur) and IFA (MC) including JCDA (AF) for 10 days. This programme needs to be reworked keeping in view the recommendations of the sub- Committee on ordnance factories, to have a longer attachment of the probationers at NADP, Ambajhari. The details have been given in Para 3.8.2.4.2 of the Report.

(vii)   Visit to Mumbai could be curtailed by 3 days by dropping visit to CSD Base depot and Base Depot of Coast Guards.

(viii)   The visit to Guwahati/Shillong which at present entails 3 days and includes CDA Guwahati, FAD/FOD accounting and Eastern Air Command may be dropped. A visit to a major Ordnance unit i.e. COD Delhi is already a part of the schedule, hence FAD/FOD could be dispensed with. A Presentation on FOD accounting system could be organized during probationers' visit to COD Delhi. As regards visit to Eastern Air Command, it is proposed that visit to a Wing of Air Force would be more useful as compared to visit to a Command.

(ix)   Attachment with PCDA(P) Allahabad including DPDO may be dispensed with. However, being an important functional area of the department, the probationers may be provided background material on pensions during their probation period. A list of the topics to be covered in this background material is proposed at Para 3.10.9.

(x)   6-day attachment to NAAA Shimla may also be dropped from the schedule as discussion with NADFM officials has revealed that the subjects already covered at NIFM are taught there which do not lead to any value addition.

(xi)   As regards IFA Module for 3 days at IFA (CC) Lucknow, it is recommended that a longer module incorporating the unique features of IFAs of all the three services could be included in the same. This module may be held at NADFM Pune/Training Division, Brar Square.

3.8.4.3 **Recommendations (R7) :**

In general, the committee feels that the time spent on Bharat Darshan is unduly long (about 5 months including travel time) and is rather too thinly spread over a number of stations and organizations which does not serve the intended purpose in any meaningful way. Besides, there is disconnect between the visits and expected outcomes. For instance, three days visit to National Academy of Defence Production, Ambhajhari followed by a visit to O.F. Ambajhari , further supplemented by 20 days attachment to RTC, Kolkata for a theoretical module in

ordnance factories followed by a visit to M&S Factory leads in duplication of efforts in various areas thus leads into wastage of time. Similarly visit to Nashik, Ahmednagar, Guwahati/Shillong, National Academy of Audit & Accounts, Shimla, Lucknow and Dehradun may be kept out of the Bharat Darshan. In turn, the time so saved could be utilized gainfully. The committee feels that this programme may be revised as follows:

Sl. No.	Station	Duration	Organisation(s)
1	Ambajhari	15 days	NADP, Ordnance Factory*
2	Nagpur	2 days	IFA & JCDA, Maintenance Command, IMMOLS
3	Mumbai	7 days	PCDA (N), MS & ILMS, WNC, INS Virat /Frigate/Cruiser, ASD, MDL CDA (CSD) (Annexe. 3.XX)
4	Bangalore	6 days	CDA, Bangalore, DCDA HAL, CDA (R&D) HAL, Infosys/ISPO, Labs, BEL, BEML
5	Delhi & Meerut		**
6	Leh	7 days	Army attachment
7	Units nearby Pune and LAO/RAO attachment		***

*In order to make the training of IDAS probationers more focused in the areas related to Ordnance Factories, it would be worthwhile to administer them a comprehensive module at NADP, Ambajhari which is a well established academy for the IOFS officers with a good infrastructure and competent faculty support. This issue has been separately dealt with in the Para 3.8.2.4 of this report. The training at NADP may be followed with a visit to the Ordnance Factory, Ambajhari. The exposure to the concepts and theory related to the Finance, Accounts and Internal Audit relevant to Ordnance Factory organization may be reinforced at NADFM, Pune with the help of faculty from ICWA (20 days). Thereafter the probationers may be attached with Ordnance Factory at Kirkee for on the job training (45 days).

**Before joining at NIFM, Faridabad, the probationers (after completion of their Foundation Course at LBSNAA, Mussoorie) are exposed to certain general topics which include the role, organization and functioning of the Ministry of Defence, Ministry of Defence (Finance), Army, Navy, Air Force, Border Roads and allied organizations for a period of about 20-25 days. The visits to various organizations, at and near Delhi, may take place during this time itself.

***Visit to various units near Pune could be organized on Saturdays without causing any loss of working days. The number and name of such units may be decided by the Director, NADFM, Pune on the basis of merit

By restricting number of Bharat Darshan days (now study tour) to minimum level there would be a saving of about 70 days (excluding journey time) which could be more gainfully utilized at NADFM, Pune and for on-the-job training.

3.8.4   In the light of analysis made in paras 3.0-3.8 of this report, suggested system of departmental training under the aegis of NADFM Pune, is proposed as follows: I) The departmental training at NADFM, Pune is proposed to consist of 3 focussed modules viz. Regional Controllers' Module, Ordnance Factory Module and IFA System Module, ii) First two modules are proposed to have a theoretical component followed by on-the-job component in the organisations of concerned Controllers at Pune/Kirkee, iii) Each module shall be followed by departmental examination, iv) Army attachment at Leh after the departmental examination relating to first module, v) Study tour to Mumbai and Bangalore after the departmental examination relating to second module. The study tour shall consist of exposure to Indian Navy, CSD, Public Sector Undertakings and DRDO, vi) IT-related project, to be devised in accordance with the aptitude of the probationers by Director NADFM, Pune, and vii) Exposure to Pension Sanction & Pension Disbursement, viii) A departmental examination on functional controllers. A broad outline of the proposed post-NIFM departmental training is given as follows:

**BROAD OUTLINE AND INDICATIVE CONTENTS PROPOSED
FOR THE DEPARTMENTAL TRAINING UNDER THE AEGIS OF DIRECTOR,
NADFM PUNE**

Proposed System:

Phase	Total duration	Module	Rough Duration of Module
Phase-0: Induction Programme at CGDA Training Division, Brar Square (Post-LBS NAA / pre NIFM Faridabad Phase)	**20 –25 Days**	**(i) Familiarization with Defence Services /DAD/MOD (Fin) / Perspective on IFA System/ Relevance/Linkages of NIFM training** **(ii) Calling on the dignitaries** **(iii) Perspective on IFA System** Areas – Evolution of IFA system in Govt of India and Ministry of Defence, NMS in Defence Services, Creation of IFA system in DAD and IFA scheme in sister Accounts Services.	2 Days
Phase-I: Departmental Training at NADFM, Pune (Post- NIFM Faridabad)	**33 Days**	**Regional Controller, Theory** E-Section (10 Days), Stores Section (7 Days), Accounts Section (5 Days), Pay T&D Section (3 Days), Internal Audit Section (3 Days), M Section (2 Days), PAO (ORs) (2 Days), Administration (1 Day).	**Annex.** **3.VI through 3.XII**
Phase-II: On-the-job training at PCDA (SC), Pune	**70 Days**	**Regional Controller, Practical** i) E Section (20 days including attachment with AAO-GE, BSO, DEO), ii) Stores Section (15 days), iii) Accounts Section (10 days), iv) Pay, T and D Section (5 days), v) Internal Audit Section including MIS (5 days) and vi) M Section (5 days). Attachment with LAO, RAO (10 Days)	
*Departmental Examination (Regional Controller Module)			
*Flow of documents under MEIT may also be suitably explained. Training methodology should include presentations/ group discussions during the on-the-job training module.			

Phase-III: Army Attachment	7 Days	Leh 14 Corps	
Phase-IV : Departmental training (Ordnance Factory Module) at NADP, Ambajhari Nagpur	15 Days	**Ordnance Factory** **Overall perspective and visit to Factory**	Annex. 3.XIII
	2 Days	**IFA/ Jt. CDA Air Force, IMMOLS**	
Phase-V: Departmental Training (Ordnance Factory Module) at NADFM, Pune (Existing vis-à-vis Proposed)	20 Days	**Ordnance Factory, Theory** **Department specific thrust**	Annex. 3.XIV
Phase-VI: On-the-job training at Kirkee Group of Factories, Kirkee	45 days	**Ordnance Factory, Practical**	
Departmental Examination (Ordnance Factory Module)			
Phase-VII: Study Tour (Mumbai and Bangalore)	14 Days		
Phase-VIII : Departmental Training (IFA System) at NADFM, Pune	20 Days	**Procurement** **1. Basic Rules on Procurement** DPM – 2006, DPP – 2006, GFR – 2005, DGS&D Manual, MoF Manual on Procurement, FR Part I Vol I and IFA Manuals of DAD.(5 Days) **2. Users' appreciation** Procurement procedures and Material Management areas of Army, Navy, Air force, BRO, DRDO and Ordnance Factories.(5 Days) **3. Selective concepts in Materials and Logistics Management relevant to area of Procurement** Inventory Management Models & Materials Planning, Selective Inventory control, Economic Order Quantity, Replacement Decision Models, Types of contracts, Source selection, Repair & Maintenance philosophy, Obsolete / Surplus / Scrap management, terms related to Technological Projects, Importance of framing correct Technical specs, Latest trends in Purchase Management and Demonstration on e- procurement **4. Selective concepts in Costing techniques relevant to Procurement.**	Annex. 3.XVII 5 Days 5 Days 5 Days

		Marginal Return principles, Probing assumptions, Value analysis & Value Engineering, Lifecycle costing, Time Value of money, NAV, DCF techniques, Bench – marking of price in Defence, Price analysis, Cost – effective analysis (Cost- based pricing models, Reverse Analysis & Break – even analysis), Data –base-management, Market research and Web-based Research.(4 Days)	5 Days
*Departmental Examination (IFA Module)			
Phase IX: IT (at NADFM, Pune)	**20 Days**	**EDP Project**	20 Days
Phase X:	**02 days**	**Pension Sanction & Disbursement**	2 days
		Departmental Examination (Functional Controllers)	
Total Duration (Post Induction Training): (Departmental Training, Army Attachment and Bharat Darshan under the aegis of NADFM, Pune)	**247 Days + 10 days for Departme ntal Examinati ons.**		

* The Departmental Examination at NADFM, Pune would be restructured with weightage being given to each phase/component as under :

o   Regional Controller module – 35% weightage

o   Ordnance Factory module – 35% weightage

o   IFA System module – 20% weightage

o   Functional Controller's module (only qualifying)

Weightage of 10% shall be based on Director's assessment of the probationers performance. Director, NADFM to work out further details.

3.9 <u>Restructuring of PTC at NIFM, Faridabad</u>:

3.9.1 National Institute of Financial Management, Faridabad conducts 44-week long Probationer's Training course (PTC) for the Probationers belonging to five Group 'A' Central services which include Indian Defence Accounts Service, Indian Railway Accounts Service, Indian P&T Finance Service, Indian Civil Accounts Service and Indian Audit and Accounts Service (Partly). The purpose of the PTC is to expose the probationers to those areas, which are useful to the officers belonging to all those accounts services, which have certain degree of similarity in the nature of work handled by them. Incidentally, the syllabus of NIFM, Faridabad which was formulated in the 1990s, perhaps, needs to be looked at again. Whereas, there have been significant developments during last decade, both in the nature of duties and the manner in which these duties are expected to be discharged. There has been significant shift in the thinking of the Government regarding the ways in which the accounting and internal audit functions in the Government should be handled, which in turn, has a direct bearing on the knowledge base which the IDAS officers must possess in the initial years of their service.

3.9.2 There is a general impression among the probationers that PTC at NIFM, Faridabad tends to be too theoretical. Further, only some of the subjects are relevant; shortage of faculty, duplication of modules and total disconnect with the DAD being other areas of concern. Though it was beyond the mandate of this committee, the committee appreciated the fact that without addressing the issue of revamping PTC syllabus at NIFM, Faridabad, justice could not be done with the task at hand i.e. to propose a restructured module at NADFM, Pune. As a result the committee has recommended broad restructuring of syllabus at NIFM, Faridabad also.

3.9.3 <u>Broad framework for Proposed Revision in the existing curriculum</u>:

A need has been felt to make the 44 week training of the probationers being imparted at NIFM, Faridabad more meaningful by way of:

- Weeding out the redundancies, if any,
- Addition of relevant topics/papers which are not being covered at present, and

- Demarcation of the areas to be covered at NIFM, Faridabad (During PTC) and NADFM, Pune (During Induction program), with a view to avoid the duplication.

3.9.3.1 The proposed scheme of revision is based on the presumption that the present deficiencies of faculty, both quantitative and qualitative, shall be addressed by the NIFM in near future. Further, only those topics should be covered in the curriculum which would be relevant to the officers who are dealing with the accounting, internal audit and financial advise functions in the Government without going into the specifics being handled in the Defence Accounts Department. However, the curriculum at the NIFM must have symbiotic relationship with the induction training being imparted at NADFM, Pune and must have broad linkages with their responsibilities as finance managers/Financial advisers. Further, the subjects of pure academic nature may be kept out of the NIFM curriculum, making it useful for practicing managers.

3.9.3.2 It would be useful to recapitulate the suggestions received from NADFM, Pune/and two sub-committees in this regard, as follows:

(i) **NADFM Pune** : Only two existing papers viz. I) Cost and management accounting (with minor deletions) and ii) Quantitative techniques for decision-making may be covered at NIFM, Faridabad. Two papers viz. I) Advanced financial accounting, ii) Good governance and responsive & value based administration to be dropped altogether. Paper on Economics to be eliminated but for the retention of a selective portion on 'Managerial Economics'. The paper on 'Legal business environment' to be introduced for IDAS probationers. Other papers to be retained in the present form/slightly modified form and to be covered at NADFM, Pune.

(ii) **Sub-Committee on 'Principles of Financial Management** : Two Papers on i) Economics and ii) Quantitative techniques for decision making to be dropped. A section on macroeconomic environment may be added and visit to RBI Nagpur and Mumbai be made mandatory. Restructuring and merger of the following papers ii) Principles of accounting & Advanced financial accounting and ii) Auditing & auditing in EDP environment. Further, other papers to be retained while duly updating their contents as deemed fit.

(iii) **Sub-Committee on 'Ordnance Factory'**: The sub-committee has identified certain modules, already covered at NIFM, Faridabad in following papers I) Economics (Unit II & Unit IV : Production and pricing decisions & Public sector in India, ii) Public Financial Administration (Unit II, III & XII : Modern techniques in budgeting, Central Government budgeting Process, & Parliamentary Financial Committee, iii) Principles of Accounting (Unit I & IV : Nature and purpose of accounting, Basic accounting concepts and Company accounts, iv) features of Government Accounting and accounting for non-profit organizations (features of Government Accounts- Introduction), v) Principles of Financial Management (Unit I & II : Financial Management – an overview, Time value of money, risk return framework and valuation, Management of working capital Operating financial and combined leverage and cost of capital, vi) Auditing (Unit I : Auditing, role of auditor and techniques of auditing, vii) Cost and management accounting (Unit I : Management accounting, material cost, labour cost, overhead), viii) Advanced financial accounting, and ix) Principles of Taxation : Papers on I) Corporate laws and iii) Legal business environment laws not being covered at present have been recommended to be covered. Suitable modules on relating to import –export procedures and Technology management may be introduced. Training modules at RTC Kolkata also covers cost and management accounting which is a duplication of the NIFM curriculum.

(iv) **Sub-Committee on 'IFA system'**: The sub-committee has proposed incorporation of legal business environment and quantitative techniques/operations research models relevant to areas of procurement in the curriculum at NADFM, Pune among other modules.

3.9.3 **Recommendations (R8):**

i)   **Principles of Management and Organizational Behaviour**: The objective of the paper does not fully match with its contents. Ideally the module needs to be restructured by giving more weightage to the practical aspects. The reforms being contemplated by the NIFM to restructure the paper as 'Management of organization and people' may be considered favourably. Further, Public Administration and Management could be treated as one area. Instead of treating Public Administration as distinct area it would be useful to recognise that all organizations including Government share some common principles and methods of management and that in respect of some functions

on Govt. the distinctive feature of governance necessitate considerable modification of the principles and methods applied by other organizations. Thus, the basic function of management, viz. planning, organizing, coordinating, motivating, monitoring, evaluating are common to all organizations and so is the pursuit of effectiveness and resource optimization. It is therefore, important to equip the IDAS probationers with modern principles and methods of management leaving it to them to discern the situations when these can be applied and/or adapted. Thus while discussing the financial rules and regulations it would be expedient to embed the discussions in the general principles of financial management. The modern transaction of most topics at NIFM, Faridabad should explicitly bring about the integration of public administration and management. As such "Public Administration and Management" may be treated as a single subject.

However, the lesson plans may be carefully worked out preferably in consultation with the IIMs and even this module could be outsourced to any of the IIM's.

ii)   **Economics**: Only three topics viz. Managerial economics, production decisions, pricing decisions and public sector undertaking may be retained and may be required.

iii)   **Introduction to Computers and SSAD (theory and Practical), Database Management Systems, Network**: The papers on Introduction to Computers (SSAD & MIS) tend to be too theoretical. The paper needs to be restructured to equip the IDAS probationers with the necessary knowledge required by them in the light of MEIT. The orientation of these papers should take a shift to equip the officers with the skills to utilize computers in the areas of their activity, expose the officers to the concept of networks and to the services available on the internet, create awareness in the officers to the dangers of using unsecured I.T. infrastructure and the precautions they should take to safeguard their systems, familiarization with SQL at a basic java. Accordingly, a proposed module is given below at Annexure 3.XXII.

iv)   **Public Financial Administration**: This paper may be retained in its present form.

v)   **Principles of accounting**: This paper may be retained in its present form.

vi)   **Features of Government Accounting and Accounting for Non-profit Organizations**: This paper may be retained in its present form.

vii) **Rules, Regulations and Procedures**: In Semester I optional I i.e. rules and regulations and procedures, I & II covers all the government service rules and regulations i.e. FR, SR, CCS (Leave), CCS (Pensions), CCS(CCA Rules), GFR, DFPR, GPF (CS Rules), Conduct Rules and Rules related to Pay, TA, DA, LTC, Medical etc. This particular optional is highly relevant for the IDAS probationers. This particular paper thus should be mandatory for the IDAS probationers. This paper must cover all the important provisions relating to Recruitment, Appointment, Confirmation, Promotion, ACRs, Representations, Technical section writing of ACRs, Grievance Redressal and complaint mechanism, JCM handing of CAT/Court cases, including preparation of parawise comments on OA, mock departmental inquiry, Right to Information Act including the role of CPIO. This paper must be made compulsory and should be suitably restructured.

viii) **Principles of financial management**: This paper may be retained in its present form.

ix)   **Auditing** : This paper may be retained in its present form. The only addition may be incorporation of a module on 'Audit in EDP environment'.

x)   **Cost and Management Accounting**: This paper may be retained in its present form.

xi)   **Good Governance and Responsive and Value Based Administration**: This paper may be retained. However, certain recent topics like RTI Act, Concerns before 2nd Administrative Reforms Commission and dealings with the Joint Consultative Machinery may be made a part of this paper.

xii) **Quantitative Techniques for Decision Making**: This paper needs to be retained as it would be helpful to our officers dealing with the procurement issues. However, the paper needs rationalization and inclusion of certain topics like quantitative techniques/operations research models relevant to areas of procurement.

xiii) **Accounting and Auditing in EDP Environment (Theory & Practical)** : Rather than having a separate paper on accounting and audit in EDP environment, the relevant portions may be made a part of the paper on 'computers' and 'audit' respectively.

xiv)   **Advanced Financial Accounting**: This paper may be retained in its present form.

xv)   **Principles of Taxation**: IDAS probationers may be given exposure to taxation matters at NIFM, Faridabad. For the purpose a small module of one or two days on Income Tax, TDS, Customs and Excise, Sales Tax, Service Tax, with holding tax, etc. may be evolved and training imparted with the help of the faculty from National Academy of Direct Taxes, Nagpur. The module could *inter alia* cover the following topics (i) Overview of TDS/TCS, (ii) TDS on Salaries, (iii) TDS on Contracts, (iv) TDS on non-resident payments, (v) TDS on other payments, (vi) e-Filing.This paper is useful . However, collaboration from the National Academy of direct taxes, Nagpur and Customs and Excise Academy, Ghaziabad may be useful to plan and deliver this paper.

xvi)   **Legal Business Environment**: NIFM has got this particular paper as optional In Semester II, and it is not being actually offered at present. This paper is considered to be highly useful for IDAS probationers because it covers topics such as Law of Contracts, Law of Sale of Goods, Law of Negotiable Instrument and legal enrolment with reference to international trade and WTO. The committee recommends that this paper may be made mandatory for IDAS probationers. DAD may help in finalizing the lesson plans for this paper. An IDAS Officer should be thoroughly acquainted with the basic laws like Law Contracts, Sales of Good Act etc. which is essential to handle the procurement contracts, both at the stages of vetting the contracts and also later while at the stage of operationalizing the contract. The knowledge of basic laws, is thus, necessary in the larger interest of efficient discharge of her/his duties. The input in law, however, has to be so oriented that it takes care of his professional requirement and transform him to be competent professional.

The contents of syllabus which are perfectly in sync with the job pattern of a civil servant dealing with the issues related to financial management, Internal Audit and Accounting in Govt. in general and for an IDAS officer in particular have been identified. Accordingly, a desirable scheme of 40-44 weeks syllabus is placed at Annexure 3.XXI. These recommendations may be discussed the NIFM, Faridabad for incorporation in their module.

3.10 Other Recommendations:

3.10.1 **Recommendation (R9):** All training components of post- FC period should be organized with close involvement of the Director NADFM, Pune and the Director NADFM/ faculty members designated as mentors. During the 46 weeks of PTC at NIFM, Faridabad there is hardly any link of the probationers with the Defence Accounts Department. In order to make the training period at NIFM result oriented, it would be appropriate that a system of mentors is put in place in the DAD. A couple of probationers may be allocated a mentor from among the IDAS faculty/Director at NADFM, Pune. The probationers should be asked to maintain a daily log to register their activities, which must be rendered to the designated mentor on fortnightly basis. In some of the services like in Indian Police Service and Indian Revenue Service, the probationers are allocated a mentor who is responsible to monitor the functioning of a probationer including guiding her/him to solve various problems. A similar system may be put in place for IDAS probationers.

3.10.2 **Recommendation (R10):** A panel of suitable IDAS officers must be drawn up to deliver lectures during the FC at LBSNAA , PTC at NIFM, Faridabad. Interaction with DAD faculty, while attending FC and PTC would go a long way in developing sense of belonging to the Defence Accounts Department on the part of the IDAS probationers.

3.10.3 **Recommendation (R11):** The officers of IDAS deal with senior officers of the Defence Services. A conscious effort should be made to develop appropriate social etiquettes among the probationers. Incidentally SVPNPA, Hyderabad and NAAA Shimla have given due emphasis for their officer trainees.

3.10.4 **Recommendation (R12):** As has been mentioned earlier, in the existing system, no weightage is given to the marks obtained by the IDAS probationers during their FC at LBSNAA, Mussoorie or during PTC at NIFM Faridabad for the purpose of fixing their post UPSC seniority. Even the marks obtained during the departmental examination also are not relevant for any purpose. The departmental examinations are passed by all the probationers after completion of their departmental training at NADFM, Pune. The committee feels that there is a need to modify the system of evaluation which should be based partly on the marks

obtained during the departmental examination and partly on the basis of the evaluation of over all performance during the period of training by the Director, NADFM/Mentors.

3.10.5 **Recommendation (R13):** It has been noticed that the probationers, quite often, apply for leave during their probation period basically to reappear in the civil service examination. This leads to the dilution of training efforts. Strict regime of discipline in this direction would be desirable.

3.10.6 **Recommendation (R14):** Case studies on various subjects have to be got prepared on a war footing by enlisting the services of NADFM, Pune faculty, officers in the field as well as academicians. The cases should be duly evaluated by running them through a group of probationers/in service course participants/Senior officers. It is important that two years departmental training is a combination of field based, classroom based, project based & exercise based training.

3.10.7 **Recommendation (R15):** Almost every year, a good number of probationers allotted to the IDAS are unable to join FC at LBSNAA, Mussoorie mainly due to the reasons of re-appearing in the Civil Service Examination. Even though the probationers who finally remain with the service are sent for FC subsequently, the benefits of the same are diluted to a great extent. During discussion of the Committee with the Director, SVPNPA, Hyderabad it emerged that they are also facing similar problems and there was a move on their part to consider allowing only those probationers to join the academy who have finally decided not to reappear any further. In order to bring seriousness on the part of the probationers in so far as taking the FC at Mussoorie, PTC at NIFM, Faridabad and Induction Training at NADFM, Pune is concerned, a similar thought process in respect of IDAS Probationers would be desirable. However, it may be mentioned here that such a move made by the department in past, could not meet with a favourable response from DOPT.

3.10.8 **Recommendation (R16):** Presently, there is no incentive for the probationers to perform well during any of the components of the induction training. No weightage is given to the marks obtained during the induction training for fixing their inter se seniority. As already mentioned above, the diversion of attention due to taking further attempts at the civil services examinations compounds the problem. As ascertained from the Police Academy Hyderabad

and LBSNAA, Mussoorie there is a system of giving weightage to their probationers. This system which was also in vogue in the Defence Accounts Department some time back, needs to be revived and operationalized.

3.10.9 **Recommendation (R17):**Further, some of the premier National Institutes like LBBSNAA, Mussoorie, NAAA, Shimla and SVPNPA, Hyderabad have a system to recognise the best probationers in different aspects of training as also the best overall probationer. A similar scheme for IDAS probationers would be desirable.

3.10.10 **Recommendation (R18):**As a consequence of curtailing the duration of Bharat Darshan, the probationers would need to be exposed to some of the important functional areas of the department in an alternative way. These areas include (i) Pension, (ii) Funds, (iii) Air Force, (iv) Navy, (v) Border Roads, and (vi) CSD. The committee proposes that NADFM, Pune may prepare appropriate background material pertaining in all these functional areas in close consultation with the PCsDA/CsDA concerned and circulate the same amongst the probationers for study. A test may be conducted at the end of NADFM training to evaluate the comprehension of the probationers in these areas. It would be mandatory to qualify the test, though, it may not carry any marks. Suggested areas to be covered in the pension and Navy modules is placed at Annexure 3.XVIII and 3.XIX respectively.

Pre- NIFM Induction programme for IDAS probationers (2006 Batch) at Training Division, Brar Square

Session	Topics
1	Navy : Role, structure & organization
1	DAD & Air Force
1	Functioning of CDA (Funds)
1	DAD organization, Role & Functions
1	Service profile, career prospects of IDAS officers
1	New pension scheme
1	Pension & Pension disbursement
1	Air Force: Role, structure & organization
1	Overview of IFA System
1	IFA System in Army
1	Overview of BRO
1	IFA System in Air Force
1	Ministry of Defence & Defence (Finance) – Organisation, Role & Functions
1	Local audit & Internal Audit
1	IFA System in Navy
1	DAD & Navy
1	BRO & DAD
1	Budget & Accounting
1	Overview of CSD
1	Overview of Coast Guard
1	Functioning of PAO (ORs)
1	DAD & DRDO

Calling on
CGDA/FA (DS)
Addl. CGDA (I)
Addl. CGDA (II)
Meeting with PCDA (HRD)/Pr. IFA, Jt.CsGDA (Systems, IT, AN)
Meeting with Jt. CsGDA (AT-I, AT-II, AT-III, Jt.CGDA (Bud.)
CGA
RRM

Framework for the Post-FC Induction Programme at CGDA Training Division, Brar Square, Delhi Cantt (20 Days)

Days	FN Sessions (2)	AN Sessions (2)
1 Day	Ministry of Defence; MoD (F): Organisation, role & functions	Defence Accounts Department: Organisation, role & functions
1 Day	Indian Army*: Organisation, role & functions	DAD & Indian Army
1 Day	Indian Navy*: Organisation, role & functions	DAD & Indian Navy
1 Day	Indian Air Force*: Organisation, role & functions	DAD & Indian Air Force
1 Day	Border Roads Organization*: Organisation, role & functions	DAD & Border Roads Organisation
1 Day	Ordnance Factories*: Organization, role & functions	DAD & Ordnance Factories
1 Day	Coast Guard* & CSD*: Organisation, role & functions	DAD & Coast Guard and CSD
1 Day	Accounts & Finance services; C&AG*	P&T (Finance) service*; IRAS*; ICAS*
1 Day	National Security	
1 Day	National Budget; Defence Budget	DAD & Defence Budget
1 Day	Service Profile: Career prospects of an IDAS Officer	
1 Day	DRDO*: Organization, role & functions	DAD & DRDO
1 Day	Ministry of Finance – Ministry of Personnel (DOPT)	
1 Day	CVC*: Vigilance	
1 Day	NIPFP, COD (Visits)	
2 Days	IFA System	
	**Probationer's Training Course (PTC) at NIFM, Faridabad: Perspective	**Probationer's Departmental Training at NADFM, Pune: Perspective

*Speakers from MOD, MOD (F), Army Hqrs., Naval Hqrs,. Air Hqrs., DRDO Hqrs., OFB, Hqrs. Coast Guard, Hqrs. CSD, Hqrs. of various Accounts services participating at NIFM, Faridabad may be invited to give their own perspective to the IDAS probationers. The speakers from reputed Defence related institutions e.g. IDSA, Institute for Air Power Studies etc. could also be invited to widen the horizons of the probationers.

**Director NADFM shall plan and co-ordinate the entire program in co-ordination with all concerned agencies and explain linkages and relevance of various modules during PTC and Departmental training to the probationers.

From Pre-page

Call on	
President of India; Vice-President of India	CGDA
RM; RRM	Addl. CsGDA
Cabinet Secretary; Defence Secretary	
Secretary (Defence Finance)/FA (DS)	
Army Chief	
Navy Chief	
Air Chief	
CG Chief; BR Chief	
C & AG	
CGA	
CVC	

Existing Syllabus of PTC at NIFM, Faridabad

Total duration of course 44 weeks (spread over two semesters Jan to Nov)

Semester I consists of 7 papers and semester II consists of 11 papers. In addition to this the probationers are sent on trekking, Bharat Darshan, Bureau of Parliamentary Studies and Training, one week attachment to National Academy of Audit and Accounts, Shimla etc. as follows:

Semester I	
101	Principles of Management & Organisational Behaviour
102	Economics I & II
103	Introduction to Computers – Structured System Analysis & Design and MIS (SSAD & MIS)
104	Introduction to Computers Structured System Analysis & Design and MIS (SSAD & MIS) (Practical)
105	Public Financial Administration I & II
106	Principles of Accounting I & II
107	Features of Government Accounting and Accounting for Non-Profit Organisation I & II
	Operational Paper
	1. Rules, Regulations and Procedures I & II
	2. Corporate Laws I &II
Semester II	
209	Principles of Management I & II
210	Auditing I & II
211	Cost and Management Accounting I & II
212	Good Governance and Responsive and Value Based Administration
213	Quantitative Techniques for Decision Making
214	Database Management Systems and Networks
215	Accounting and Auditing in EDP Environment
216	DBMS and EDP Accounting and Auditing (Practical)
217	Advanced Financial Accounting
218	Financial Markets and Institutions
	Optional Papers
	1. Principles of Taxation
	2. Production and operations Management
	3. Legal Business Environment

This attachment concludes with end-of-the-programme examination conducted by NIFM. The breakup of National Institute of Financial Management (NIFM) Faridabad is as follows: i) Class room training: 38 weeks, ii) Instructional Tour: 1-2 weeks, iii) Parliamentary Attachment: 1 week, iv) Examinations: 4 weeks

Existing Syllabus of Departmental training at NADFM, Pune

The course contents of the 11 training modules/sub modules covered at NADFM are as follows:

Modules	Topics
CDA (O) : 5 days	i) Ledger Wing, ii) Transportation Wing, iii) Archives Section, iv) EDP, v) DO II Cell, vi) Other Sections of CDA (O)
Fundamentals of Audit and Accounting : 5 days	Defence Account Code, Defence Audit Code, FR Part I & II and OM Part I&II.
Regional CDA :	i) AN, Pay & Travelling Allowance: FR-SR/CSR, CCS (Conduct) Rules & CCS (CCA) Rules, Performance Appraisal, Leave rules, FR/SR, ii) Pay Section: Pay Section, iii) 'T' & 'D' Section: Disbursement Section, Office Automation, iv) 'M' Section: An overview of 'M' Section, Audit and payment – various contingent/misc. claims and unit allowances, Audit and payment various training grants, Expenditure – Budget Monitoring, Advance – Payment, v) Internal Audit: Internal Audit reporting, CAG Audit and Reporting, Losses and regularization, Local Audit – planning and monitoring, Special Audit and Super Review, MIS, vi) 'E' Section including AAO GE/AAO BSO : MES organization - structure, role and functions, Overview of 'E' Section including IFA Systems, Different types of works in MES, Fundamental of Works Procedure, Tendering and contracts procedure in MES, Scrutiny of contract documents – Salient points and significance, Budgeting in MES, Payment provisions in MES, Price escalation – practical sessions, Disputes in MES Works, Accounting procedure in MES, Stores procurement in MES, Revenue in MES, Revenue Accounting in MES, ARMES Expenditure, vii) Stores Section : Overview of stores section- flow and interface, ASC TPCs/PNCs – issues for CDAs representative as finance member, ASC TPCs/PNCs – case studies, S&S Impreset - salient features, Role and responsibility of AOC, Salient features of Material management in AOC, CP and LP store, LP procedures and CFAs, Salient features of LP contracts, Role and responsibility of MFs, Organisational structure and procurement and disposal procedure, MF – Salient features of accounts and their auditing, DEO/Cantt Board, Role and structure of EME workshops, Procurement of stores and spares, Medical depots – structure, role, procurement procedure, Scrutiny of contracts, payment of bills and post payment process and significance, CHT – purpose/significance, role of DAD member in the board and payment procedures, viii) 'Accounts' Section : Issue of Defence cheque and its linking and accounting, Basic of Defence accounting, Defence Proforma – Account –agencies

	involved, Defence Exchange Accounting, Inter Departmental Settlement – Rlys, P&T MEA, other civil ministries State Govts., Debit head Registers and Review of balances, Suspense Accounting, Budgetary control of LCH and factorised heads, Various compilations and their intent.
Defence Organisation & Budget	i) Defence Organisation, ii) AHQ, iii) Air HQ, iv) NHQ, v) Air Force plans, vi) Air Force Budget, vii) Naval Plans, viii) Naval Budget, ix) Army Plans, x) Army Budget, xi) Budget formation-Allied Services, xii) Budget Monitoring.

Departmental Examination Part-I & II

Paper	Subject	Maximum Marks
I	Organisation & Functions of Regional CsDA (with books)	200
II	Compilation of Accounts & Budgetary Control (with books)	200
III	Audit of Stores (with books)	100
IV	Rules & Regulations (with books)	200
V	Organisation of Defence Services & DAD Role of Ministry of Defence including Defence Finance & Organisation of DG of Audit Defence Services (without books)	200
VI	Office Management including office Procedure (without books)	100
VII	Defence Accounts & Audit (without books)	150
VIII	Precis Writing and Letter Drafting	200
IX	Presentation of Project Work Assigned to Probationers on System Analysis & Design	300
X	Official Language (Proficiency Test-written)	100
XI	Official Language (viva voce)	100

Office of the Controller General of Defence Accounts
West Block-V, R.K. Puram, New Delhi-110605

IMPORTANT CIRCULAR

No. AN-I/1164/1/Vol-I   Dated: 03.10.2007

To

        All PCsDA/CsDA/IFAs
        (including PCA (Fys) & CFA (Fys.)

Subject: Directly recruited Time Scale IDAS Officers. A road map for Postings and Professional Development.

      The necessity to draw a long- term career plan for the IDAS officers, right from the stage of their induction in service, has been engaging the attention of the department for quite a long time. In this regard I) Acquisition and continual development of professional expertise to effectively deal with the assigned tasks in the wake of emerging challenges, ii) exposure to the latest trends in the realm of accounting, audit, procurement, contract management, payment and financial advice, iii) acquaintance with the emerging human resource practices across the public and private sector organisations and iv) actual practice of the skills, thus gained, at the work place have been advocated as the major plank of the policy. After careful consideration, it has been decided to define a road map of an IDAS officer during first seven and quarter years of her/his service spanning from the completion of initial mandatory training till promotion to the Junior administrative grade as follows:-

2.   **POSTINGS**

     First Posting : The IDAS probationers shall be posted in the main office of a Regional CDA or CFA (Fys.). The following broad pattern shall be followed:

     a.   The IDAS probationers shall be exposed to the functioning of different sections of a regional CDA office or CFA (Fys.) office for a duration of initial 18 months as follows:

          Regional CDA: Accounts Section (3 months); Stores contract section (3 months); Pay Section (3 months); Works section (3 months); EDP or PAO (ORs) (3 months); to be followed by a tenure as Local Audit Officer for duration of 3 months. CFA (Fys) : Labour Section (3 months); Material Section (3

months); Costing section (3 months); Internal Audit Section (3 months); to be followed as in-charge of a particular section (6 months).

b.   Having been exposed to various sections of a regional CDA or CFA (Fys) for 18 months as above, the officer could be given group-charge in the main office of regional CDA or CFA (Fys) as the case may be. This charge shall continue for about a year. It would be followed by a 2 week mandatory training to be imparted at Training division, Brar Square, before the officer is given second posting in Senior time scale.

Second Posting : The officers shall be given independent posting in a sub-office e.g. Area Accounts office, Br. Accounts office (Fys), Pay Accounts office (ORs), IFA office meant to be headed by the STS level officer. The officer could also be posted to a Functional controller's office or the main office of the Pr.CFA(Fys).

It would be followed by a 2 week mandatory training to be imparted at Training division, Brar Square, before the officer is given second posting in Senior time scale.

Third Posting : The officers shall be posted either in the main office of PCDA/CDA/CFA(Fys)/PCFA(Fys)/IFA or as the head of an independent office meant to be headed by a STS/JAG level officer.

An individual development plan of training for each and every officer shall also be drawn up by the training division in consultation with the concerned controller. It would not only help in developing the domain experts in the department but would also provide job and professional satisfaction to the officer concerned.

3.   **Responsibility of the Controlling Officers**

Successive posting shall be accompanied by the following measures:

a.   The specific targets of performance shall by predefined by the concerned controlling officers duly taking into consideration the guidelines defined in this HQr's circular No. AN/I/1058/ACR dated 30.06.2006;

b.   A suitable monitoring mechanism shall be put in place by the concerned controller to constantly guide the officer to help him achieve the defined targets, wherever required;

c.   Periodic workshops shall be institutionalized to improve communication and experience sharing with the counterparts/senior officers in the service, which shall have a multiplier effect.

4. **Responsibility of the CGDA Training Division, Brar Square**

Consequent upon the elevation of the officers to STS grade, at the end of FIRST and SECOND postings, the officers shall be deputed to undergo a **2 week mandatory development program** at Training Division, Brar Square to further hone up their skills in various functional areas viz. Procurement procedures; IFA system; Accounting; Audit etc.

Having completed first three postings as outlined above, these officers shall be on the verge of picking up their next promotion to Junior Administrative Grade; **a 2 week mandatory development program** shall be organized by the training Division, Brar Square.

The reporting/reviewing officers at the levels of CsDA/PCsDA upwards should give a careful thought to the guidelines outlined in para 1 and 2 and ensure its observance. Training Division, Brar Square shall take necessary steps to design and deliver appropriate development programs as outlined in para 4 above.

5. CGDA desires that these instructions be assiduously followed.

Sd/-xxx
(Sanjeev Kumar)
Jt.CGDA (Admin.)

TRAINING PROGRAMME
IDAS Probationers –
Module- 'E' Section including AAO GE/ AAO BSO/AAO DEO
(10 days)

Day & Session	Subject	Important areas.	Teaching methodology
1st day Session I	MES - Organization, structure, role & functions	▪ Organisation Chart ▪ Execution level ▪ User role	- Lecture on Power point
Session II	Overview of 'E' section including IFA system	▪ Role and functions ▪ Governing regulations ▪ IFA system- only out line	- Lecture on Power point
Session III Session IV	Different types of works in MES	▪ Works – major, minor, special ▪ Original Works & maintenance works ▪ Repairs-ordinary, special ▪ Others-deposit, agency, Ops ▪ Different CFAs ▪ Para 10,11,12 works	- Lecture on Power point - Case studies
2nd day Session I	Fundamentals of Works Procedure	▪ Provisions of DWP/ RMES ▪ Stages in works procedure ▪ Imp. Points to be seen in AAs. ▪ Technical sanction ▪ A/A & Technical sanction register ▪ Application of different scales ▪ FTP projects, FC Cases	- Lecture on Power point - Case studies
Session II	MAP Works	▪ MAP Works Procedure	- Lecture on Power point - Case studies
Session III	Planning & Execution of work	▪ Phases of execution of work ▪ Stages of planning (T&P Chart/Critical Path Method) ▪ Issue of stores to the contractor ▪ Handing over of site ▪ Site organization –	- Lecture on Power point - Display of formats of various documents

		contractor's responsibility ▪ Work site documents ▪ Importance of Work Site Order Book & Works Diary ▪ Works passing register & measurement books ▪ Supervision and inspection	
Session IV		Recce-cum-siting Board proceedings (practical Scrutiny of AAs. (Practical))	- Practical Exercise
3rd day Session I	Tendering and contracts procedure in MES	▪ Different types of contracts ▪ Classes of contractors ▪ General and SPl. Conditions (IAFW-2249) ▪ Earnest money, Security Deposit	- Lecture on Power point - Case studies
Session II	Tendering and contracts procedure in MES	▪ Special conditions – price escalation, mobilization advance etc.	- Lecture on Power point - Case studies - Illustrative calculations
Session III & IV	Scrutiny of contract documents. Salient points and significance	▪ Scrutiny of general/ special clauses in the CA ▪ Scrutiny of CA practical sessions. & case studies.	- Lecture on Power point - Case studies - Practical Exercise
4th day Session I	Scrutiny of contract documents. Salient points and significance	▪ Scrutiny of WO, DO, Amdts. ▪ Significance of DOs/ Amdts. ▪ Scrutiny of pro rata, star rates	- Lecture on Power point - Case studies
Session II	Budgeting in MES	▪ Allotment of funds – job-wise ▪ Re-appropriation of funds ▪ Placement of cash assignment ▪ Adjustment of TBOs/ CP Vrs. ▪ TBO Register & CP Vr	- Lecture on Power point - Case studies - Display of formats of documents

		Register	
Session III		▪ Scrutiny of WOs/DOs/Amdts (Practical)	- Practical exercise
Session IV		▪ Monitoring and Review mechanism – outstanding TBOs/ CP Vrs. (Practical)	- Practical exercise
5th day Session I	Payment provisions in MES	▪ RARs/Final Bills ▪ HRs/ Cont. Bills ▪ Pre./ Post audit cases ▪ Role of AAO GE/ MO ▪ Recovery of outstanding demands (Demand Register) ▪ Preparation of Abstract of Rt. & Ch. & PM	-Lecture on Power point -Display of Formats of DR & Abstract -Illustrative Example of Preparation Of PM
Session II	---do----	▪ --- do---	---do---
Session III & IV		▪ Case studies on overpayments	- Case studies
6th day Session I Session II	Price escalation practical sessions	▪ Calculation of price escalation in MES contracts ▪ Imp. Points & clauses to be seen	- Practical Exercise
Session III	O.P Works	▪ OP works ▪ S & S Imprest recoupment ▪ Compilation of expr. ▪ Construction accounts ▪ Post audit	- Lecture on power point - Display of formats of documents
Session IV	Disputes in MES works	▪ Arbitration awards ▪ Court decrees ▪ Courts deposits ▪ Charged expenditure ▪ Register of provisional payments ▪ Register of charged expenditure ▪ Procedure & accounting	- Lecture on power point - Case studies - Display of documents
7th day Session I	Accounting procedure in MES	▪ Contractors ledger ▪ Construction Account ▪ MER ▪ Completion Report Pt. A & B ▪ Closure of accounts ▪ Adjustment of PBD	- Lecture on power point - Case studies - Display of documents

		Vouchers ▪ Register of Military Buildings ▪ SIO works	
Session II	Construction Accounts & MER	Construction Account & MER linking (Practical session)	- Practical exercise
Session III		Scrutiny of Construction A/c Maintenance of Construction Accounts (OP works) (practical)	- Practical exercise
Session IV		Scrutiny of MER (fictitious adjustments, progress of work, booking of expr. Reconciliation with monthly compilation) (Practical session)	- Practical exercise
8th day Session I	Stores procurement in MES	▪ Stores procurement agencies – Div. Stocks/ Central Div. Stocks/ EPs etc. ▪ Procurement procedure ▪ Accounting & Auditing procedure ▪ Movement of stores between Divisions-TBOs	- Lecture on power point - Case studies
Session II	Revenue in MES	▪ Organisational chart of revenue Line in MES ▪ Role and functions of BSO ▪ Acquisition, maintenance and disposal of surplus/ salvage revenue assets	- Lecture on power point
Session III	Revenue accounting in MES	▪ Accounting and audit of revenue ▪ Role and functions of AAO BSO ▪ SIO revenue	- Lecture on power point - Case studies
Session IV		▪ Case studies on loss of revenue	- Case studies
9th day Session I	Defence Estates Organisation	▪ Role & structure of Defence Estates organization, Cantt. Board	- Lecture on power point
Session II		▪ Role of AAO DEO vetting of lease	- Lecture on power point - Case studies

		agreements Cash assignment	
Session III Session IV	ARMES Expenditure	▪ Significance of the report ▪ Various statements. ▪ Role of GE/ AAO GE/MO	- Display of the various statements - Lecture
10^{th Day} Session I & II	ARMES (Practical)	▪ (Writing a review based on data contained in various statements)	- Practical sessions
Session III & IV	Test / Quiz		

Recommended Readings: 1. MESR, OM Part-VIII, DWP, AAO GE (UA) Manual, MES Standing Orders.

TRAINING PROGRAMME
IDAS Probationers –
Module- 'Stores ' Section
(**7 Days**)

Day & Session	Subject	Important areas.	Teaching methodology	Faculty
1st day Session I	Overview of Stores section – flowchart and interface	▪ Role and functions – general ▪ Governing regulations ▪ Interface with Army – levels ▪ Also functions as IFA – brief	- Lecture on Power point - Flow chart	
Session II	AOC:Role	▪ Structure & role of AOC organization ▪ Role & responsibilities ▪ AOC Establishment & units ▪ Role of CODs	- Lecture on Power point - Flow chart	From CMM Jabalpur
Session III & IV	AOC: inventory mgt	▪ Inventory management in AOC ▪ Categorization of stores : class A & class B, warlike & nonwarlike ▪ ABC Analysis ▪ CP/LP Stores ▪ Supply chain management ▪ Provisioning & procurement procedures ▪ Technical terms used in provisioning ▪ Scaled/non scaled items,ISGs ▪ Indigenisation ▪ Budgetary control	- Lecture on Power point - Discussion - Case studies -	From CMM Jabalpur
2nd day Session I	Disposal of stores	▪ Disposal of salvage/surplus stores, obsolete & obsolescent stores, fixation of RGP, auction through MSTC, recovery of sales tax from the buyer	- Lecture on power point - Case studies - Discussion	
Session II	Mock RGP Board	▪ Practical	- Practical Exercise	
Session III	Role and responsibility of MFs Organisational structure and procurement and disposal procedure. MF –	▪ Organisational structure of MFs ▪ Role and responsibility ▪ Procurement/ disposal procedure e.g. stores, cattle, output (products) etc. ▪ Placement of cash assignment	- Lecture on power point - Discussion	

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	Salient features of accounts and their audit			
Session IV	Review of Annual Accounts of MF	▪ Practical Session	- Practical Exercise	
3rd day Session I	Role & structure of EME Workshops	▪ Structure, role & functions of EME Workshops ▪ Procurement Procedure for spares and stores ▪ DGEME grants Case study	- Lecture on Power point - Case study	
Session II	Medical depots – structure, role, procurement procedure Case study – Medical purchases	▪ Structure, role and functions ▪ Procurement procedure ▪ Short shelf life medicines ▪ Case studies - Medical purchases	- Lecture on Power point - Case study	
Session III	Scrutiny of contracts, payment of bills and post payment process and significance	▪ Use of check list ▪ Flow of documents ▪ Role of EDP/ D section ▪ EM/ Security deposits ▪ Scheduling of Vrs.	- Lecture on Power point - Flow chart	
Session IV	CHT – purpose/ significance, role of DAD member in the board and payment procedure	▪ Purpose and significance ▪ Various CFAs ▪ Powers during war/ Ops etc. ▪ Role of the DAD representative in CHT board	- Lecture on Power point	
4th day Session I	Mock TPC	▪ Hiring of CHT	- Practical Exercise Role Playing	
Session II	ASC	▪ Role and Functions and Structure of ASC (Army Hqrs, Command Hqrs, Area, Sub Area, Corps, Div level) ▪ Types of Stores –LP & CP ▪ Role of APO (Army Purchase Organisation) ▪ Inventory Management in ASC ▪ Reserves – What & Why	- Lecture on power point - Flow Chart	Faculty from ASC
Session III	ASC	▪ ASC – Provisioning and Procurement Procedure ▪ Dry items, POL – CP ▪ LP on failure of Central Sources, issue of substitutes,	- Lecture on power point - Case study	Faculty from ASC

		Financial powers of CFAs at various levels		
Session IV	ASC	▪ ASC –Fresh supplies Contracts ▪ POG, Milk, Fruits and Vegetables ▪ Assessment of requirement, ▪ Entitlements, issue of substitutes ▪ Basket rates, crop patters, catchment areas ▪ Genii of vegetables, citrus/non citrus fruit ▪ Schedule of percentages, factors governing contracts	- Lecture on powerpoint - Case study	Faculty from ASC
5th Day Session I	ASC	▪ ASC – Fresh Supplies Contracts ▪ Meat, chicken, eggs, MOH ▪ Entitlements (SRS), ASC specifications, Packages available- Substitute items catchment areas ▪ Factors governing meat contracts, sources of supply	- Lecture on powerpoint - Case study	Faculty from ASC
Session II And Session III	ASC	▪ Working out of Qtys, tendering action, role of tender opening board ▪ ASC Contracts- Periodicity, Short Term ▪ Preparation of CST ▪ Fixation of RRs ▪ Factors taken into account ▪ Pattern of demand and supply ▪ Contractors psychology ▪ Role of DAD Rep. ▪ Databank of Rates, LPRs Role of TPC/PNC, Recording of TPC/PNC minutes, Dissent note	- Lecture on powerpoint - Case study	
Session IV	Mock TPC	▪ For procurement of meat items	- Role playing	
6th Day Session I	Negotiation	▪ Negotiation skills – dos & don'ts ▪ What to negotiate	- Lecture	
Session II		▪ Case study on procurement	- Case study	

		• of fruit/veg. items •		
Session III		• Recording of TPC/PNC minutes (Practical session)	- Practical session	
Session IV		• Case study on POG items	- Case study	
7th Day Session I		• Vetting of ASC Contracts • Practical Session	-Practical exercise	
Session II	S&S Imprest	• S & S Imprest • Salient features • Placement of funds, recoupment of imprest, submission of accounts • Audit and scrutiny of vouchers • Adjustment and compilation • Scheduling of vouchers (Flow Chart) •	- Lecture on power point - Case study	
Session III	S & S Imprest	• Practical Session	- Practical Exercise	
Session IV	Test	•		

Recommended Reading: OM Part II Vol I, ASC Training Vol I & II, DGOS Technical Instructions 038, SAI, SRS, Govt Instructions on the subject, Defence Audit code.

TRAINING PROGRAMME
IDAS Probationers –
Module- 'Accounts' Section.
(5 Day Module)

Day & Session	Subject	Important areas.	Teaching methodology	Faculty
1ˢᵗ Day Session I	Role and functions of Accounts Section	▪ Overview of Accounts Section	- Lecture on Power Point - Flowcharts	
Session II & Session III	Basics of Defence accounting	▪ Concept of Receipts and charges ▪ Service/RDR heads/deduct heads ▪ Classification system- codification, punching medium ▪ Classes of vouchers ▪ March (Prem),March (Supplementary corrections), March (Final) ▪ Centrally conrolled, Locally conrolled, Factorised Heads ▪ Accounting and control system- Suspense heads as control points ▪ Defence cheque – on any treasury	- Lecture on Power Point - Flowcharts - Display of PM format	
Session IV	Issue of Defence Cheque and its linking and accounting	▪ Case study on issue of fresh cheques/lost cheques/ missing cheques, cheques cancelled but paid	- Case Study - Practical on preparation of PM for issue of fresh cheque	
2ⁿᵈ Day Session I & Session II	Defence Proforma Account – agencies involved	▪ Flow of documents, accounting entries significance of each stage – Audit & D sections, SBI/RBI/Other (Treasury), SBI (GAD), SBI (FPB), RBI (CAS), Accounts section. ▪ Focal Point Branch Scheme, DMS ▪ Origin and clearance and significance of balances in	- Lecture on power point - Flow charts - Display of cheque slip format - Formats of Registers be displayed - Display of scrolls and advices	

		suspense account • Various documents and registers • Significance of linking of paid cheques with Schedule-III • Linking of DMROs with OMROs • Reconciliation of debit & Credits with RDR compilation		
Session III & Session IV	Preparation of PM – Practical session	**Credit Transactions** • Adjustment of MRO by audit section • Adjustment of Credit scrolls by Accounts Section • Operation of RBI deposits • Operation of RBI suspense unclassified **Debit Transactions** • Issue of cheque by audit Section • Adjustment of debit scroll by Accounts section • Operation of RBI deposit head • Operation of RBI Suspense unclassified •	- Practical Exercises - Discussion - Solution to be displayed on Power point	
3rd Day Session I & Session II	Defence Exchange Account	• What heads and situation • Flow of documents, accounting entries, significance at each stage- Audit section (originator), Accounts section originator, EDP centre Meerut, Audit section (responder), Accounts section (responder) • Origin and significance of balances in suspense accounts • Live cases to be shown/discussed & practical session on preparation of DID schedule and response to DID schedule.	- Power Point Presentation - Flow Chart - Display of DID Schedule format - Display of EDP Centre lists of outstanding DID Schedules	
Session III	Debt head Register and	• Maintenance – significance • Significance of review of	- Lecture on power point	

	Review of Balances	balances ▪ Linkage with DID schedules, Adverse balances	- Display of format of DHR	
Session IV	Annual Review of Balances	▪ Practical session	- Practical Exercise - Interpretation of balances under various heads and report writing	
4ᵗʰ Day Session I	Inter Departmental Settlement – Rlys, P& T, MEA, other civil ministries, State Govts.,	▪ What situation ▪ Inward and Outward Settlement Account ▪ Flow of documents, accounting entries – significance at each stage ▪ Origin and significance of balances in suspense account ▪ Live cases to be shown/discussed	- Lecture on power point - Flow Chart - Illustrations of accounting entries	
Session II	Practical session on Inward Settlement Account	▪ Accounting entries for credit and debit transactions by Audit Section ▪ Accounting entries by Accounts Section on receipt of clearance memo	- Practical Session	
Session III	Suspense Account	▪ Origin and significance of balances in suspense accounts clearance ▪ Classified/unclassified ▪ Live cases to be shown and discussed	- Lecture on Power point - Case Study - Discussion	
Session IV	Budgetary control of LCH and factorised heads	▪ Watching expenditure against allotment-charged expenditure ▪ Generating necessary financial reports	- Lecture on Power point - Display of formats of reports	
5ᵗʰ Day Session I	Monitoring mechanism	▪ Monitoring mechanism in Accounts-MIS ▪ Focus areas to be monitored by a Group Officer ▪ Linkages with other sections	- Lecture on powerpoint - Flow charts	
Session II	Various	▪ Sectional compilation	- Lecture on Power	

	compilations And their intent	▪ All India printed compilation ▪ Other MIS reports ▪ Importance of review of compilation : Points to be seen	point - Display of list of common errors - Display of formats of reports	
Session III	EDP, DDP role and significance	▪ Automation in Accounts Section ▪ MEIT an overview	- Lecture on Power Point - Flow Charts	
Session III	Test			

Recommended Readings: Defence Accounts Code, OM Part-II Vol-I, Classification Hand Book, RDR Pamphlet.

TRAINING PROGRAMME
IDAS Probationers –
Module- Pay, T & D Section.
(3 Days)

Day & Session	Subject	Important areas.	Teaching methodology	Faculty
1st day Session I	Overview of Pay Section in Regional Controller	▪	- Lecture on power point	
Session II		▪ Responsibilities of Executives, Role and functions of audit, TDS, Filing of Returns, Demand Registers, Linking of last charge, LPCs and DP Sheets/Cheque slips	- Lecture on power point - Display of formats of documents	
Session III		▪ Practical session – Audit of Pay Bills, Recovery of outstanding, demands, up-dation of Demand Registers	- Practical exercise	
Session IV	Pay Fixation	▪ Practical	- Practical exercise	
2nd day Session I	ACP – What & Why	▪ Various clarifications and their implications	- Lecture on power point	
Session II	Pension Papers	▪ Processing of pension papers	- Lecture on power point	
Session III	Fund Cell	Role & significance of fund cell Monitoring procedure ▪ Minimizing GP Fund complaints	- Lecture on power point - Case studies	
Session IV	Overview of "T" Section in Regional Controller	▪	- Lecture on power point	
3rd Day Session I	"T" Section	▪ Role and function of "T" Section ▪ Payment of various Advances ▪ ADRs – significance, maintenance, review etc., ▪ Payment procedure	- Lecture on power point - Flow chart - Display of formats of documents	
Session II	'Disbursement' Section	▪ Role and function of Disbursement – 'D' Section ▪ ECS & EFT	- Lecture on power point - Flow chart	

		▪ Vigilance checks on dispatch of cheques ▪ (Correctness of addresses, complete address on cheque slips, checking of a few envelopes)		
Session III	Office automation (MEIT)	▪ Application to various sections ▪ Grey areas	- Lecture on power point - Flow Chart	
Session IV	Test	▪		

Recommended Readings:- OM Part-II Vol-I, FR & SR.

TRAINING PROGRAMME
IDAS Probationers –
Module- 'Internal Audit' Section including MIS

Day & Session	Subject	Important areas.	Teaching methodology	Faculty
1st day Session I	Introduction	▪ Role and functions ▪ Areas of inputs and possible interface	- Lecture - Flow chart	
Session II	Internal Audit Reporting	▪ **MFAI** – significance, types of objections included, subsequent action		
Session III			- Lecture - Case studies - Handouts with formats	
Session IV		▪ **AAC** – significance, importance of different statements, reporting system ▪ **IAR** – purpose and importance, reporting system, points to be included etc. ▪ Role of FA section ▪ **Case Studies** on above topics		
2nd day Session I	Losses and regularization	▪ Types of losses ▪ Determining of CFA ▪ Regularisation action	- Lecture - Case study	
Session II		▪ Role of DAD- audit report. ▪ Case study		
Session III		▪ Case studies - Inventory management in CODs	- Case Study	
Session IV	Drafting of audit Reports	▪ Language of audit objections & audit reports (with practicals)	- Lecture - Practical exercise	
3rd day Session I	Local Audit – planning and monitoring	▪ Monitoring and approving of Local Audit programmes and Audit/ review/ cash inspection completion reports ▪ Fixation of audit mandays ▪ Action on Spl. Audit report	- Lecture - Handouts	
Session II	Special Audit and Super Review	▪ Significance ▪ Frequency ▪ Reporting system Areas of concern	- Lecture - Handouts	
Session III	MIS	▪ MPR ▪ MAR ▪ Other reporting system	- Lecture - Handouts	
Session IV	Test	▪		

Recommended readings: ALAM Part-I & II, OM Part-II Vol-I, SAI, Defence Audit Code and FR Part-I Vol-I.

TRAINING PROGRAMME
IDAS Probationers –
Module- 'M' Section (2 Day Module)

Day & Session	Subject	Important areas.	Teaching methodology	Faculty
1st Day Session I	An overview of 'M' Section	▪ Role and function ▪ Significance ▪ Nature of payments	- Lecture on Power point	
Session II	Audit and payment – various contingent/misc. claims and unit allowances	▪ Nature of various contingent claims ▪ Misc. claims ▪ Unit allowances ▪ Salient features in audit	- Lecture on Power point - Case studies	
Session III	Audit and payment – Various training grants	▪ Types of training grants – ATG, ETG, FPTG etc., ▪ Significance of these grants ▪ Role of DAD in payment of the claims pertaining to them ▪ Procedure of payment	- Lecture on Power point - Case studies	
Session IV	Post audit of vouchers	▪ Nature of irregularities observed ▪ Case studies on post audit of training grants	- Lecture on Power point - Case studies	
2nd Day Session I	Expenditure – Budget Monitoring	▪ Ways and means of effective budget monitoring ▪ Role and purpose of it ▪ Flow of allocation and re-appropriation of funds ▪ Reporting system from DAD	- Lecture on Power point	
Session II & Session III	Advances – Payment	▪ Permanent advances ▪ Imprest account advances ▪ Recoupment, Accounting and adjustment procedure ▪ Foreign training allowances ▪ Case study	- Lecture on Power point - Case studies	
Session IV	Test	▪		

Recommended Readings: OM Part-II Vol-I, Unit Allowances, FR Part-I Vol-I.

Training Programme
IDAS Probationers
PAO(ORs)
(2 Days)

Day & Session	Subject	Important areas.	Teaching methodology	Faculty
1ˢᵗ Day Session I	Overview of functioning of PAO	• Role and responsibilities of PAO(ORs)	-Lecture on Power point -Flowcharts	
Session II	The concept of IRLA	• IRLA vs Pay bill system	-Lecture on Power point -Flowcharts	
Session III	The computerization of PAO(ORs)	• Historical background • Batch Processing • On Line Transaction Processing(MEIT)	-Lecture on Power point -Flowcharts	
Session IV	Electronic Data Processing	• Receipt of data • Batch Preparation • Data entry & Validation • Data processing	-Lecture on Power point -Flowcharts	
2ⁿᵈ Day Session I	Introduction to Quarterly statement of Accounts(QSAs)	• Opening & closing of IRLAs • Abstract of Receipts & Charges • Reports & returns	-Lecture on Power point -Flowcharts	
Session II	Functions of various sections of PAO(ORs)	• Imprest • Ledger Groups • CC • DOII Cell • OM X • Appendix 'J'	-Lecture on Power point -Flowcharts -Case studies	
Session III	The Concept of Final Settlement	• Final Settlement of Accounts • NE Summary • LPC	-Lecture on Power point -Flowcharts -Case studies	
Session IV	Test			

Recommended Reading:
1.ORs Pay System by RTC Bangalore
2.Workshop on ORs Pay System by CGDA's EDP Centre

Proposed Course Curriculum for
IDAS Probationers at NADP, Ambajhari

Sl No.	Topics
1	Overview of Ordnance Factories Organisation
2	Inter-linkages of OFB with Department of Defence Production and Supply, DRDO, DGQA and Services (ARMY, AIR FORCE, NAVY)
3	Linkage of Ordnance Factories / OFB with P C of A (Fys) Organisation and Branch Accounts Offices
4	Functions of Various Sections in Ordnance Factories and their responsibilities
5	Industrial payment Laws & Acts governing it for e.g., Factories Act, 1884 ; Payment of Wages Act, 1936 ; Workmen Compensation Act ; Workmen Bonus Act, 1993 ; Explosive Substances Act, 1908
5	e-administration, e-procurement, e-auction, e-payment, EARS (Electronic Attendance Recording System)
6	PPC Package
7	Delegation of Financial Powers to OFB/Factories
8	Budget and it's Monitoring and Cost Control in Ordnance Factories
9	Material procurement–Stores and planning, Material Management Manual– broad outline, Law of Carriage of Goods by Sea & Air, Relevant provisions of Sale of Goods Act, 1913. Arbitration and Conciliation Act 1996 including provisions relating to international arbitration
10	Inventory Management, Standard Estimates, Stock verification, Issue & Receipt of Stores.
11	Disposal – Stores and Plant & Machinery.
12	Pricing mechanism –Services, Civil trade, Export, IFDs, Make or buy decisions.
13	Security regulations in Ordnance Factories, Environmental & Pollution Laws.
14	Civil works and estate management in Ordnance Factories, Quarters and rent policies in Ordnance Factories.
15	Works Committee, JCM, ULMC, Local productivity council, Liaison meeting, Medical Services in Ordnance Factories.
16	Concepts of Total Productivity Management (TPM) and Total Quality Management (TQM) in Ordnance Factories.

Note:

The curriculum will include visit to shop floor & sections of Fys including the documents generated, their purpose and flow.

Proposed Course Curriculum
for IDAS Probationers at NADFM, Pune

Sl	Topics
1	Role & functions of PC of A (Fys) – Linkages with OFB, CGDA & Branch AO.
2	Role and functions of Branch AO.
3	Labour Accounting, Flow of documents, Preparation of Agreement form of Labour, Disbursement Certificate, Generation of Labour extract, Overtime under departmental Rules / Factories Act, Overtime Bonus, Integration of Labour Payment with costing.
4	Material Accounting, Vetting of SHIS, Audit of Supply Order, Post Contract Management, Payment of Supplier Bills, Opening of LC, Outstanding Assets and Liabilities, Preparation of Annual Store Account, Generation of PSA & PSL, Generation of Material abstract, Integration of Material Accounting with Costing.
5	Cost Accounting - Overhead, Step-ladder system / Shop Budget Committee, Standard Estimates, Variance Analysis, Pricing.
6	Compilation of Principle Ledger, preparation of Annual Accounts
7	Accounting of Capital Assets, Annual RR Plan, Procurement of Plant & Machinery, Calculation of depreciation.
8	Scrap disposal and Accounting of Sale proceeds.
9	Role of Finance Member in TPC, Case studies in procurement.
10	Hospitals/Schools – Welfare measures, Estate Management.
11	Reconciliation of financial and cost compilation.
12	Auditable documents and their purpose.
13	Internal audit structure, linkage & role of internal audit with special reference to case studies of audit observations/draft paras /audit paras.
14	Existing Computerized Packages for Labour, Inventory & Costing.
15	URS developed for MEIT and further progress thereof.
16	Preparation of Financial Statements and their Analysis – by analyzing the Annual Report of a Defence PSU.

Note:

The curriculum will include practicals with document generated, their purpose and flow.

Import - Export Policy / Procedures

Sl	Topics
1	Current export import policy.
2	Import Export procedures / Import Export documentation.
3	Foreign Exchange Management Act (FEMA) and Rules
4	International terms of payment (Incoterms).
5	Letters of credit.
6	Procedures for customs clearance of imported goods.
7	Customs and practice to document the credits (UCP-600).
8	World shipping terms.
9	Indian shipping - An overview.
10	Bank guarantees in internal trade.
11	Model commercial agency contract, model distributorship.
12	International trade terms.
13	International certificate of origin guidelines.

Technology Management Module.

Sl. No.	Topics
1	Fundamentals of Management of Technology.
2	Strategic Technology Management
3	Management of Innovation and Research and Development.
4	Management of Technology transfer and absorption.

1. **Basic Rules on Procurement**

   a. Areas – DPM-2006, DPP-2006, GFR-2005, DGS&D Manual, MoF Manual on Procurement, FR Part I Vol I and IFA Manuals of DAD.

   b. Duration – 1 week

1st Day	Introduction	Perspective on DPM-2006-Part I	Perspective on DPM-2006-Part II	Perspective on DPM-2006-Part III
2nd Day	Perspective on DPM-2006-Part IV	Perspective on DPM-2006-Part V	Perspective on DPM-2006-Part VI	Perspective on DPP-2006-Part I
3rd Day	Perspective on DPP-2006-Part II	Perspective on DPP-2006-Part III	Perspective on DPP-2006-Part VI	Perspective on DPP-2006-Part V
4th Day	Perspective on GFR-2005-Part I	Perspective on GFR-2005-Part II	Perspective on MoF Manual on Policies and Procedures for Purchase of Goods – Part I	Perspective on MoF Manual on Policies and Procedures for Purchase of Goods – Part II
5th Day	Perspective on Financial Regulations	Perspective on DGS&D	Perspective on DAD IFA Manuals	Test

2. **Users' appreciation**

   a. Areas – Procurement procedures and Material Management areas of Army, Navy, Air Force, BRO, DRDO and Ordnance Factories.

   b. Duration – 1 week

1st Day	Introduction	Perspective on Border Road Procurement Procedures	Perspective on DRDO Procurement – Part I	Perspective on DRDO Procurement – Part II
2nd Day	Perspective on Army Procurement – Ordnance	Perspective on Army Procurement – EME	Perspective on Army Procurement – ASC	Perspective on Army Procurement – Computerization in Logistics Management

3rd Day	Perspective on Navy Procurement – Part I – Material Management Manual	Perspective on Navy Procurement – Part II – Navy Material Planning Manual	Perspective on Navy Procurement – Part III – Navy Procurement Manual	Perspective on Navy Procurement – computerization in Logistics Management
4th Day	Perspective on Air Force Procurement – Part I	Perspective on Air Force Procurement – Part II	Perspective on Air Force Procurement – Part III	Perspective on Air Force Procurement – computerization in Logistics Management
5th Day	Perspective on OFB Procurement – Part I	Perspective on OFB Procurement – Part II	Perspective on OFB Procurement – Part III	Test

3. **Selective concepts in Materials and Logistics Management relevant to area of Procurement**

    a. Areas – Push and Pull systems, JIT, MRP, Inventory types, Inventory costs, EOQ, Selective Inventory control, Planned stockouts, Demand Forecasting, Codification & Standardization, Replacement Decisions, Source selection, Types of contracts, Technological terms, Technical specs, Repair & Maintenance philosophy, Scrap management, Integrated Supply Chain Management and e-procurement.

    b. Duration – 1 week

    c. Faculty –IIM/IIPA Faculty

1st Day	Inventory Management Models & Materials Planning	Selective Inventory Control	Economic Order Quantity & other Models	Replacement Decision Models
2nd Day	Types of Contracts	Source selection	Repair and Maintenance philosophy in Defence	Obsolete, Surplus and Scrap Management
3rd Day	Terms related to Technological Projects	Importance of framing correct Technical specifications	Latest developments in Purchase Management	Demonstration on e-procurement

4. **Selective concepts in Costing techniques relevant to Procurement**

    a.   Areas –Marginal Return principles, Probing Assumptions, Value Analysis & Value Engineering, Lifecycle costing, Total Ownership costing, Time Value of money, NPV, DCF techniques, Financial statements analysis, Measuring company performance, Price analysis, Cost –based pricing models, Reverse Analysis, Break-even analysis, Cost-effective analysis, Bench-marking, Data-base-management, Market research and Web-based Research.

    b.   Duration – 1 week

    c.   Faculty –ICWA Faculty

1st Day	Introduction	Marginal return Principles	Probing assumptions in proposals	Value Analysis and Value Engineering
2nd Day	Life-cycle cost	Time Value of Money & Net Present Value	Discounted Cash-Flow analysis	Bench-marking of price in Defence
3rd Day	Financial statement analysis	Measuring company performance	Price analysis – External & Internal factors	Cost-effective analysis
4th Day	Cost Analysis techniques – Cost-based Pricing Models	Cost Analysis techniques – Reverse & Break-even analysis Analysis techniques	Data-base management for better Costing	Web-based Search mechanism for better costing

Total Duration – 20 Days (at NADFM, PUNE)

TRAINING PROGRAMME FOR IDAS PROBATIONERS
PENSION MODULE
2 WORKING DAYS
and
suggested contents of Reading Material

SL NO	TOPIC
01	ORGANIZATIONAL STRUCTURE OF THE PRINCIPAL CDA (P) WITH ROLE OF EACH SECTION/CELL
02	PENSION DEFINITION, HOW PENSION IS EARNED? ORGANIZATIONAL UNITS INVOLVED IN INITIATION OF PENSION CLAIM OF PBOR, CIVILIANS & COMMISSIONED, OFFICERS NOTIFICATION AND PAYMENT THEREOF VIS A VIS PROCEDURE OF SANCTION AND AUTHORIZATION THROUGH COMPUTER AND MANUAL PROCESS.
03	DIFFERENT TYPES OF PENSIONARY AWARDS IN RESPECT OF COMMISSIONED OFFICERS AND THEIR FAMILIES
04	INITIATION AND PROCESSING OF PENSION CLAIM THROUGH LPC-CUM DATA SHEET IN RESPECT OF COMMISSIONED OFFICERS.
05	VARIOUS TYPES OF PENSIONARY AWARDS IN RESPECT TO DEFENCE CIVILIANS INCLUDING DAD, GREF AND COAST GUARDS.
06	INITIATION OF PENSION CLAIM THROUGH LPC-CUM DATA SHEET IN RESPECT OF DEFENCE CIVILIANS.
07	NEW PENSION SCHEME
08	PROCEDURE OF GRANT OF SERVICE PENSION, GRATUITY AND COMMUTATION OF PENSION IN RESPECT OF PBOR.
09	PROCEDURE OF GRANT OF DISABILITY PENSION, WAR INJURY PENSION, INVALID PENSION, COMPENSATION IN LIEU OF DE, LMC CASES, SCOPE OF APPEAL.
10	PROCEDURE FOR GRANT OF ORDINARY F.P, SFP & LIBERALIZED F.P., EXGRATIA AWARDS, GALLANTRY AWARDS.
11	SCHEME OF AUTHORIZATION OF PROVISIONAL/INTERIM AWARDS IN DEATH CASES OF CIVILIANS/PBOR/COMMISSIONED OFFICERS-IT'S PROCEDURE AND ADJUSTMENT.
12	PAYMENT OF PENSION THROUGH VARIOUS PENSION DISBURSING AGENCIES, THEIR ROLE IN PAYMENT TO DEFENCE PENSIONERS, VARIOUS OTHER CLAIMS CONNECTED THEREWITH.
13	AUDIT OF PENSION PAYMENT VOUCHERS/SCROLLS. VIZ. CONVENTIONAL AUDIT, SCREEN AUDIT & AUDIT.
14	PROCEDURE OF (A) AUDIT OF FIRST/LAST PAYMENT (B) POWER OF PDAS TO DEAL VARIOUS CLAIMS (C) ARREARS PAYMENT OF PENSION (D) PAYMENT TO MISSING PENSIONERS

15	CLASSIFICATION OF PENSION EXPENDITURE, COMPILATION WITH REFERENCE TO VOUCHERS/SCROLLS AND REIMBURSEMENT TO THREASURIES. SYSTEM OF REIMBURSEMENT TO PSBS AND POS. BUDGET METHODOLOGY OF PREPARING VARIOUS ESTIMATES FOR DEFENCE PENSION PAYMENT.
16	ADJUSTMENT AND RECONCILIATION OF TRANSACTION WITH PUBLIC SECTOR BANKS/RESERVE BANK OF INDIA, FOREIGN AGENCIES ON WHOSE BEHALF GOVT. OF INDIA IS MAKING PAYMENT AND PAYMENT MADE BY INDIAN EMBASSIES ABROAD TO DEFENCE PENSIONERS. SINGLE WINDOW SYSTEM.
17	PAYMENT OF PENSION BY DPDOS AND THEIR SYSTEM OF ADJUSTMENT AND ACCOUNTING.
18	CONTEMPT CASES AND ITS MONITORING IMPLEMENTATION OF COURTS JUDGMENTS FUNCTIONING OF LEGAL CELL, NOTICES, COURT CASES-ITS HANDLING AND MONITORING.
19	RTI & GRIEVANCES HANDLING MECHANISM & PENSION ADALAT.
20	CALCULATION OF VARIOUS TYPES OF PENSIONS.
21	OPEN SESSION
22	EXAMINATION

PCDA (N) MUMBAI
Suggested Reading Material

Srl. No	Sections	Topics
1.	Stores Section	(a) Scrutiny of contracts – CST, Sanctions **(b) Payment of Contractors bills (local purchase) pertaining to Navy and Coast Guard – audit of sanctions, supply orders,CST** (c) UK invoice-linking **(d) Post audit of bills received from Imprest Sec** **(e) Inter Service adjustments and MROs.** (f) Landing and parking charges.
2.	Pay Section	(a) Civilians Pay and allowances **(b) Personal claims – HBA, GPF, etc.** **(c) Pay Fixation on promotion.** **(d) Pay fixation on implementation of Central Pay Commission** (e) Audit of data sheets on superannuation / VRS and onward transmission to PCDA (P) Allahabad.
3.	IRLA Section	**(a) Audit of Authorisation Slips/Disbursement Ledgers.** (b) Personal claims –Pre audit /Post audit **(c) Pay Fixation on promotion.** **(d) Pay & Allowances of Officers/PBORs.** (e) Organisation of Naval Pay Office.
4.	Wages Section	**(a) Pay and allowances of industrial employees in Navy** (i) Overtime – single , double (ii) Time card, marking of attendance. **(iii) Types of workers – skilled, semi skilled, unskilled, highly skilled** **(iv) Allowances – DA, HRA, CCA, Bonus, night duty allowance** **(b) Personal claims – LTC, TA/DA, GPF, Cycle, Scooter advance.**
5.	Coast Guard Section	**(a) Pay and allowances of Coast Guard – Civilians, officers & Naviks, Deputationists.** **(i) Credits - Basic Pay, DA, HRA, CCA, Flying pay, Special Increment.** (ii) Debits - GPF, NGIS, Monthly Recovery of advances – GPF, Cycle,etc.

		(b)	**Personal claims – HBA, Cycle, etc.**
		(c)	**Pay Fixation on promotion.**
		(d)	Pay fixation on implementation of Central Pay Commission
		(e)	**Audit of data sheets on superannuation / VRS and onward transmission to PCDA (P) Allahabad**
		(f)	General Provident Fund of Coast Guard Personnel – Civilians , Officers and Naviks
6.	Imprest Section	(a)	Cash Assignment
		(b)	Imprest
		(c)	**Public Fund Accounts.**
		(d)	**Money Warrant.**
		(e)	Scheduling of Vouchers after codification.
7.	TA Section	**(a)**	**Travelling Allowances on tour- Navy personnel and CG personnel.** (Civilian and service personnel)
		(b)	**LTC claims of Navy personnel and CG personnel.** (Civilian and service personnel)
		(c)	Maintenance of Demand Registers.
8.	Costing Section	**(a)**	**Costing of work done in Naval Dockyard.- scrutiny of work orders, cost cards, and job cards.**
		(b)	Preparation of Annual statement of works and production account of Naval Dockyard.
9.	Fund Cell	**(a)**	**Allotment of GPF account numbers.**
		(b)	**Deductions under New Pension Scheme.**
		(c)	**Deductions under General Provident Rules.**
		(d)	**Inclusion of credits and debits of GPF during the year- withdrawal, advances and subscription.**
		(e)	Issue of CCO 9.
10.	NLAOs Local Audit	**(a)**	**Audit programme for audit of ships & Establishments.**
		(b)	**Linking of CRVs received from Stores section, FA to ASD and Imprest Section.**
		(c)	**Audit of Victualling Stores, consumables.**
		(d)	**Linking and pairing of UK/USA invoices.**
		(e)	ILMS

11.	IFA	**(a)**	**Concurrence of cases pertaining to purchase of Stores etc.**
		(b)	Delegation of Financial Powers to Naval Authorities.
12.	Pension Section	**(a)**	**Types of Pension.**
		(b)	**Sanction and verification of Pension through PPOs.**
		(c)	**Gratuity.**
13.	IA Section	**(a)**	**Preparation of AAC.**
		(b)	**MFAI, Internal Audit Report.**
		(c)	**LTAR, Draft Para.**
		(d)	Loss Statement.
14.	Cost Audit Cell	(a)	Audit of expenditure relating to construction of ships on cost plus basis.

Study Tour to Mumbai

DAY	PROGRAMME
DAY-1	(i) MEETING WITH PCDA (N) (ii) BRIEFING REGARING THE PCDA (N) STRUCTURE, ROLE AND FUNCTIONS OF PCDA (N) FUNCTIONS SPECIFIC TO CDA(N)
DAY- 2	VISIT TO INS HAMLA
DAY-3	VISIT TO ASD, MUMBAI ROLE AND FUNCTIONS OF (A) FA TO ASD (B) WAGES SECTION (C) COSTING SECTION
DAY-4	VISIT TO A SHIP ROLE & FUNCTIONS OF IFA WNC
DAY-5	VISIT TO COAST GUARD HQ (W)/SHIP OF CG/SHIP OF CG
DAY-6	VISIT TO MATERIAL SUPERINTENDENT ORGANISATION, FA TO MS PRESENTATION ON ILMS. VISIT TO NLAO(B)
DAY-7	VISIT TO MDL. ROLE & FUNCTIONS OF COST AUDIT CELL. MEETING WITH PCDA (N) – DEBRIEFING AND FEEDBACK FOR PROBATIONERS. OBJECTIVE TEST.

DAD/ Ordnance Factory related relevant Course contents of NIFM, Faridabad

Code	Unit	Course Contents
102	II	**Production Decisions** : Firm's Behaviour in the short & long run. Product – input substation – cost concepts- cost output relations –Production function. **Pricing Decisions**: Determinants of price – pricing under different objectives – pricing under different market structures – perfect competition, monopoly, oligopoly (uncertainty and gametheory) and monopolistic competition – pricing methods in practice.
102	IV	**Public Sector in India:** Industrial evolution in India, Role of public sector –organization of public sector – problems and prospects – State level PEs- emerging issues –employee participation and self management-MOU and performance evaluation – privatization and disinvestment in public sector.
105	I	**Concepts of Budgeting**
105	II	**Modern Techniques in Budgeting** Zero Base Budgeting ▪ Performance Budgeting ▪ Cash Budgeting: Cash Management and Treasury functions in Government ▪ Other budgeting techniques ▪ Budgetary reforms and New Public Management
105	III	**Central Govt. Budgeting process** ▪ Plan & Non-Plan expenditure ▪ Capital and Revenue expenditure ▪ Preparation of budget ▪ Implementation and monitoring of budget ▪ Trends in capital and revenue expenditure
105	XII	**Parliamentary Financial Committees** ▪ Estimates Committee ▪ Public Accounts Committee ▪ Committee on Public Undertakings ▪ Standing Committee for scrutiny of demands for grants
106	I	**1. Nature and purpose of Accounting** ▪ Definition of Accounting, Need for Accounting, its relationship with other subjects. The Profession of Accounting. The Financial Accounting Framework, source of Accounting Principles, Accounting Policies. ▪ The Accounting Equation, Discussion on Accounting Standards on Disclosure of Accounting Policies (AS-I) **2. Basic Accounting Concepts : The Balance Sheet**

		▪ The Money Measurement Concept. The Entity Concept. The Going-concern concept. The cast concept. The Dual Audit Aspect. The Balance Sheet. Owner's Equity.
		3. Basic Accounting Concepts : The Income Statement
		▪ The nature of Income, the Accounting period concept Interim Reports. Relation between income and Owner's Equity. Income: Not the Same as Increase in Cash.
		▪ The Conservatism concept
		▪ An Introduction to Accounting Standard on Valuation of Inventory (AS-2)
		▪ Revenue Recognition, The Realization Concept, The Matching Concept
		▪ Recognition of Expenses, Criteria for Expense Recognition, Expenses and Expenditures
		▪ The Consistency Concept, The Materiality Concept
		▪ The Income Statement, Revenues, Cost of Sales, Gross Margin, Expenses, Net Income
		▪ Relation between Balance Sheet and Income Statement, Accrual versus Cash-basis Accounting
		▪ Net Profit or Loss (AS-5), Prior period items, extraordinary items
	IV	▪ Share Capital, Company Annual Reports, Features of Company Balance Sheet, Profit and Loss Account, Legal Requirements relating to the Preparation of Financial Statement of Limited Companies, Analysis of Financial Statement.
107	I	♦ **Features of Government Accounts-Introduction**
108		♦ **Rules, Regulations & Procedures - I & II**
		▪ Fundamental & Supplementary Rules
		▪ CCS (Pension), Rules & Gratuity etc.
		▪ General Financial Rules (GFR)
		▪ Procurement of Stores & Works
		▪ Delegation of Financial Powers
		▪ Financial Advice System and Institution of Financial Advisors
		▪ Conduct Rules
		▪ CCS (CCA) Rules
209	I & II	**Principles of Financial Management**
		1. Financial Management : An Overview
		▪ Meaning and Nature of Financial Management
		▪ Objectives of Financial Management
		▪ Financial Management in Central and State Governments
		2. Time Value of Money, Risk Return Framework and Valuation
		▪ Introduction
		▪ Compounding & Discounting
		▪ Time Value of Money
		▪ Features of Risk and Return in Financial Management
		▪ Corporate Valuation and Approaches to Corporate Valuation
		3. Capital Budgeting including Risk Analysis

		▪ Introduction, Planning and Control of Central Expenditure ▪ Capital Budgeting: Process & Nature ▪ Evaluation Techniques ▪ Payback period, Accounting rate of return, Net Present Value, Internal Rate of Return and Profitability Index ▪ Capital Rationing ▪ Capital Budgeting under Risk and Uncertainty ▪ Capital Budgeting Process and Decisions in Government Departments **4. Management of Working Capital** ▪ Concepts of Working Capital ▪ Importance of Working Capital Management ▪ Structure of Current Assets & Liabilities ▪ Estimating Working Capital Requirements ▪ Operating Cycle Analysis ▪ Management of Cash and Marketable Securities ▪ Inventory Management ▪ Working Capital Financing **5. Operating Financial and Combined Leverage** **6. Cost of Capital**
210	I	**1.Auditing** ▪ Nature, Objectives & Scope, Principles, Concepts and Precepts of auditing. Profession of Auditing ▪ and Development of Auditing **2. Role of Auditor** ▪ Duties and Liabilities of Auditor. Status and Image of the Auditor; Legal & Regulatory Framework : ▪ Spirit of Audit **3. Techniques of auditing** ▪ Physical Inspection, Observations, Inquiry, Confirmation, Computation and Retracing Book-keeping ▪ Procedures, Analytical Procedures, Selection of Audit Techniques
211	I	**Cost & Management Accounting:** **1. Management Accounting:** Information that creates value, Changing business environment & Management Accounting, Management Accounting : Different from Financial Accounting **2. Material Cost :** Material Cost and valuation of material purchases, Pricing of material issues, Pricing of returned materials, Stock Valuation and Inventory reserve. **3. Labour Cost :** i]Computation and control, Labour Cost and its control, Time keeping Department, Methods of recording attendance time, Methods of job time booking, Computation of gross earnings and net payable, Preparation of wage packets and paying out wages; and, ii] Remuneration and Incentives, Factors in an incentive system, Principles applicable to all incentive schemes, Time rates at ordinary levels, Straight

		piece rates, Piece-rates with guaranteed day rate, Differential Piece Rate, Individual bonus systems, Group bonus system, Calculation of hourly rate **4. Overhead**
217	I	**Advanced Financial Accounting** **1. A Review of National Accounting Standards, International Accounting Standards and US GAAP** **2. Accounting Aspects of Amalgamations, Mergers and Takeovers** **3. Emerging Trends in Accounting:** Inflation Accounting, Value Added Accounting, Human Resource Accounting, Social Accounting and Environmental Accounting. **4. Financial Reporting with Specific Reference to :** Segment Reporting, Government Grants, Investments, Research and Development, Construction Contracts, Contingencies and Events Offering after the Balance Sheet Date, Effect of Foreign Exchange Rates, Borrowing Costs, Related Party Disclosures and Accounting for Retirement Benefits, ESOPs, Financial Instruments. **5. Specialized Aspects of Accounting:** Lease Accounting, Deferred Taxation, Impairment of Assets, Accounting for Associates. **6. Analysis of Corporate Performance (Case Study).** **7. Introduction of Accrual Accounting in Government,** e.g., Experience in New Zealand: Reforms in Government Accounting. **8. New Accounting Standards**

218	I	**PRINCIPLES OF TAXATION**
		
		INCOME TAX
		1. Introduction
		   ▪ Basic Concepts
		   ▪ Residential Status
		   ▪ Incidental of Tax
		Income Exempt from Tax
		   ▪ Special reference to provisions for 100% EOU and units established in FTZ
		2. Computation of Income:
		   ▪ Salaries
		   ▪ Income from House Property
		   ▪ Income from Business & Profession
		   ▪ Capital Gains
		   ▪ Income from other sources
		
		3. Set off and Carry forward of Losses
		4. Deductions and Rebates
		5. Deduction of Tax at Source (TDS) and Advance Payment of Tax
		6. Assessment of Individual
		7. Duties and responsibilities of DDO
		
		CENTRAL EXCISE

		1. Introduction of Central Excises Act, 1944 and Central Excise Tariff Act, 1985.
		2. Nature of Excise Duty, Collection of Excise Duties under the Central Excises, 1944.
		3. Provisions regarding
		    - Manufacturing
		    - Removal of excisable Goods
		4. Valuation under the Central Excise Act, 1944, Central Excise (Valuation) Rules, 1974.
		5. Classification of goods under Central Excise Tariff Act, 1985 with reference to Rules of
		  interpretation, filling and approval of classification list.
		6. Duty drawback
		7. CEN VAT
		CUSTOMS DUTY
		1. Principles of governing Levy and Exemption from Custom Duty.
		2. Basic Principles of Classification of Goods and Valuation of Goods.
		3. Provisions governing Importation and Exportation of Goods.
		4. Special provisions regarding Baggage, Sample Goods imported by Post.
		5. Duty drawback.

108		**CORPORATE LAWS- I & II** ▪ Incorporation of Companies ▪ Prospectus & Allotment ▪ Share Capital & Debentures & Regulations of Charges ▪ Management & Administration ▪ Reconstruction, Mergers & Acquisitions ▪ Foreign Exchange Management Act, 1999 (FEMA) ▪ Monopolies Restrictive Trade Practices Act, 1969 (MRTP) and other Similar Laws ▪ Sick Industrial Companies (Special Provisions) Act; 1985 (SICA)
219	I	**LEGAL BUSINESS ENVIRONMENT** ▪ Law of Contracts ▪ Law of Sales of Goods ▪ Law of Negotiable Instruments ▪ Overview of Legislation pertaining to Pollution ▪ Overview of International Trade, Legal Environment with reference to the World Trade Organisation

Linux & Open Office

Objective

The module aims to equip the officers with the skills to utilize computer in the area of their activity.

1. **Operating System:** Linux / Windows. Working with folders and files; using file navigator

2. **Word Processing:** Customization of Toolbars, Basic document formatting , working with tables, graphics; printing

3. **Spreadsheet :** Moving around worksheet and work book, formatting of data in work sheets using mathematical functions, financial functions, data functions and string functions

4. **Presentation:** Creating presentation and slides; inserting text and objects in slides; printing of slides

5. **Database:** Creating databases, querying databases, using forms, formatting the reports

Networking

Objective

The module exposes the officers to the concept of networks and to the services available on the Internet.

1. Basics of networking: LAN, WAN, Wireless Connectivity – advantages, disadvantages, Bluetooth

2. Internet, Intranet and Extranet: Internet structure; Internet services - World Wide Web (WWW), Effective use of Search Engines; Email; Browser configuration

3. E-Commerce: Network Infrastructure for E-Commerce; electronic payments; on-line banking; digital signatures

4. Privacy on the Internet: Browser settings; Cookies; browsing profiles; logging by Internet Service Providers; personal firewalls, anti-virus

<center>**Computer Security**</center>

Objective

The module aims to create awareness in the officers to the dangers of using unsecured I.T. infrastructure and the precautions they should take to safeguard their systems.

1. Introduction to security: confidentiality, integrity and availability; vulnerability assessment; threats;

2. Attacks: Stealing passwords; viruses, worms, Trojans; denial of service, social engineering

2. Physical security: Physical access controls, smart card, biometric authentication

3. Server security: Hardening the server; access controls - passwords; file permissions, shutting down unwanted services; patch management; anti virus; secure deletion of files

4. Network security: VPNs; port scanning; Intrusion detection – tools(Snort, Trip Wire); firewalls; encryption – public key cryptography; digital signatures; using PGP for encryption and digital signatures; IPSec; proxy servers

5. Disaster Recovery: RAID; off-site backup and restore

5. Security policy: Formal security policy and procedures

6. IS Audit: Evaluating and testing controls;

<center>**Structured Query Language(SQL)**</center>

Objective

The module familiarises the officers with SQL at a basic level. The knowledge and skills gained through this module help them in extracting and manipulating the data from a database for the purpose of analysis.

1. Introduction to SQL: The SQL language, SQL features & benefits; Java integration (JDBC)

2. RDBMS: Relational model

<center>130</center>

3. SQL Basics: statements, names (table & column names), data types , NULL

4. Simple queries: The SELECT statement , query results, simple queries, duplicate rows, row selection, search conditions, sorting query results

5. Multi-table queries: Simple joins

6. Summary Queries: column functions, grouped queries

7. Database updates: adding data to the database , deleting data from the

database, modifying data in the database

8. Creating a database: DDL, creating database , table definitions, constraint definition

Project in Basic Java
Objective

The module, coupled with the one on SQL gives the officers just a taste of how a programming language interacts with an RDBMS. However the topics covered here are very elementary.

1. Introduction to SDLC (System Development Life Cycle): Feasibility Study; Analysis; Design; Development; Testing; Implementation; Maintenance

2. Introduction to object Oriented Programming: Simple concepts of classes and objects, Messages and methods; inheritance.

3. Basic Java Programming: Writing simple Java applications

4. Data Types: Understanding integer and floating point numbers; writing arithmetic expressions in Java; arrays and other containers

5. String Manipulation: Extracting sub strings; string concatenation, converting between string and numbers.

6. Introduction to Classes: Instance variables; implementing simple methods: Purpose and use of constructors.

7. Simple Controls, structures and concepts of exception handling.

8. JDBC (preferably using Postgres SQL): Connect to an RDBMS and extract / manipulate the data.

Four

Foundation and Structure of Proposed New Academy for the IDAS

With a history of over 260 years, the Defence Accounts Department (DAD) is a model of co-existence of modernity and tradition. However, training efforts for the IDAS officers by the Department have, at times been innovative and at times perfunctory. Despite the contribution and professional growth of the Department over the years, the Service still does not have a 'home' of its own – an Academy which can be called as the alma mater of the IDAS. Accordingly, a full fledged training academy for the service is considered necessary.

2. Recommendation (R 19)

Keeping in view the analysis of the background of the probationers entering service as carried out in Chapter Two and the need for comprehensive and systematic in service training for IDAS officers in view of the mounting professional challenges, a 'home' for the service is considered highly desirable. To meet the aspirations of the IDAS cadre it is essential that a full fledged training academy be set up at Pune, which as explained earlier is suitable from the training point of view. The Academy would cater to induction as well as in service training of IDAS probationers and IDAS officers at all levels. The broad contours of the Academy have been enunciated in the succeeding paras**.**

3. Objectives of the Proposed Academy

The Primary purpose of the full fledged Academy for IDAS officers would be to cater to initial probationary training and in-service training of IDAS officers. The Academy may also conduct training courses for officers of the Defence Services. The following salient objectives are identified :

a) To develop, through training on a structured and sustained basis, a cadre of officers with:

i. professional competence in financial management, auditing and accounting with special emphasis on defence;

ii. requisite managerial skills and leadership qualities;

iii. awareness and appreciation of contemporary socio- economic changes;

iv.   awareness and appreciation of contemporary international relations and their impact on defence management; and

v.   a sense of pride in the Indian Defence Accounts Service and an appreciation of the role of the department in higher defence management.

b) to function as a centre of excellence in defence auditing and accounting through research, documentation, seminars and other allied activities.

c) to provide leadership to other departmental training institutions.

d) to function as a resource centre through the development and updation of training materials.

4. **Organization**

4.1   The Academy should be headed by an IDAS officer designated as   Director General(Training) at the HAG level in the rank and pay of Additional Secretary to the Govt of India. He may be assisted by the following complement of IDAS officers

a)   1 Joint Director at the SAG level (existing post of CDA(Training) may be utilized)

b)   1 Deputy Director at the JAG level

c)   3 Assistant Directors at the Time Scale level

The Academy has been proposed to be headed by an Additional Secretary level officer because on review of the Academies of other organized services such as the IAS, IFS, IPS, IRS (IT), IRS (C&CE), IA&AS, Railways, P&T etc., it is seen that all these Academies are headed by Secretary/Additional Secretary level officers. Besides, all the major training facilities of the Defence Services are also headed by very senior officers from the services. For greater professional diversity, posts at the Deputy Director / Assistant Director level may be opened up for deputationists from other organized civil services as well.

4.2 **Academy Board**

A high level Academy Board comprising senior officials and non officials to be headed by the Secretary Defence Finance/ FA(DS) is proposed. With CGDA as vice chairperson, the following ex officio / non official members are suggested:

i.   Two eminent educationists

ii.   Representative of President, ICWAI

iii.   Addl CGDA dealing with training

iv.   DG NADFM - Convenor

v.   PCDA(HRD)

vi.   PCA(Fys)

vii.   Pr IFA

viii.   JS (Training), MOD or his representative not below the level of Deputy Secretary

ix.   JS (Training), DoPT or his representative not below the level of Deputy Secretary

The Board may be *inter alia* mandated to periodically review the syllabi and training methodology of various courses conducted in the Academy. Members as necessary, may be co-opted with the consent of the Chairperson / Vice Chairperson. It would also need to be discussed whether the Academy should have the status of an Autonomous Body or whether it should continue as a subordinate office of the Defence Accounts Department under the Ministry of Defence. The Committee is of the view that once the academy becomes fully functional, progressive disengagement from training at NIFM, Faridabad would be desirable. It would be desirable to bring down the training period at NIFM, Faridabad to the levels of the IA&AS, i.e., to eleven weeks and concomitantly enhance the training period at NADFM, Pune.

5.   **Physical Infrastructure**

5.1   Training Complex

The Training Complex will need to be equipped with ultra modern teaching aids and electronic gadgets, PA system and modern audio-visual equipments. The complex will house all the training sessions of probationary and in-service courses. The complex may broadly contain two Class rooms, one Computer Lab, Faculty Lounge, Lounge for Officer Trainees, Conference

Room, Cafeteria, Support Staff Room and office chambers for senior faculty. The classes and Conference Room may be fully air-conditioned and be equipped with multi media projector, cordless microphone conference system and other Audio-Visual devices required for presentation. It would be the venue for all important Seminars, Conferences, Panel Discussions etc.

5.2   Class Rooms

The Academy may have 2 class rooms with gallery type U-shaped seating arrangements for direct eye-contact with the speaker.

5.3   Computer Lab

With the focus on IT in the Department, a well established I.T. Centre for the Academy would be desirable. All Probationers and participants of in-service courses may be provided with PC during their stay at the Academy. Computers may also be provided to all the faculty members in their offices and residences. All the sections of the Academy may be connected through LAN. Dedicated Internet connection through a leased line may be made available in the Academy for 24 hr Internet access to probationers, participants of various In-service Courses and faculty members. High-end Scanners, CD Writers and Laser network printers may be installed .

5.4   Auditorium

A 300-seater air-conditioned auditorium with modern electrical fittings is proposed. The auditorium may have a well designed stage of adequate size with motorised curtain system with state of art Digital Track Stereo Sound system.

5.5   Conference Hall

The Conference Hall would need to be fully air-conditioned and be provided with multi media projector, cordless microphone conference system and other Audio-Visual devices required for presentation.

5.6   Meditation Hall

Meditation will help the present and future officers to keep their stress levels down. A meditation hall with a seating capacity of about 50 persons is proposed.

5.7 MI Room

An MI room with basic facilities may be provided. Days could be fixed for consultant Doctors. In due course, depending on the location, a CGHS dispensary could also come up.

5.8 Library

The Academy Library would need to fuel the knowledge base of all the visiting officers. An exceptionally well stocked library would be highly desirable. All important magazines and journals of national and international repute, particularly those dealing on Defence matters should be subscribed to by the Academy. The library should also hold a good stock of documentary and film DVD's etc.

5.9 Playground

It is important that probationers are given ample opportunities to take to games as it is really through sports that leadership, team spirit and such qualities can take root in personality development. The Academy should have a standard size foot ball ground which can also be used for other sports such as hockey and cricket. Two courts with floodlight facilities each for lawn tennis (clay courts), basketball and volleyball should be available. Similarly, at least two indoor badminton courts and one squash court may also be catered for.

5.10 Officers' Mess

The Officers' Mess should also have the facility of a swimming pool. A Billiards Table, Card Tables and Music System should be provided along with facilities for snacks and soft drinks. A particular day in a week may be designated as Mess evening where members of faculty and their families, the trainee officers and other in-service training participants on the campus meet for social interaction. This would be of help in the grooming of the probationers.

5.11 Printing Press

A printing press with multi-colour facility with laminating machine, cutting machine, laser writer, laser printer with H.P. scanner, etc may be catered for . All Academy publications, invitations, cards, course material, etc. may be composed at the DTP centre and published by the Printing Press.

5.12   Central IDAS Mess

The Mess would provide the rooms for the living in of the probationers. At least 30 rooms, 20 single rooms and 10 double rooms (for probationers with families) may be provided. The Mess may be run by the trainee officers themselves on a contributory basis. The Mess Committee may be elected by the trainee officers and function under the overall guidance of the President Mess Committee, who may be an Assistant Director, so nominated by the President of the Central IDAS Officers' Mess (Director General of the Academy). The Committee may consist of a Secretary and other members. This organisation, besides meeting the messing requirements of the trainee officers, helps develop managerial and organisational skills amongst the office-bearers. Every trainee officer under training may be a regular member of the Mess and no trainee officer may be permitted to opt out. The Mess Committee may organise formal and informal evenings which occasionally be joined by the Director and the members of the faculty and staff. The Mess needs to be viewed as an institution of the Academy and the Service where the trainee officers meet in an informal/formal atmosphere. It should be more than a mere eating place. It is supposed to be the centre of community life at the Academy and its dignity must always be upheld. The Academy must attach the highest importance on development of proper etiquette and manners and high standards of courtesy and decorum as befitting officers of the higher Civil Services.

5.13   Senior Officers Mess

A Senior Officers Mess may also be set up with well appointed rooms for officers attending in-service courses. At least 15 air conditioned double bed rooms and three VIP suites may be catered for.

6.   **Role of Training Division, Brar Square**

6.1   In the scenario of a full fledged Academy coming up at Pune with the objectives outlined in para 3 above, it would be necessary to review the mandate of the Training Division of the CGDA's office at Brar Square considering the overlap in the objectives between the two. At present, in service training to IDAS officers is provided at the Training Division, Brar Square, which has adequate convention, accommodation and messing facilities. The Division is able to

organize suitable guest lecturers and in house faculty for its courses, which are also often held in collaboration with premier institutions such as IIM's etc.

<u>Recommendation (R20)</u> :

Since most of the training work is envisaged to be passed on to the NADFM, Pune, the Committee recommends a framework for the Training Division under which they inter alia function as a think tank on defence financial, audit and accounts matters and serve to develop strategies for optimal utilization of resources as a part of defence financial management. Following the International Seminar on Defence Finance and Economics held in November 2006, myriad dimensions of defence finance studies have emerged with significant global dimensions. Also, there has been an enhancement in the international exposure of the DAD to defence finance, audit and accounts with keen interest being shown in our processes by sister organizations in Australia, USA, UK etc. It would be useful to collate and imbibe the best practices followed globally. With some upgradation of the training and convention facilities at Brar Square, it can serve the Government as an international center on financial management in defence. Accordingly, the Committee recommends the following remit for the Training Division, Brar Square :

- To provide a platform at the international level for various Defence finance and audit institutions, universities and other specialist bodies to come together and share their knowledge and experience in various fields of defence financial management.
- To establish itself as a leading Centre of Information Systems & IT Audit, training and research.
- To arrange training programmes for the participants from various government agencies involved in the process of financial management in general and defence financial management in particular and on topics of common interest. It will also seek to provide an opportunity to participants from different countries to share their ideas and experience on selected topics.
- To discuss problems generally faced by such institutions.
- To evolve exchange programmes with counterpart agencies in other countries.

6.2   In fact, the Academy Board proposed at para 4.2 for providing review and direction to NADFM, Pune could also be the body providing direction to the Training Division, Brar Square.

Some defence analysts etc. could be added at the discretion of the Chairperson or Vice Chairperson. This would then evolve as a structure similar to the Indian Audit and Accounts Department where the Central Training Advisory Committee (CTAC) headed by the Deputy C&AG and comprising other departmental members meets once in six months to review the syllabus and provide direction to the National Academy of Audit and Accounts, Shimla and the International Centre for Information Systems and Audit (ICISA), Noida.

Five

In-Service Training for IDAS Officers : A Pressing Need

At present sincere efforts are being made by the Training Division to impart in-service training to serving IDAS officers. The courses are mostly in the nature of vertical interaction courses where specialized topics are taken up for training. In addition, productive courses/workshops have been organized along with the Indian Institutes of Management (IIMs), Institute of Secretarial Training and Management (ISTM), Indian Institute of Mass Communication (IIMC) etc.

2.   Though the intention is sound, there is scope for further restructuring the training. In this context, based on the initiative taken by the Govt. for the Indian Administrative Service (IAS) and a similar initiative under consideration for the Indian Police Service (IPS), an initiative needs to be considered for IDAS officers in the Defence Accounts Department. Month long courses may be proposed to be made compulsory at the following stages of an officer's career:

- o   7 to 9 years of service

- o   14 to 16 years of service

- o   24 to 26 years service

3.   Detailed course modules for these refresher courses may be drawn up and the month long course may include a foreign training component of 15 days planned with tie-ups with good universities in the USA or UK. This should go a long way in professional edification of the officers. The lecturers during the refresher course may be drawn from among the senior most and professionally respected group of individuals. The refresher courses may be made mandatory for the officers for the next promotion.

4.   Apart from this the academy would continue to conduct vertical interaction courses, batch reunion seminars in the 20th and 30th years of service in each batch, retired officers seminars, as also workshops along with IIMs and other institutions of repute. Further, induction programme for newly promoted IDAS officers may also be conducted by the NADFM. Held in the proper ambience of a full fledged Academy with the infrastructure proposed in the previous

chapter, there is no doubt that this would go a long way in instilling pride in the service and achieve the Academy's objective of bringing about

'a sense of pride in the Indian Defence Accounts Service and an appreciation of the role of the department in higher defence management' .

<u>Recommendation (R21)</u>:

The Committee recommends the setting up of a Committee to review in-service training in a structured manner on the lines already being followed in some All India Services such as the IAS.

Papers/ Documents Consulted:

- Training and Development Policy

- Sedwal-Misra Committee Report (2002) on the Role of ALAC and further Measures to Provide a New Fillip to Training in DAD

- Anjali Ahluwalia Committee Report (2006) on Review of the Implementation of the Sedwal-Misra Committee Report on the Training Needs of the DAD.

- Report of the Centre for Good Governance, Hyderabad titled 'Evaluation of induction training of Civil Services in India', (2005)

- Report on Training of IDAS Probationers – Compiled by CDA Training) and Director NADFM, Pune.

- Report of the sub committee on Principles of Financial Management Module

- Report of the sub-committee on Regional Controllers Module

- Report of the sub-committee on the IFA System Module

- Report of the sub-committee on the Ordnance Factories Module

- Report of the sub-committee on the Information Technology Module