

Report of the Sub-Committee

On

Regional CDA

By

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A sub-committee consisting of the following officers was nominated vide CGDA's Most Important Letter No.AN-I/1152/3/Trg Committee/1 dated 23-07-2007 for preparing report on Regional Controller Module for the training of IDAS probationers;

- i) Shri S.S.Sandhu, IDAS., CDA (O), Pune
- ii) Shri Rakesh Sehgal, IDAS., IFA, HQMC (AF), Nagpur

The sub-committee was mandated to study important aspects and principles of functioning involved in a Regional Controller's office and rework the module for the purpose of training of IDAS probationers with a view to developing a comprehensive understanding of working therein and interrelationship between various functional units.

2). The following terms of reference have been given to the sub-committee:

- i) Addition/deletion of subjects to the existing syllabus under each module
- ii) Detailed course contents for each subject/module
- iii) Number of sessions/lesson plan for each module
- iv) Teaching methodologies
- v) Number and kind of tours on the subjects covered and list of places to be visited and field activities to be shown
- vi) Reference material and a list of probable resource persons.

3). The sub-committee followed the following methodology for examining the issue and framing its recommendations.

- i) Discussion with the officers having good knowledge of the regional CDA functioning
- ii) Minute study of the training schedule of IDAS probationers of 2005 batch at NADFM as well as training methodologies used.
- iii) Detailed examination of the syllabus of induction course conducted by NIFM Faridabad, and identification of topics that overlap with the ones taught at NADFM, Pune.
- iv) Identification of optional papers at NIFM, Faridabad which are the most useful for IDAS probationers from professional viewpoint.
- v) Interaction with the Comdt CMM Jabalpur regarding training of probationers on provisioning and supply chain management in AOC.
- vi) Consultation with NADFM Pune officers regarding Bharat Darshan schedule

4). The recommendations of the subcommittee are made in two parts i.e.

- i) General Recommendations
- ii) Specific Recommendations for regional CDA module

4.1. The following are the General Recommendations :

4.1.1 In the NIFM Syllabus, there are a few papers which are optional both in Semester 1 and Semester 2. In Semester 1, there is a choice between the optional-1 i.e. Rules, Regulations and Procedures, I & II and Optional-2 Corporate Laws I & II. Optional-1 covers all Govt service rules and regulations such as FR and SR, CCS (Leave), CCS (Pension) and CCS (CCA) Rules, GFR, DFPR, GPF (CS) Rules, Conduct Rules and rules related to Pay, TA,DA,LTC,Medical etc. Optional-2 aims at providing basic understanding of the Companies Act, 1956 and allied corporate laws. While Optional-2 may be useful for IA & AS probationers whose mandate includes audit of PSUs and other autonomous bodies, for IDAS probationers, Optional-1 is much more relevant. Accordingly, it is recommended that all IDAS probationers may be mandatorily taught Optional-1 i.e. Rules, Regulations and Procedures. I & II (Code-108) in Semester-1. at NIFM, Faridabad.

At present in Semester-2, one of the following three papers (Code 219) has to be opted by the probationers;

- (i) Principles of Taxation
- (ii) Production and Operation Management
- (iii) Legal Business Environment

The paper at (iii) above is the most relevant and useful for IDAS probationers as it covers topics such as Law of Contracts, Law of Sale of Goods, Law of Negotiable Instruments and legal environment with reference to international trade and WTO. Accordingly, it is recommended that the paper 'Legal Business Environment' may be made mandatory for IDAS probationers.

4.1.2 IDAS probationers may be given exposure to taxation matters at NADFM, Pune. 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 at NADFM, Pune with the help of outside faculty.

4.1.3 With a view to enriching the training of probationers, more and more case studies be got prepared based on internal audit reports, C & A G reports, performance reviews, CGDA's inspection reports, etc. A training programme may be conducted periodically at CGDA's Training Division on

preparation of case studies so that they could be prepared in a scientific manner. An incentive scheme may be introduced under which cash rewards be given on 10 best case studies every year.

- 4.1.4 There is a need to make training more professional and officer-oriented. For this purpose, there is a need for greater association of IDAS officers as faculty members. At present majority of the sessions are handled by AOs/AAOs only.
- 4.1.5 The probationers should be encouraged to visit the websites of CVC, Ministry of Finance, Ministry of Defence, CGDA etc for the updates on various issues of importance.
- 4.1.6 FAQs (Frequently Asked Questions) may be prepared on various topics and posted on the website of NADFM for the benefit of the probationers.
- 4.1.7 It is important not only to impart induction training to probationers at NADFM, Pune but also to conduct a workshop for them after they have put in one year as Group Officers. Such a workshop could serve as a forum for problem solving and experiences gained by the officers as Group Officers and best practices could be shared. It would provide an opportunity to them to validate on-the-job learning. It would also be in consonance with the career plan chalked out by the Department for directly recruited Time Scale IDAS Officers as notified vide CGDA's Important Circular No.AN-I/1164/I/Vol-I dt.03-10-2006.
- 4.1.8 Army attachment of IDAS probationers may continue for a period of 7 days in addition to attachment at Leh. The army attachment may preferably with an Infantry Bn. In case the batch is large, it can be split up amongst different battalions.
- 4.1.9 Bharat Darshan duration and other visits may be cut short by making the following changes.
 - 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 considered for deletion from the programme. 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 AC Ahmednagar(1 day) is already a part of the schedule, visit to Arty Centre may not be necessary. In lieu of ED/BRD at Nashik, a visit to local ED/BRD at Pune could be organized.

- ii) It is recommended that 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 AC Ahmednagar may be undertaken only on Saturdays which would spare 5 days which could be utilized for classroom/practical training.
- iv) 14-day LAO/RAO attachment under PCDA(SC) Pune would have to be reworked keeping in view the total time available for attachment to other Sections.
- 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. It is recommended that visit to Nagpur may be dropped altogether for the following reasons:
 - a) As the probationers are sent for Factories Module to RTC Kolkata, another Module at NADP could be dispensed with.
 - b) As probationers are attached to PCDA (AF) Dehradun also, there is no need to attach them with JCDA (AF) Nagpur as there is no difference between their functional roles.
 - c) If felt necessary, an overview of the functioning of IFA(MC) could be given to the probationers through one or two sessions at NADFM itself. It could also be made a part of the IFA module.
- vii) Visit to Mumbai could be curtailed by at least 3 days by dropping visit to CDA (CSD), CSD Base depot and Base Depot of Coast Guards.
- viii) It is recommended to drop visit to Guwahati/Shillong which at present entails 3 days and includes CDA Guwahati, FAD/FOD accounting and Eastern Air Command. 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 submitted that visit to a Wing of Air Force would be more useful as compared to visit to a Command. A visit to 2 Wing at Pune has already been recommended above.
- ix) Attachment with PCDA(P) Allahabad including DPDO may be reduced from 10 days to 5 days and

- ZO(PD) may be excluded from the programme as functionally it is not different from the DPDO.
- 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 does not lead to any value addition.
 - xi) As regards IFA Module for 3 days at IFA(CC) Lucknow, it is recommended that the same could be merged with a Module on Purchase Procedures & Contract Management suggested for Regional CDA and sessions on some of the unique features of IFAs of all the three services could be included in the same. This module may be held at NADFM Pune.
 - xii) 5-day Workshop on accounting and internal audit may be dropped from the schedule as it may not add any value to training at this stage. It could be held when the probationers have put in at least one year service in the Regional CDA.

Accordingly amendments have been suggested to the existing training calendar which is attached as Annex XI for consideration.

4.2 Specific recommendations of the sub-committee in respect of Regional CDA module are as under.

- 4.2.1 All the probationers may be attached to the office of PCDA (SC) Pune only for on-the-job training for ensuring uniformity in training standards. Moreover, it would be easier for CDA (Trg) to keep a watch on the progress of their training.
- 4.2.2 The 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 and so on.

- 4.2.3 On the completion of on-the-job training and attachment in respect of a Section, there should invariably be a one day debriefing and query solving session in which the probationers may also be expected to make an individual/group presentation on any topic relating to the Section. It would not only hone their communication skills but also help clarify the doubts relating to functional areas. The debriefing session may be held for one day each in case of Accounts, E, Stores, FA, AN, Pay(including T & D),M-Section and PAO(ORs).
- 4.2.4 The probationers may be given on-the-job training by mentoring under the JCDA/Addl.CDA of the Regional CDA who may constantly review their on-the-job performance and provide guidance.
- 4.2.5 The emphasis of on-the-job training should be on monitoring mechanisms, MIS, maintenance and updation of various documents and registers, office management, retrieval of information, file maintenance and notings, vigilance checks, grievance redressal and linkages between various Sections.
- 4.2.6 The classroom training as well as on-the-job training should focus on the areas where things can go wrong. There is a need to identify various grey areas in a Regional CDA office from the various inspection reports issued by the CGDA, internal inspection and inspection reports of field offices and highlight them to the probationers during class room training as well as on-the-job training.
- 4.2.7 For case studies and practical exercises, reading material may be provided in advance so that the probationers could go through them at leisure and the time in the class room is gainfully utilized in discussion/solution.
- 4.2.8 On the lines of training imparted at NIFM, at NADFM Pune also, 25% of marks may be earmarked for internal assessment which may be awarded by CDA (Trg) taking into account the performance of the probationers in group work, practical sessions, presentations and performance during on-the-job training.
- 4.2.9 No change is recommended in the duration, contents and format of the 5-day module on 'Fundamentals of Audit & Accounting' and 4-day module on 'Defence Organisation and Budget' as these modules are introductory in nature and are meant for launching the probationers into the Department.
- 4.2.10 As per the extant policy, IDAS probationers are to be posted to Regional CDA Office where they are required to be exposed to the functioning of Regional CDA Office by attachment to different

Sections. However, in compliance with Para 2 of the minutes of the meeting held in Hqrs office on 27th July,2007(circulated vide Hqrs office letter no.AN-I/1152/3/Training Committee/I dated 30th July 2007),the sub committee has tried to dovetail the post-NADFM attachment with different Controllers(about one and half years) in the NADFM module itself.

The total duration of the revised Section specific training in respect of Regional CDA (including debriefing sessions) as recommended by the sub committee works out to 45 days as against 34 days at present(Details at Annex X) thus leading to a deficit of 11 training days.If the recommendations for curtailment of Bharat Darshan and other visits as given in Para 4.1.9 above are accepted, it would result in a saving of 57 training days out of which 11 training days could be utilized to meet the above mentioned deficit. The balance 46 days could be utilized for attachment to the various Sections of PCDA(SC) in the following manner:

Accounts Section (5 days)
Store Contract Section (10 days)
Pay, T, D,M,FA & AN Sections (1 day each i.e. total 6 days)
E- Section (15 days including 3 day attachment with AAOGE and 1 day each with AAOBSO & AAODEO)
PAO (ORs) (5 days)
LAO (5 days)

Though the sub committee feels that for full familiarization with the functioning of Regional CDA, minimum attachment for a period of six months would be desirable, the above schedule is suggested in view of the time constraint. It may, however, be added that if the present module of 10 months at NADFM Pune(including Bharat Darshan) is extended by two months, duration of attachment with individual Sections could be doubled.

4.3 Section wise recommendations on Regional CDA Module.

Having examined the existing training contents as well as training schedule in respect of each of the Sections of Regional CDA, the following recommendations are made:

4.3.1 AN,Pay & TA

The existing module of 5 days may be compressed to 3 days. The proposed revised module is enclosed as Annex-I. The detailed recommendations are as under:

i) Most of the subjects included in the existing module are covered at NIFM Faridabad in Semester-1 under Optional I

i.e. 'Rules, Regulations and Procedures-I & II' (Code 108). If the recommendation made in para 4.1.1 above is accepted, the above paper would become compulsory for IDAS probationers. Accordingly out of the existing module, only three sessions may be retained i.e. FR/SR/CSR (with special reference to DAD), Performance Appraisal and Grievance Redressal & complaint mechanism and the balance sessions be deleted.

ii) A number of practical sessions on writing of ACRs, representations, audit of cash book, issue of Part-I & II Office Orders, maintenance of service books and mock departmental enquiry may be included in the training schedule.

iii) A session on Handling of CAT/Court cases be added alongwith a Practical session on preparation of parawise comments on an OA.

iv) Topics of Joint Consultative Machinery (JCM) and RTI (Right to Information Act) may be included in training module.

4.3.2 E-Section.

The existing module is of 8 days which may be increased to 10 days with more emphasis on practical training. The proposed revised training module in respect of E-Section is at Annex-II. The detailed recommendations are as under:

- i) Greater emphasis may be given on Operational Works for which a separate session is proposed alongwith a practical session on maintenance of construction accounts (OP Works).
- ii) Separate sessions are proposed on Construction Accounts, MER and fictitious bookings with emphasis on practical exercises.
- iii) Practical sessions acquainting the probationers with various stages of works planning such as reeve-cum-siting board, Approval-in-principle, issue of Admin Approval, conclusion of contract and issue of DOs/WOs, etc are recommended.
- iv) Case studies on overpayment and loss of revenue may be included in the module.
- v) Two sessions on the role of Defence Estate Organisation including DEOs and Cantt Boards and the role of AAO DEO are proposed for inclusion in the module.

- vi) A practical session on adjustment of outstanding TBOs/CP vouchers is also proposed.
- vii) Special emphasis is recommended on Annual Review of MES expenditure with two practical sessions on analysis of this report.
- viii) A session on planning and execution of works may be taken by MES faculty.
- ix) A session on Married Accommodation Project (MAP) works procedure is also recommended for inclusion in the training schedule.

4.3.3 Stores Section

It has been observed that the existing training module of Stores Section does not lay desired level of emphasis on ASC Contracts and Ordnance. As IDAS Officers are associated with conclusion of ASC contracts and fixation of RGP (Reserve Guiding Price) for disposal of Ordnance Stores, these areas need more focus. Accordingly, there is a need to extend 5 day module to 7 days with greater stress on practical knowledge. The proposed revised training module is at Annex-III. The following specific recommendations are made for consideration:

i) It is recommended to devote 14 sessions to ASC related topics including negotiation skills. In this functioning and structure of ASC may be covered apart from inventory management, role of Army Purchase Organisation, Stores purchased centrally and locally, the concept of reserves etc. Separate sessions for fresh supply contracts (POG, Milk, Fruit and Vegetables) and meat items are recommended. The crop patterns, catchment areas, the concept of basket rates, sources of supply and substitute items alongwith their scales may be covered.

Two sessions may be devoted to the role of CDA's representative in fixation of RR, negotiation and conclusion of ASC contracts and recording of TPC/PNC minutes.

One session may be earmarked for a lecture on 'Negotiation Skills'.

One session may be devoted to mock TPC.

Case studies on contracts for POG, fruit and vegetables and meat items may be taken up.

Practical sessions on vetting of ASC contracts and S & S imprest may be included.

The faculty from ASC may also be associated.

ii) While NIFM Faridabad has covered a wide gamut of subjects in its training module, the subject of material management is conspicuous by its absence. This subject is extremely relevant to the Department as we are associated with provisioning and procurement activities on Ordnance side in the Army apart from a similar role in Navy and Air Force. As regards training on provisioning and procurement of Ordnance Stores and supply chain management, matter was discussed with Comdt CMM Jabalpur. He is of the view that for a comprehensive exposure to above areas, a six-day training at CMM Jabalpur would be required. He also informed that the batch size should not exceed 15. The sub committee feels that training at CMM Jabalpur could be contemplated after the probationers have put in at least one year as Group Officers. During induction course, a sub-module consisting of four sessions should be sufficient on material management with respect to AOC in consultation with CMM Jabalpur and their faculty be associated with the training.

iii) A session on mock RGP Board for disposal of surplus/salvage stores is recommended.

iv) Session on DEO/Cantt Board is recommended to be deleted from 'Stores Section' and included in 'E Section'.

v) A session may be devoted to mock TPC of civil hired transport.

vi) A practical session on Review of Annual Accounts of Military Farms may be included.

4.3.4 Accounts Section:

The existing 5 day module on Accounts Section does not merit any change in duration. However, some readjustments may be done to ensure greater emphasis on practical aspects of training. The proposed revised module is at Annex-IV. The following recommendations are made:

- i) Two Practical sessions on preparation of punching medium may be included in the module, one for explaining credit transactions relating to MRO and its ultimate adjustment and the other for explaining debit transactions relating to issue of cheque and final adjustments carried out by Accounts Section.
- ii) A practical session on both originating and responding DID Schedules may be included.
- iii) A practical session on Annual Review of Balances is recommended in which significance of the various

outstanding balances could be explained to the trainees and they would be expected to write a report based on the Review of Balances figures.

4.3.5 Pay, T & D Sections

At present there are two different modules for Pay (3 days) and D-Section (2 days) respectively which may be reduced to a composite 3 day module since quite a few topics would already have been covered at NIFM, Faridabad in Semester-I in the paper Rules, Regulations & Procedures – I & II (code-108). The proposed revised module for Pay, T & D Sections is at Annex-V. The following specific recommendations are made:

- i) In T-Section, session on types of claims and entitlements may be deleted as the same would already have been covered at NIFM, Faridabad.
- ii) In D-Section, ECS & EFT may also be covered apart from vigilance checks carried out on dispatch of cheques.
- iii) In Pay section, Lecture session on pay fixation may be dropped as it would already have been covered at NIFM. A Practical session on Pay Fixation may be included in place thereof.
- iv) Session on CAT cases & redressal of disputes/complaints may also be dropped as similar session is already included in AN-Section.

4.3.6 FA Section

The duration of the existing 3 day module on FA section does not require any change. However, some minor changes are suggested and the revised module is at Annex-VI. The following recommendations are made for consideration:

- i) Under the heading CAG's Audit & Reporting, the theoretical training on LTAR,LTAN,Draft/Audit Para may be omitted as the same is already covered in Semester-2 at NIFM Faridabad in the paper 'Auditing I & II' (Code-210).
- ii) A practical session on how to write Audit Objections and Audit Reports may be included in the module with emphasis on the language, conciseness, accuracy and presentation.

4.3.7 M-Section

The existing 3-day module of M-Section may be reduced to two days. The revised training schedule for M-Section is at Annex-VII.

4.3.8 It is also recommended to include a two-day module on 'Purchase Procedure and Contract Management' which may be primarily based on GFR, DPM and CVC Guidelines on procurement covering stages of AON, RFP, Evaluation of tenders, PNC, expenditure sanction and post contract management. The training module is at Annex-VIII.

4.3.9 At present Regional CDA module does not include any training on the functioning of PAOs. It is proposed to include a two-day training programme on PAOs. The training module is at Annex-IX.

4.3.10 Five model lesson plans are enclosed. Lesson plans on the same lines may be got prepared by CDA(Trg) for the various topics covered in the Training Module.

4.3.11 A list of Resource persons is enclosed as Annex XII which could be further elaborated by CDA(Trg).