



कार्यालय रक्षा लेखा महानियंत्रक
OFFICE OF THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS
प्रशिक्षण एवं विकास केन्द्र (सेन्ट्रड)
CENTRE FOR TRAINING AND DEVELOPMENT (CENTRAD)
NEAR ARMY BASE HOSPITAL, BRAR SQUARE, DELHI CANTT.-110010
फोन/Ph : 011- 25682457, 25694268/98 फैक्स/Fax : 011-25694308 ईमेल/E-mail : trgdiv-brar.cgda@nic.in

No. TD/3445/INT Program/SAOs/2018-19

Dated: 14th March, 2018

To,

The Concerned Controller

Subject: International Program on "Best Practices in Financial Management in Public Sector" for SAOs of DAD Organization.

The competent authority has nominated officers (SAOs) as per list annexed under your organization for the subject course being organized by National Institute of Financial Management, Faridabad from 9th April to 29th April 2018.

2. The total duration of the programme is three weeks, out of which, first two weeks delivery is scheduled at NIFM Faridabad. The 3rd week would be an international attachment with Civil Service College, London from 22nd April to 29th April 2018. The course is residential and accommodation would be provided by the Institutes. The objective of the programme alongwith the detailed course contents are annexed for information and reference please.

3. The contact details of NIFM, Faridabad are as follows. It is requested that officer/officers may be advised to get in touch with the course Director, NIFM Faridabad and tie up the program.

Prof. K.S. Gopinath Narayan, IA&AS

Course Director

National Institute of Financial Management (NIFM)


Sec. 48, Pali Road, Faridabad – 121001

Tel. No. 0129-2465205, Fax No. 129-2418867 / 2418859

Mob. No. 09650444119

4. The DSA for the International Component would also be paid to the officer/officers as per admissibility at your end.

5. The officer/Officers nominated under your organization may be relieved for the subject training program and asked to report at NIFM Faridabad on 08th April 2018. They/he/she may also be advised to send a feedback report to HQrs office after completion of training.
6. Payment of course fee will be made by the HQrs office centrally.



(T Kabilan)

Sr. Dy. CGDA (HRD)

Copy to:

1. (Office Concerned) of SAO - wrt above for information and necessary action.
2. Dy. CGDA (AN) CGDA Delhi Cantt - for information please.
3. O I/c (IT&S) Wing CGDA Delhi Cantt - with a request to upload the letter on the CGDA's website



(T Kabilan)

Sr. Dy. CGDA (HRD)

Sl No.	Name of officer (Shri/Smt), Grade/Account No.	Officer where serving	Organization
1.	Joe Rajeshwar, SAO A/c No.- 8322296	AO GE Chennai	CDA Chennai
2.	Yogesh M Mankikar, SAO A/c No.- 8324014	PAO (ORs) ASC(AT) Bengaluru	PCDA Bengaluru
3.	Hemalata V. Nair, SAO A/c No.- 8324049	PCDA (O) Pune	PCDA (O) Pune
4.	Shaneel Rana, SAO A/c No.- 8323210	JCDA (BR) Chandigarh	PCDA (BR) Delhi Cantt.
5.	R Raman, SAO A/c No.- 8323973	PCDA (O) Pune	PCDA (O) Pune
6.	VM Vidyavathi, SAO A/c No.- 8325256	AO GE (AF) ASTE & SDI, Bengaluru	PCDA Bengaluru
7.	S Suresh Babu, SAO A/c No.- 8326665	AO GE (I) NW Fort, Kochi	CDA Chennai
8.	Geetha Varadarajan, SAO A/c No.- 8325347	PCDA Bengaluru	PCDA Bengaluru
9.	Rita Goyal, SAO A/c No.- 8323097	AO GE (AF) Chandigarh	PCDA (WC) Chandigarh
10.	SG Nair, SAO A/c No.- 8326628	JCDA (R&D) Pashan	PCDA (R&D) New Delhi
11.	Vikram Kath, SAO A/c No.- 8329326	AO GE 864 EWS Srinagar	PCDA (NC) Jammu
12.	Rakesh Gulati, SAO A/c No.- 8329374	PCDA (R&D) New Delhi	PCDA (R&D) New Delhi
13.	S Srinivas, SAO A/c No.- 8328912	AO (OF) Medak	PCA (Fys) Kolkata
14.	A K Chib, SAO A/c No.- 8327892	LAO (AF) Jammu	PCDA (AF) Dehradun

15.	Anurag Kala, SAO A/c No.- 8328314	PCDA (AF) Dehradun	PCDA (AF) Dehradun
16.	Seena Thomas, SAO A/c No.- 8325471	AO GE (South) Pune	PCDA (SC) Pune
17.	Sanjeev Kumar, SAO A/c No.- 8327566	PCDA (AF) Dehradun	PCDA (AF) Dehradun
18.	A Venkata Ramana, SAO A/c No.- 8328994	AO DAD Hal, Koraput	PCDA Bengaluru
19.	KC Lohani, SAO A/c No.- 8327587	AO (Diber) Encadered, Halwani	PCDA (R&D) New Delhi
20.	VK Pandita, SAO A/c No.- 8327964	DPDO Leh (HS)	CDA (PD) Meerut
21.	Indra Garg, SAO A/c No.- 8330434	IFA ARTRAC Shimla	PCDA (WC) Chandigarh
22.	R Ramesh, SAO A/c No.- 8325594	AO GE (I) 866 EWS, Carnicobar, Port Blair	CDA (IDS) New Delhi
23.	Lalitha Subramanian, SAO A/c No.- 8322663	AO (NP/B) Mumbai	PCDA (SC) Pune
24.	Rajiv Sood, SAO A/c No.- 8330526	PAO (ORs) 14 GTC Subathu	PCDA (WC) Chandigarh
25.	Chatur Sen Anand, SAO A/c No.-8329397	LAO (A) Delhi Cantt	PCDA (WC) Chandigarh

Proposal for
International Program on

for
Sr AOs/AOs of CGDA's Organisation

By
National Institute of Financial Management

(An Institute of Ministry Of Finance, Govt of India)

Sector-48, Pali Road, Faridabad-121001

Haryana, India

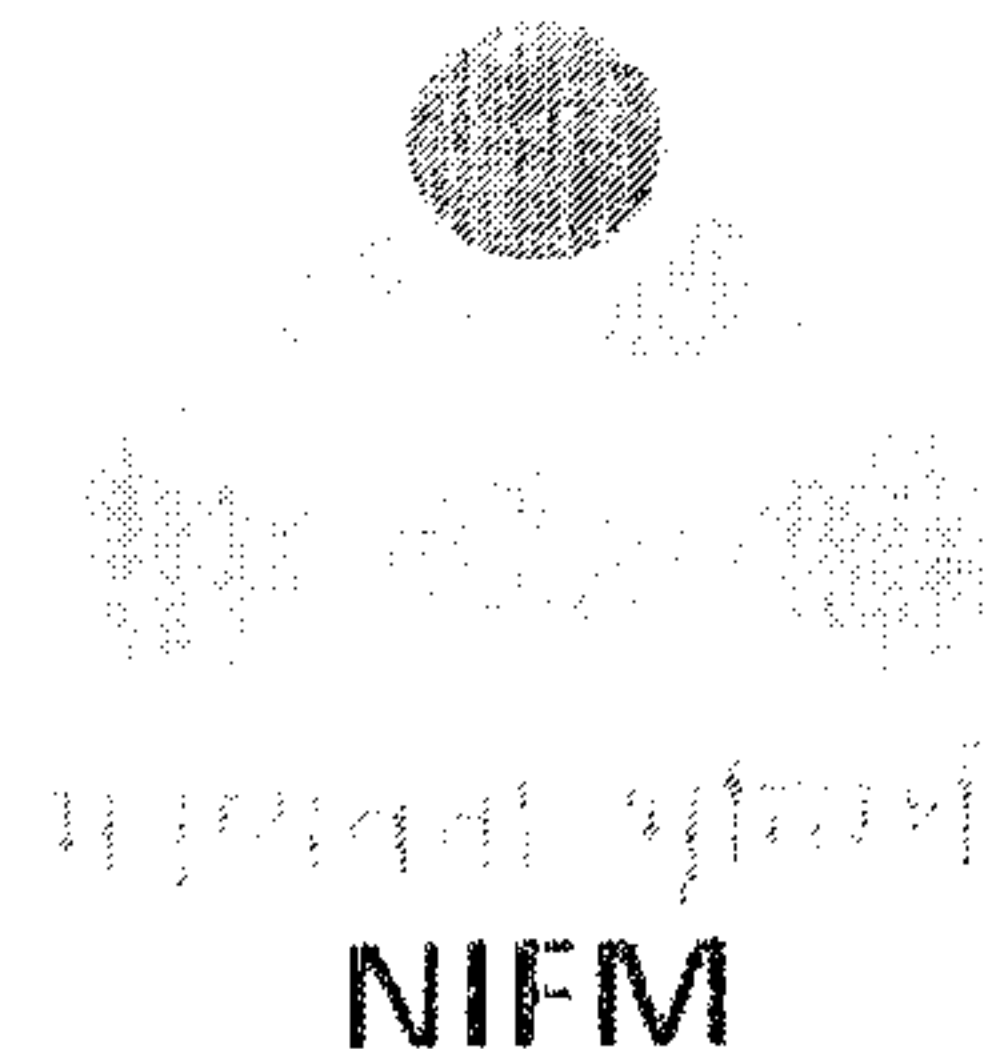
www.nifm.ac.in

(Partner for 1-Week International attachment)

Civil Service College Limited, London

civilservicecollege[®]

for
**Controller General of Defence Accounts,
Ministry of Defence, Government of India**



February 2018

1. About NIFM- National Institute of Financial Management

The National Institute of Financial Management (NIFM) located in Faridabad, India, was set up in 1993 as an Autonomous Body under the Department of Expenditure, Ministry of Finance, Govt. of India. The Union Finance Minister of Government of India is the President of the NIFM Society and Secretary (Expenditure), Government of India is the Chairman of the Board of Governors (BoG). The mandate of NIFM includes providing training and continuing professional education in financial and fiscal management for officers of the participating services, Centre / State Government, and to organise International Training Programmes and to keep abreast with the progress made in the rest of the world in the area of finance and accounts.

2. Objective of the Training Programme

The program has been specifically designed for Sr AOs and AOs of the CGDA's organisation who are at the cutting edge of service delivery by the organisation.

The objective of the program is to equip the participants with the required knowledge, analytical skills, and International best practices to work efficiently and effectively in discharging their crucial responsibility in the areas of Planning, Budgeting, Budget Execution, Accounting, and Internal Control. This would be done through a mix of classroom sessions, case studies, hands-on computer exercises covering the latest developments in Analytics impacting Public Financial Management, developments in the field of financial technology – Fintech, and field visits, both domestic and International (London), in the following areas:

- Public Financial Management – Fiscal Institutions, Fiscal Transparency and accounting, Integrated Financial Management Information Systems.
- Resource allocation and Budget Classification, Budgeting and performance management, Controlling and monitoring of spending.
- Input, output, and outcome-oriented budget systems for budget formulation and management
- Capital Budgeting and project/program viability, Public investment management and public-private partnerships.
- Role of Audit in Good Governance
- Internal Audit, use of IT for Audit effectiveness
- Use of information technology in Decision Making, understanding Heuristics and Biases in Decision Making, Fundamentals of Behavioural Economics and policy implications.

3. International Partner for the Training Program – Civil Service College, London

NIFM has partnered with Civil Service College (CSC), London, for conducting the International leg of this program.

CSC is a leading provider of high quality, bespoke training for those working in the public sector and civil service, both within UK and abroad. CSC comprises a core group of programme

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directors, mainly former civil servants, and draws on a wider network of authoritative and skilled associates and contacts. CSC has a wealth of practical experience and expertise across a range of subjects: from public administration and policy to defence, financial management and personal effectiveness. The trainers at CSC have vast experience at working at the centre of Government in the United Kingdom and with political and administrative institutions in the European Union and internationally

4. Program Structure

The program would be of three weeks duration. After the first two weeks of training at NIFM, the participants would proceed for the International leg of training being conducted by Civil Service College, London.

4.1 NIFM Training Component

The sessions at NIFM would cover the following areas:

- PFM issues in Indian context - Resource allocation and Budget Classification, Budgeting and performance management, Controlling and monitoring of spending.
- Making Sense of Data – Use of Analytics (Tableau) for deriving insights from Accounts data.
- Using MS Excel for financial modelling and analysis
- Accounting standards – IFRS and IPSAS, relevance of Accrual accounting in Government.
- Cost and Management Accounting
- Analytical techniques and tools such as cost benefit analysis in capital budgeting, Revenue forecasting, and costing of public services
- Internal Audit: Standards, Tools and Techniques.
- Basics of Behavioural Economics – Heuristics and Biases and its impact on decision making.

4.2 International Training Component (at Civil Service College, London)

The International training organised through Civil Service College, London would have a balanced mix of classroom and field visits for experiential learning spread over 5 working days. This would cover International Best Practices in the area of Public Financial Management, with exposure to the following:

- Public finance in the UK: Accountability and Governance, Accountability for public funds, Key principles and themes in public finance, System of accounting
- Planning for public spending, Types of expenditure, Processes of budgeting, Constraints and flexibilities
- Financial reporting, Sources of guidance, preparation and presentation of financial statements: annual report and accounts, Whole of Government Accounts
- Taxation in UK
- Public finance instruments, Private Finance Initiative (PFI) & PPP
- Performance monitoring - Measurement and evaluation

The tentative day-wise program is given in the Annexure.

5. Financial Proposal for the Training Program


The composite course fee for the "Best Practices in Financial Management in Public Sector" detailed in this proposal is given below.

	Twin Shared Accommodation	Single Occupancy Accommodation
Training fee per participant (for a minimum of 25 Participants):	Rs 3,75,000/- (Rs Three Lakh seventy-five thousand only)	Rs 4,00,000/- (Rs Four Lakh only)

The course fee is inclusive of all taxes, and covers the cost of residential training at NIFM, training at Civil Service College, London including shared (or single room accommodation) at a 4-Star hotel in London for seven nights, local transport, all meals (Breakfast, Lunch and Dinner), and internal transfers to field/ site visits together with a second country visit to Cardiff, Wales.

The course fee does not include DSA for the international attachment which may be done by the Department as per entitlement.

Tentative Schedule for the one-week Training at Civil Service College, London

Day 1	Sunday
07:30	Arrival at Heathrow Airport, London
10:00	Arrive at hotel and check-in to Holiday Inn Kensington Forum
	
13:00-14:00	Lunch
14:00-15:00	Travel
14:00-16:00	Cultural visit: Museums in London
	<ul style="list-style-type: none"> ▪ Natural History Museum The museum is home to life and earth science specimens comprising some 80 million items within five main collections: botany, entomology, mineralogy, paleontology and zoology. The museum is a world-renowned centre of research specializing in taxonomy, identification and conservation. ▪ Science Museum The Science Museum founded in 1857 and today is a major tourist attraction, attracting 3.3 million visitors annually. It now holds a collection of over 300,000 items. ▪ Victoria and Albert Museum V&A is the world's largest museum of decorative arts and design, housing a permanent collection of over 4.5 million objects. It was founded in 1852 and named after Queen Victoria and Prince Albert.
16:00-17:00	Return to hotel
20:00	Dinner

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Day 2
09:00-09:30

Monday
Welcome and introduction

09:30-11:00

Public finance in the UK: Accountability and Governance

- Accountability for public funds
- Key principles and themes in public finance
- The system of accounting and accountable officers
- Responsibilities of the HM Treasury, Ministers, National Audit Office and Parliament
- Corporate governance codes in central government

11:00-11:30

Refreshment break

11:30-13:00

Public finance in the UK: Accountability and Governance

- Governance structure in Central Government and Arm's Length Bodies
- Departmental accountability to parliament for oversight of governance in arm's length bodies

13:00-14:00

Lunch

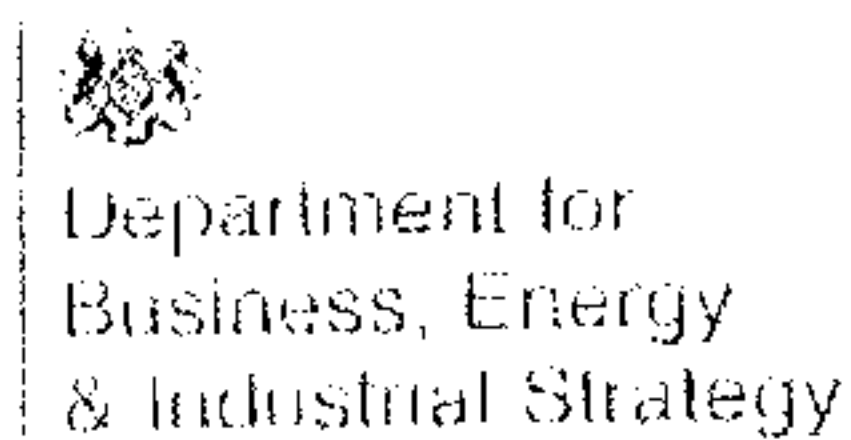
14:00-15:00

Travel

15:00-16:00

Field Visit – Department for Business, Energy and Industrial Strategy

Theme: Accountability to Parliament



The Department for Business, Energy & Industry Strategy (BEIS) was formed in July 2016, following the UK's decision to leave the European Union and subsequent Machinery of Government changes. It brings together the business and science policy portfolios of the former Department for Business, Innovation & Skills (BIS) and the full policy portfolio of the former Department for Energy and Climate Change (DECC).

The core Department spent just over £13.8 billion in 2016-17. Of this, it spent just under £3.4 billion on the seven Research Councils and around £3.2 billion on the Nuclear Decommissioning Authority (NDA), a non-departmental body sponsored by BEIS.

16:00

Close

20:00-21:00

Dinner

Day 3

Tuesday

09:30-11:00

Planning for public spending

- Types of expenditure (Resource/Capital, DEI/AME)
- Processes of budgeting (Spending Review, Budget)
- Constraints and flexibilities (Budget Exchange, New burdens principle)
- Capital ranking exercise
- Conditions for use of public funds
- Conditions for access to the contingencies fund

11:00-11:30

Refreshment break

11:30-13:00

Financial reporting

- Sources of guidance: The Government Financial Reporting Manual
- Preparation and presentation of financial statements: annual report and accounts
- The statement of Parliamentary Supply
- Whole of Government Accounts

13:30-14:30

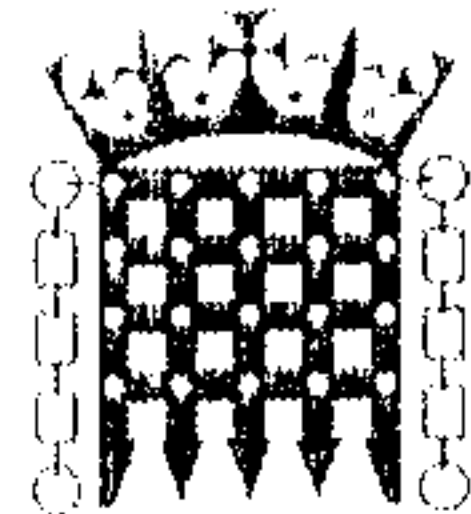
Lunch

14:30-15:30

Travel

16:00-17:00

Field Visit – Public Accounts Committee



Theme: The role of Select Committees in establishing value for money – how public money is spent.

The Committee of Public Accounts is appointed by the House of Commons to examine: "the accounts showing the appropriation of the sums granted to Parliament to meet the public expenditure, and of such other accounts laid before Parliament as the Committee may think fit" (Standing Order No 148).

This Committee scrutinises the value for money—the economy, efficiency and effectiveness—of public spending and generally holds the government and its civil servants to account for the delivery of public services.

As delivery models for public services have changed, so the reach of the Committee, in following the taxpayer's pound, has spread beyond government departments to also examine public bodies and private companies providing public services.

17:00

Close

20:00-21:00

Dinner

Day 4

Wednesday

09:30-11:00

UK Tax System

- Overview of the tax system
- Main sources of revenue
- How the system fits into the international context
- Best practices

11:00-11:30

Refreshment break

11:30-13:00

UK Tax policies

- How policy gets made
- The pressures on policy-makers
- What works well in the system and what might be improved

13:30-14:30

Lunch

14:30-15:30

Travel

15:30-16:30

Field Visit: Westminster City Council

Theme: Public Finance accountability at Local Authority Level



City of Westminster

Westminster City Council is the local authority for the City of Westminster in Greater London. It is the billing authority for Council Tax, and collects precepts on behalf of the Mayor's Office for Policing and Crime, the London Fire and Emergency Planning Authority, the Greater London Authority and Transport for London. Its annual budget is over £2billion

17:00-18:30

Travel to Cardiff

18:30

Check-in to Holiday Inn Express Cardiff Bay for overnight stay

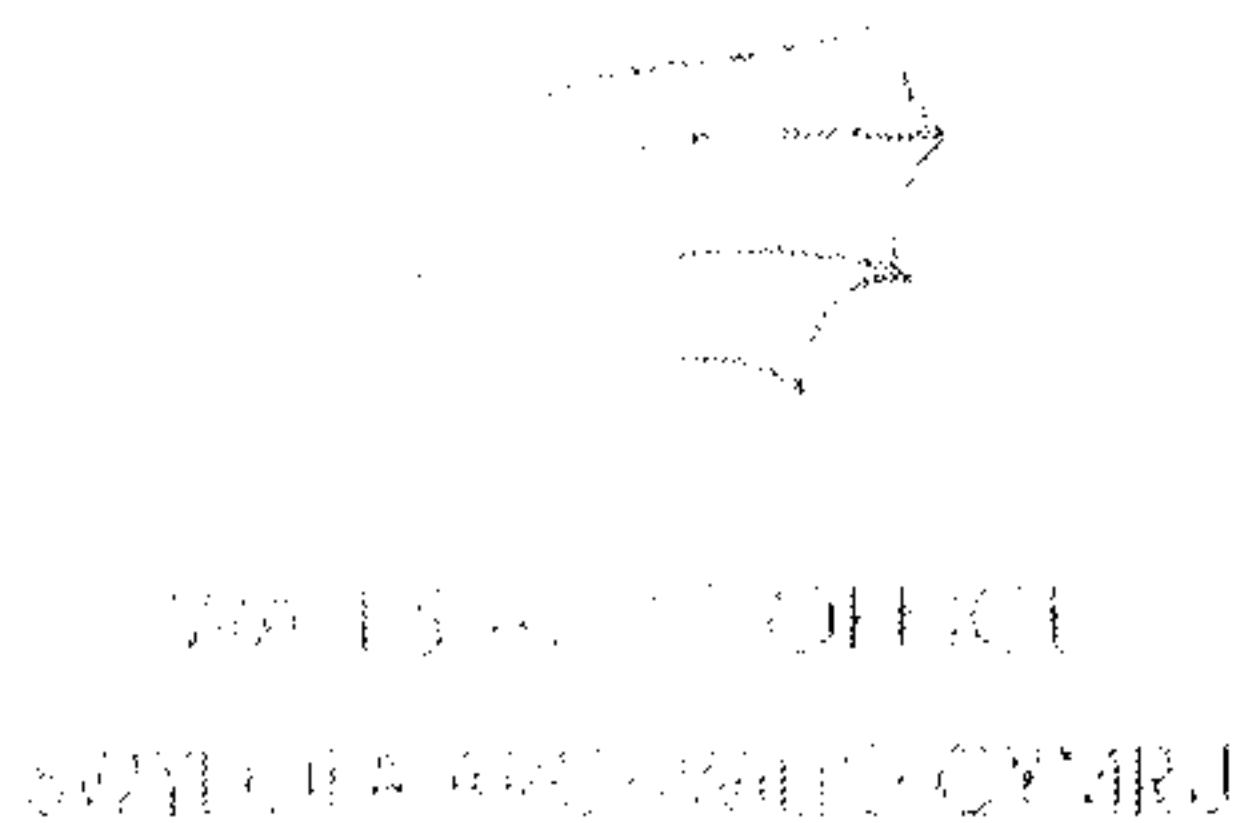
21:00-22:00

Dinner

Day 5

09:00-09:15

09:30-10:30



Thursday

Travel

Field visit: Welsh Audit Office (WAO)

Theme: Managing money in devolved regions

WAO work to support the Auditor General as the public sector watchdog for Wales. Its aim is to ensure that the people of Wales know whether public money is being managed wisely and that public bodies in Wales understand how to improve outcomes. They are also committed to identifying and publicising good practice, to help public bodies deliver better services.

They do this on behalf of the Auditor General in:

- Auditing the financial accounts of public bodies
- Reporting on how services are being delivered
- Assessing whether value for money is being achieved
- Checking how organisations are planning and delivering improvements

10:30-11:45



Field visit: Welsh Government

Theme: Mutual Investment Model

The Welsh Government is the executive of the devolved National Assembly for Wales. The government consists of ministers, who attend cabinet meetings, and deputy ministers, who do not, and also of a counsel general. The government is responsible for tabling policy in devolved areas for consideration by the assembly and implementing policy that has been approved by it.

12:00-13:00

Lunch

13:00-15:30

Travel

15:30-16:30

Cultural Visit – Oxford


Oxford is a city in the South East region of England and the county town of Oxfordshire. With an estimated 2015 population of 168,270, it is the 52nd largest city in the United Kingdom and one of the fastest growing and most ethnically diverse. The city is known worldwide as the home of the University of Oxford, the oldest university in the Englishspeaking world.

17:00-18:30

Travel to London

18:30
21:00-22:00

Check-in to Holiday Inn Kensington Forum
Dinner

Day 6	Friday
09:30-11:00	Public finance instruments <ul style="list-style-type: none">• Case study: The Private Finance Initiative• Case study: Shared procurement and shared services• Case study: social impact bonds
11:00-11:30	Refreshment break
11:30-13:00	Private Finance Initiative (PFI) & PPP <ul style="list-style-type: none">• Define PPP, where PPPs may be suitable and the benefits of a PPP approach• Evaluate PPP finance and funding options and broader affordability issues• PPPs – drivers and suitability PPP policy and framework• Summarise critical success factors for a PPP programme
13:30-14:30	Lunch
14:30-15:30	Measurement and evaluation <ul style="list-style-type: none">• Evaluation and performance monitoring• Sources of guidance in the UK, e.g. The Green Book• Case examples of value for money assessment and impact Evaluations
15:30-16:00	Travel
16:00-17:00	Closing ceremony – presentation of certificate of completion Venue: High Commission of India, London  भारत का उच्चायोग लंदन High Commission of India London, United Kingdom
17:00	Close
20:00-21:00	Dinner

Day 7

Saturday

13:00-14:00

Lunch

14:00-17:00

Cultural visit: Southall

Departure from Heathrow Airport