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Centre for Training & Development,
CENTRAD, CGDA, Brar Square,

Delhi Cantt – 110010

Dated: 11/11/2013

To,

ALL PC₃DA/C₃DA/PIFAS/IFAS
PCA (FYS) Kolkata

Subject: Mid CAREER TRAINING PROGRAMME: IDAS OFFICERS

An interaction meeting for designing a suitable Mid – Career Training Programme (MCTP) for IDAS officers was held at CGDA HQrs on 12th June, 2013 which was Chaired by Sh. Arunava Dutt, the then CGDA.

As per the deliberations of the meeting, a committee was formed to formulate the MCTP. It was also decided that the draft of MCTP report will be uploaded on the HQrs Website for wider Circulation and further solicitation of views.

The report has since been received from the committee and uploaded on the CGDA Web-site. It is requested to all the Controller offices to go through the report of the committee and forward the valuable suggestion/views of IDAS officers posted in your office on the subject Programme to this HQrs office by 29-11-2013 for our further necessary action.



(V.K. Vijay)
Jt. CGDA (Trg)

Copy to:-

1. AN-IV section (Local)
2. EDP Wing – With a request to upload the report on CGDA Web-site.

REPORT OF THE COMMITTEE ON**MID CAREER TRAINING PROGRAMME: IDAS OFFICERS****INTRODUCTION**

1. Indian Defence Account Service (IDAS) is one of the Group 'A' Central Civil Services constituted under the provisions of Article 312 of the Constitution of India. The IDAS officers occupy senior leadership positions in Defence Account Department, Ministry of Defence and other central Ministries.
2. Appointment to IDAS is done in two ways, namely, recruitment through Combined Civil Services Examination conducted by the UPSC every year and by promotion of the officers recruited in the Defence Accounts Department from Subordinate Accounts Services.
3. Direct recruits to IDAS cadre undergo Phase-I training of 15 weeks Foundation Course in LBSNAA or Some other designated Academy of National repute and 6-11 months Professional Training at NIFM Faridabad. In Phase-II, direct recruits are imparted departmental training at NADFM Pune for 3-4 months and are attached with CENTRAD, various RTCs, Services and other Academies / institutions under MOD or other Ministries (3-4 Months)
4. On completion of training, they are posted to various Functional and Regional Principal Controller/ Controller offices located all over India and assigned such positions which require professional skills, knowledge and leadership qualities. They are elevated to higher ranks generally at 9th, 18th, 28th and 32th year of their service. To discharge their responsibilities effectively in these positions, they are given training from time to time.
5. While, the minimum qualification for being selected into IDAS is a Bachelor's Degree in any discipline, given the high level of competition, many of the officers selected have a Master's degree and an outstanding academic record. They come from wide range of backgrounds such as History, Political Science, Literature, Economics,

Sociology, Physics, Mathematics, Agricultural Sciences, Management, Law etc. Quite a few are also engineers and doctors.

6. On completion of the training, IDAS officers in different capacities and levels of responsibilities, are tasked with financial advice, Internal Audit, payment and Accounting of the Defence Expenditures and Receipts of all wings of MOD. Since Departments / wings are quite different from each other, an young IDAS officer is posted to different DAD offices in such a way to get exposure to functioning of more than one wing of MOD in initial years of service so that they may take on larger responsibilities after promotion to JAG in DAD. Further, IDAS Officers also work in various Ministries / Departments / Commissions/ PSUs at level of Deputy Secretary / Director grade to Addl Secretary / Secretary under Central Staffing Scheme of DOPT.

PROPOSED SYSTEM OF MID-CAREER TRAINING

7. The role of IDAS officers is under a transition phase as the Defence procurements are becoming more critical & complex processes with significant international orientation which has been witnessed in high value Capital Procurements involving Transfer of Technology, Joint Ventures in Defence Production, Public Private Partnership and Offset partnerships. All these facets of Defence Finance are new to Department and evolving day by day as per the requirement of the Services. Defence Finance has now crossed the boundaries of traditional issues of accounting, auditing, payments and financial advice. It has now been associated in larger issues like broadening vendor base, identification of the most economic mode of procurement, resource development and foreign procurement. The effective and extensive use of Information Technology in Government and Private environments has also increased expectation of Services many folds regarding prompt & correct payments, rendering financial advice promptly , use of internal audit as a tool in decision making, prompt and correct accounting of defence expenditure and it's immediate reporting etc;

8. Given the highly responsible and critical positions on the matters of Defence Finance, Audit and Accounts that officers are required to hold and high expectation of Services for prompt and correct service deliveries from Department, it is imperative that they possess the necessary knowledge, skills and attitudes to discharge their responsibilities effectively. With this in mind, it is proposed to have a system of Mid Career Training that would be more intensive and would enable them to acquire 'Next Level

Competency' and to realize a long term vision of paperless office of DAD by effective use of Information Technology in all the areas of it's functioning.

9. The proposal to conduct mid-career training as follows:

Proposed System of Mid-Career Training

Sr No.	Phases	Eligible rank	Duration	Year of Service
1	Phase-III	During STS/JAG	6 weeks (4 weeks in India & 2 weeks abroad)	Between 7 th to 10 th year of service
2	Phase-IV	During NFSG /SAG	4 weeks (2 weeks in India & 2 weeks abroad)	Between 15 th to 20 th year of Service
3	Phase-V	During SAG/HAG (Before HAG +)	3 weeks (1 weeks in India & 2 week abroad)	Between 25 th to 30 th year of service

10. Each of these programmes would have to be delivered to complete batch or batches of Officers (all those recruited in one year or years) ranging from 20 to 25. Since number of IDAS Officers in year is generally less, two to three batches of IDAS Officers may have to be taken together for Mid Career Training Programmes. All the programmes would be completely residential.

SCOPE OF THE PROPOSAL

11. The institution which will coordinate the MCTP would be required to broadly undertake the following activities :

- i. Carry out the detailed design of each of the different phases of mid career training programmes, namely the Phase III, IV and V programmes based on the initial outline given in Annexure-II.
- ii. Evolve a training methodology which includes case studies and lectures by eminent personalities in addition to classroom studies.

- iii. Develop pre-course material that a participant would be required to come prepared with and also design evaluation measures to test the level of preparation before the participant comes for the programme.
- iv. Identify the resource persons for the different components of each of the programmes, drawing such resource persons from institutions abroad or in India and also ensuring a right mix of academic faculty and practitioner faculty considering that the participants are practicing managers and need strong practical inputs to back theoretical frameworks. At least 40% of the resource persons/faculty should be experts from outside the institute.
- v. Identifying the international institutions like DAU Washington, Whitman School of Management, Syracuse University and SIPRI Stockholm for Defence Acquisition, Defence strategy and Policy, Defence Finance, etc; GPPI Washington, Duke University and RIPA London for public policy and administration, and Oxford University London, Harvard, Stanford, ILI Washington, etc for Innovation, Leadership, Project and contract management, Negotiation skills etc; in consultation with MEA and various selected embassies, PMI New York/high commissions in India and abroad.
- vi. Liaising with MEA, Indian Embassies and different govt nationals and agencies for obtaining various clearances and permissions
- vii. Design and tie up logistics for the domestic and international study visits.
- viii. Finalizing the study programmes and contents
- ix. Proposing the Dos & Don'ts and exact mandates to the visiting group for international training.
- x. To organize a debriefing session after completion of foreign training for assessment of impact of training.
- xi. The conducting of the MCTP may be considered to be out-sourced to an management/Academic Institution.

D K Rai

D K Rai
AddL-CDA

Anand Agarwal

Anand Agarwal
AddL-CDA

V K Vijay

V K Vijay
Jt-CGDA

Kamal Chowdhery

Kamal Chowdhery
CDA-AF

A N Das

A N Das
Jt-CGDA

**BROAD SCHEME AND PROPOSED CONTENTS OF MODULES FOR
MID CAREER TRAINING OF IDAS OFFICERS**

12. Broad Scheme and subjects proposed for training modules under following Phase III, IV, V are indicative and suggestive in nature. The actual allocation of subjects and time for each subject would vary according to availability of resources and subject to change as per the requirements and resources.

Phase-III:

13. Participants of the Phase III Training Programme would have already undergone the following training programmes prior to this phase:

- Foundation Course in LBSNAA or Some other designated Academies of National repute (Around 100 days) on General Administration, Principles of Govt functioning, Legal Administration, Motivation, Leadership etc.
- Professional Training at NIFM Faridabad (6-11 months) for exposure on Govt Accounting, principles of Audit, Management, Financial Administration, Public Procurement. Basic principle of public buying etc.
- Basic Departmental Training at NADFM Pune (3-4 months) for exposure on Defence Finance, IFA system, Tendering process, GFR, DPM, DPP, Defence Internal Audit, Test Audit in Defence, Defence payment systems, Post audit etc.
- Attachment with CENTRAD, Army attachment, Parliament attachment, various RTCs and other Academies / institutions under MOD or other Ministries (3-4 Months) for giving higher exposure on IFA system, larger responsibilities of Defence Finance Management System.

14. After this initial training , IDAS officers work at JTS & STS Levels in the capacities of Asst / Dy CDA (Controller of Defence Accounts) under Regional / Functional CDAs/Pr CDAs, Dy / Sr. Dy IFA (Integrated Financial Advisers) under various IFA/Pr IFA offices or Asst /Dy CFA (Fys) (Controller of Finance and Accounts) under various Ordnance Factories. They would have, during this period personally undertaken the grass root responsibilities of the departmental functions of Integrated Advice, Defence Accounting,

Internal Audits and payments, Post Audits independently in different capacities at different levels of defence echelons, e.g. Regimental Centres, Brig HQrs, Div HQrs, Corps, Sub-Area HQrs, Area HQrs, Command HQrs, Integrated HQrs of Ministry of Defence (Army HQrs) in Army set up, similarly, in the set ups of Air force, Navy, DRDO, Ordnance Factories etc.

15. In the above capacities, he is usually given charge of general administration of his office, supervision of major arrangements, VIP visits, organizing Defence Pension Adalats with huge gathering of Defence Pensioners, handling independently defence procurement matters, examining the defence procurement proposals, tendering process, identification of the lowest bidder, negotiation skills, fixing of benchmark price, assessment of reasonableness of the negotiated commercial offer, contract finalization, post contract managements, pay and allowances matters of Civilian and Defence Service Personnel, accounting and audit issues etc;

16. This phase, therefore intends to build upon the field exposure and experience of functioning at grass root level gained by the officer in the initial years of his service following the elaborate and lengthy training programme and help him improve his performance levels. He would also get an opportunity to test the validity of his academic training and to gather new skills and knowledge for applying at workplace for professionally improving the performance of the offices under his command and improve his own management skills in the context of emerging scenario.

17. At this stage, he needs such training and exposure, which can prepare him for handling the higher responsibilities of Internal Audit and Financial Advice in DAD before assumptions the charge at JAG and NFSG level. The total period of training in this phase would be six weeks, four weeks in India and two weeks at abroad, in countries which share professional and commercial relations with India in Defence production and supplies.

18. An indicative plan for Phase-III is proposed in Table-I.

Table-I

Phase-III Between 7 th to 10 th year of service (During STS / JAG)		
6 weeks (4 weeks in India & 2 weeks abroad)		
Subject	Issues	locations
Defence Accounting, Payment and Financial Advice Module (One week)	<ul style="list-style-type: none"> • Chronic Accounting/Payment Issues – System based solutions • Accrual Accounting • CMP and LC /DBT and INCO Terms • Budgetary Control and Financial Planning in Government • Capital and revenue procurement- IFA perspective 	NADFM/CENTRAD/NIFM
Audit Module (One week)	<ul style="list-style-type: none"> • The Best International Audit practices • Audit in automated environment • Information System Audit • Audit of Sanction • Expectation of C&AG • Performance Audit • Writing of Draft Para 	National Academy of Audit & Accounts, Shimala
Perspective from the Services (One week)	<ul style="list-style-type: none"> • IFA System – Client's expectations • Supply Chain Management • Capital Acquisition • Offset Policy • Critical issues in Foreign Procurement • Audit, Accounting and Payment System – Client perspective • Procurement from Defence PSUs and OFs 	Staff College, Wellington
Human Resource Management and Contract / Project Management (One week)	<ul style="list-style-type: none"> • Modern management principles and techniques • Total Quality Management • Leadership and Motivation • Resource Management • Contract Management • Project Management 	IIM Ahmedabad /IIM Bangalore / ISB Hyderabad
International Defence Finance & Economics (Two weeks)	<ul style="list-style-type: none"> • International best practices in Internal Audit, defence finance & economics • Govt. Control mechanism and support to Defence Industry • Public Private partnership in Defence Industry • Financial Issues in Transfer of Technologies • Attachment with DF&AC, USA 	DAU Washington/ Whitman School of Management, Syracuse University New York /SIPRI Washington / Duke University Durham NC/Visit to IMF, World Bank /DFAS

Phase-IV:

19. Participants of this phase would have put in over 14 yrs of actual service in areas of defence accounting & payments, Internal Audit and Financial Advice, staff jobs, training, HRD etc. Most of them would have had more than one tenure as Officer-in-charge in independent capacity. Many of them would also have been posted as supervisory officers in Regional & Function PCDA/CDA and PIFA /IFA /CFA(Fys) offices.

20. This phase intend to help them consolidate their experiences and help them analyse the current practices in India and developed countries in the light of the requirements of a modern administration and management at the top level. Emphasis would be on helping them on their skills in Human Resources Management, strategic planning, directing and team building.

21. At this stage, he needs such training and exposure, which can prepare him for handling the larger managerial responsibilities and higher role of Audit and Financial Advice in high value Defence Acquisition Proposals before assumptions the charge at SAG level. The total period of training in this phase would be four weeks, two weeks in India and two weeks at abroad, in countries which share professional and commercial relations with India in Defence production and supplies.

22. Apart from this, they would be expected to attend outdoor classes in Yoga, meditation, Stress Management and fitness during early morning during their Indian Modules. They would also devote time for some assigned project work involving Research and Analysis during their foreign modules. The emphasis during visits abroad shall be on the same topics suggested for in India Module. In fact, the idea is to develop their visit as an extension of the Indian Module so as to learn at first hand the best practices and innovations in the developed countries.

23. During the visit abroad, the participants should be exposed to best practices in defence finance and economics. Classroom lectures, visit to field units and organizations, interaction with the most eminent personalities and defence business houses and project work based on observation and study in the foreign country will be included.

24. An indicative plan for Phase-IV is proposed in Table-II.

Table-II

Phase-IV Between 15 th to 20 th year of service 4 weeks (2 weeks in India & 2 weeks abroad)		
Subject	Issues	Locations
DAD Module (One week)	<ul style="list-style-type: none"> • Administration: <ul style="list-style-type: none"> ▪ Effective Control Mechanism through e-governance ▪ Complaint Management ▪ Prevention of corruption ▪ Discipline Management • Audit: <ul style="list-style-type: none"> ▪ Performance and System (including Information System) Audit ▪ CAG perspective ▪ Financial appraisal of Projects ▪ Re-orientation and re-designing System • Financial Advice: <ul style="list-style-type: none"> ▪ Challenges of Defence Finance in OFs & PSUs ▪ Foreign procurement: Revenue & Capital ▪ IFA & CFA interface. 	NADFM/CENTRA D, / MDI Gurgaon
Services perspective (One week)	<ul style="list-style-type: none"> • Expectation from Defence Finance and Internal Audit • Capital procurement: emphasis on DPP/ Offset Policy • Challenges for indigenization • National Security Scenario • International Defence Coordination – Operational and Financial issues • Defence Procurement and Policy Understanding • FDI in Defence 	CDM Secunderabad / NDC, NEW DELHI
Effective and Responsive Governance (One week)	<ul style="list-style-type: none"> • Change Management • International best practices for embedding Transparency and accountability in system • Ethics and value based Leadership • Welfare and Development • Improvisation by Innovation • Resource Management 	Oxford University London /Duke University Durham NC /Stanford University / Harvard
Project management and Financial Appraisal (One week)	<ul style="list-style-type: none"> • International best practices for project management • PPP • Life Cycle Cost Evaluation • Financial appraisal of Capital Project – Case Study • Problem areas in trade between India & Europe and expectation of European industry • Avenues for Offset partnership in India • Transfer of Technology and IPR 	University / ILI Washington / GPPI Washington/ Visit to DFAS

Phase-V:

25. Phase-V is meant for officers who would be expected to occupy the top positions in Defence Finance and Audit and other Government departments and Ministries. The idea is to broaden their worldview and invest them with conceptual management skills and policy making on larger defence expenditure issues, suitable for a world class organization head, not restricting to managing defence finance alone.

26. During this training phase of three weeks, one week they will be exposed in India on higher managerial issues like basic concepts of Strategic Management, Top level leadership, Change Management, Team building, Interaction with top level govt. leaders / management experts. The foreign module of two weeks would aim basically to expose them to the best international management and audit practices in the world and larger issues of international defence finance and economics. In addition, a visit to DFAC, USA will be organized to give exposure to the IT innovations in field of defence Finance and Audit.

27. An indicative plan for Phase-V is proposed below in **Table-III:**

Phase-V (Between 25th to 30th year of service) 3 weeks (1 week in India & 2 weeks abroad)		
Subject	Issues	locations
Strategic management of Defence Finance and Economics (One week)	<ul style="list-style-type: none"> • Strategic Defence Financial planning in prevalent national security scenario • Budget planning and resource allocation • FDI in Defence 	IDSANDC
Strategic planning for responsive governance (One week)	<ul style="list-style-type: none"> • Re-orientation of vision and mission • Strategies to manage the change • Leadership and motivation 	Oxford University London /Duke University Durham NC
International best Practices in Defence Finance and Economics (One week)	<ul style="list-style-type: none"> • International best practices in Internal Audit , Procurement • International Co-operation in Defence and related defence finance • Public Private partnership in Defence Industry • Financial appraisal of large strategic projects • Exposure of Nuclear Command, Space Command and Cyber Command 	DAU Washington/ Whitman School of Management, Syracuse University New York / SIPRI Stockholm