

Inside this issue:

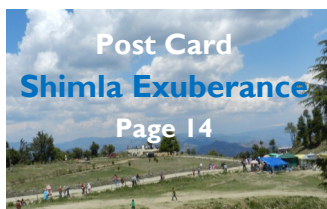
Readers Feedback	2
Sharing PFM expertise with Nepal	4
Now CGA's website is GIGW compliant	5
A tale from RTC Kolkata	6
IAF training on PFM	7
39th ITEC/SCAAP workshop flagged off	10
E-Payment—Gathering Momentum	11
My reminiscences	12
Know our PAO	13
Probationers' Page	14

Centre Spread

RAMS



Post Card
Shimla Exuberance
Page 14



Getting ready for 'Direct Cash Transfer'



Shri Jawahar Thakur, CGA in discussion with Shri Nandan Nilekani, Chairman UIDAI

The Government has undertaken a major reform in social sector spending through 'Direct cash transfer' to the beneficiaries under various programs. Nearly Rs 4,00,000 Crore is being disbursed annually to ultimate beneficiaries under the Centrally Sponsored Schemes like MGNREGS, NSAP, NRHM (JSY), IAY, etc. in addition to the subsidy given for fertilizer, LPG, food (PDS) and various scholarships.

The size, outreach and complexity of administration of these programs have impacted outcomes leading to inadequate monitoring and consequential leakages in the system. Burgeoning subsidy has increasingly strained the exchequer while adding to the deficit burden. In this backdrop, the Government has ushered two major initiatives, namely, Unique

Identity (UID) of beneficiaries and Central Plan Scheme Monitoring System (CPSMS).

UID will biometrically freeze identification of the individual, selected as a beneficiary under a social sector program, e.g. eligible for wage employment under NREGA and bring social inclusion in terms of KYC compliance for opening of a 'no frills' bank account. This will eventually weed out any duplication, overlap or fraud in identification of beneficiaries and leakages in transmission of benefits to the target individuals, especially in the underprivileged BPL category.

CPSMS on the other hand, will address the institutional bottlenecks in timely provision of funds to the multi-level implementing hierarchy, reaching up to the village and Panchayat, track availability of funds

Continued to Page 16....

Readers' Feedback

I am a regular reader of the Civil Accounts News Letter. Your regular updates on the changing paradigm of accounting structures are very useful and hats off to the Editorial team. Would appreciate if the upcoming INGAF Training Programs are also included in your news letter.

**Tshen Norbu
Bhutan**

I read the October issue of 'Civil Accounts Newsletter' and found it very informative. It updated me with the latest developments in the field of 'Monitoring of flow of Govt. expenditure in Central Plan Schemes', 'Track on Utilization Certificate for Grants' congratulations and all the best for future issues.

**S. Bartwal
Sr. Finance Officer, Bhutan**

I feel great pleasure in reading the CAO Newsletter. The Articles are well researched and precisely written. The Article on Bhutan has been well received here in Bhutan. Congratulations to the Editorial team for bringing out the CAO Newsletter.

**S.C. Uppal
Sr. Finance Officer, Lobesa, Bhutan**

Many thanks for sharing such an informative newsletter. I would request you keep my id in your mailing list for all times to come.

**Dr. Pratap Ranjan Jena
National Institute of Public Finance and Policy**

It is heartening to see that the quality and contents of the Newsletter are improving with each issue. My compliments to the team and the contributors.

**Udaya Pant
IMF Advisor, Nepal**

Heartiest congratulations to the Editorial Team for taking out such an attractive and informative newsletter. All the important orders/circulars released in a particular month from O/o CGA may also be incorporated in short.

Shovan Mukherjee

Congratulations to the entire editorial team of CAO Newsletter. This is a good platform for sharing our experiences, it is a pleasure reading about CPSMS and gaining information on more and more concept of this unique financial tool.

**Dibyendu Biswas
AAO, PAO CBECE, Kolkata**

20 years of INGAF

December issue is 'INGAF Special'

You may have something to share about your association with INGAF as a probationer, as a trainee or as an office bearer....as a guest faculty...or in any other capacity. Share your experiences with all, through the special issue of Civil Accounts Newsletter. Please do send us your contributions...we are waiting....





from the editorial room

As we are getting ready to flip the November page in our 2012 calendar, Government has made a major announcement of 'Direct Cash Transfer' for social sector schemes and Civil Accounts Organization has to play a major role in the success of this scheme.

Controller General of Accounts had series of meetings with ICAS officers on various challenges related to Direct Cash Transfer. He also had a very fruitful meeting with officials of UIDA, including the Chairman Shri Nandan Nilekani. The Newsletter team would be closely monitoring the development on this issue and will keep our readers updated.

Civil Accounts Organization has already geared up for faster disbursement of government money by developing Government e-Payment Gateway. Now 20

Departments/Ministries are doing 95% or more payments through e-mode. Three Controllers have done 100% e-Payment. We are carrying a follow up story on this in the current issue.

Website of CGA has been redesigned keeping in view the new guidelines of GoI. Details of new website are there in the report.

This issue also highlights the strong bilateral relationship between India and Nepal in terms of capacity building and technical assistance. CGA was recently invited by the FCG, Kathmandu to support and assist the Government of Nepal in creating an IT savvy atmosphere by training their officers thus ensuring better public financial management.

In the Centre-spread we have special coverage of RAMS software of CBDT which enables

assessment of resources and its prioritization by the decision makers in the Ministry of Finance.

In this issue you will find a piece by Laboni Das, an ICAS probationer. You can certainly see a great writer shaping in her. Another ICAS probationer Harpreet Singh has done the Post Card page.

In November Sujata Prasad, Director—INGAF and head of the editorial team proceeded on study leave. We felt the pinch of her absence while finalizing this fifth issue of Civil Accounts Newsletter.

Next issue is being planned as a 'Special Issue' on INGAF, since it has completed 20 years in 2012. We request all our readers to contribute for the forthcoming December issue. You can also share pictures of your reminiscences with INGAF.



Contributors for this issue of Newsletter

- **Mr. Sandeep Dash** is Deputy Controller General of Accounts [CPSMS cell]
- **Mr. C. Maheswaran** is Deputy Controller General of Accounts
- **Mr. Nalin Kumar Srivastava** is Deputy Secretary, in Ministry of Petroleum & Natural Gas
- **Mr. K. Girijavallabhan** retired as a Deputy Controller of Accounts
- **Ms. Laboni Das** is an ICAS Probationer
- **Mr. Harpreet Singh** is an ICAS Probationer
- **Mr. Bijoy K. Bandyopadhyay** is a Faculty Member at INGAF, Kolkata
- **Mr. K.V. Hamza** is an Accounts Officer in the O/o CGA
- **Mr. Rakesh Babbar** is a Faculty Member at INGAF
- **Mr. Girish Bhatnagar** is a Faculty Member at INGAF



Sharing PFM expertise with Nepal

As a part of the exchange program, a team of officials from India visited the FCG, Kathmandu, Nepal and shared their Indian experiences.

As a part of the bilateral exchange program between INDIA and NEPAL, different groups of officers of Financial Comptroller General Office, Kathmandu, Nepal were nominated for a three week training program at the Institute of Government Accounts and Finance, New Delhi in the past three months. As a part of the exchange program, a team of officials from India visited the FCG, Kathmandu, Nepal and shared their Indian experiences. These exchange programs between the two countries have strengthened the relations between the two countries. Nepal government is now giving top priority to PFM for improving the overall governance, optimising outputs from public resources and for ensuring inclusive, broad based as well as sustainable development.

FCG Nepal extended their invitation to CGA India to visit Kathmandu for a bilateral talk to strengthen the existing financial system in Nepal and a plan for road ahead in Nepal. Shri Jawahar Thakur, CGA [India] visited Kathmandu along with a team of professionals comprising of the Deputy Controller General of Accounts Shri C. Maheshwaran, the

Controller of Accounts, Ministry of Health Shri Santosh Kumar and Faculty, INGAF Shri Girish Bhatnagar between November 2nd to 5th [2012].

On the first day a presentation on Integrated Financial Management System was made by Shri C. Maheshwaran to the officers of FCG, Kathmandu. The presentation highlighted the technical aspects, as well as the existing IT systems in India. The presentation covered the structural aspects and its features, sample architecture, Government IFMIS, advantages and constraints and some IFMIS applications. The next session was on Accounting Standards by Shri Santosh Kumar. The presentation analysed the need of the standards, role of cash and accrual accounting system in IPSAS, practical difficulties in implementing the standards, and progress made in India and Nepal. At the end of the presentations the deliberations revolved around the Nepal Public Sector Accounting System.

The meeting between CGA, [India] and FCG, [Nepal] and other senior officers, touched upon many important issues prevailing in both the countries. The Institutional Development like establishment of Nepal Institute of Public Finance (NIPF) and its technical assistance, Human Resource Development in the area of debt management, financial reporting, transparency and accountability, staff exchange program, academic and long term training, and International Certification issues were discussed at length. Exposure visits of officers from both the countries, modalities for the forthcoming programs and strengthening of Information Technology was also discussed at length. The CGA, INDIA highlighted the CPSMS system that keeps track of expenditure up to the root level in various social sector programs. The Nepalese team were highly impressed and motivated with the CGAs initiatives and his vision. They showed their inquisitiveness to explore the possibility of implementing the CPSMS in their country. Shri Jawahar Thakur assured FCG, NEPAL of extending all help in order to get the CPSMS implemented in Nepal.

During his short visit to Kathmandu, CGA [India] also met Mr. Santaraj Subedi, Finance Secretary, Government of Nepal. This meeting revolved around the various financial practices followed in Nepal and to strengthen the Internal Control Mechanism for effective and efficient utilisation of public resources.

Last but not the least, CGA visited the 56 year old Nepal - Bharat Library located in New Road Gate, Kathmandu and gifted a set of books to Shri Piyush Srivastava, Counsellor [Press, Information and Culture] for this historic library.

C. Maheshwaran

Now CGA's website is GIGW Compliant



<http://cga.nic.in/>

The CGA's public website was first launched on 6th February 1999 with facilities including access to intranet users of this office. Web technology is poised to be most widely used medium for implementation of e-governance initiative, which leads to empowering citizen and more accountability on part of public offices. Hence the urgent need to keep the website abreast with the latest information and the most user friendly way. It is also a fact that CGA's website containing information on Monthly Accounts of Expenditure, Union Finance and Appropriation Accounts etc., is the most sought after one, not only for audio visual and print media but also for economic research scholars and academicians to analyze the fiscal trend.

Accordingly, the work of redesigning of CGA's website compliant with the Guidelines for the Indian Government Websites (GIGW) was taken up in pursuance of the Cabinet Secretary's instructions thereon. The website thus redesigned has many new features like: Public feedback system, Easy accessibility to differently abled persons, Bilingual dissemination of information, Division/Sections-wise content management facility, Role based content management and administration system, Publications acts an easy link for users to access books of rules and codal provisions, Human Resource Management with dynamic ICAS Directory, Up-to-date information dissemination on transfer/promotion orders, Examination information

The website acts as a public gateway through

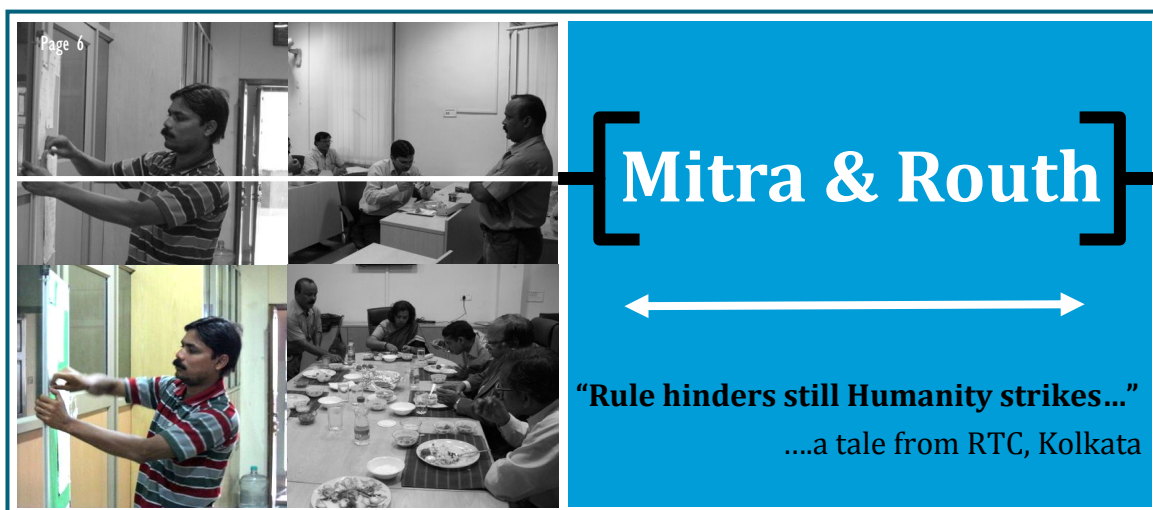
its vital links for the users of Office of CGA and different categories of population as detailed under: CPSMS – for officials across the ministries for processing Grants-in-Aid as well as the grantee organizations for registering on the portal

The 'Employee Corner' is a provision under which the employees are being provided information on career improvement opportunities including vacancies in other departments/offices as well. Added security measures are also embedded in the redesigned website. Altogether, this website in comparison with the earlier static website is dynamic in content and definite pre-decided archival policy for the information uploaded.

The redesigned website having compliance with Government website standard will bring uniformity in quality of content as well as enhance the overall usability and the functionality of the CGA website. This will demonstrate Government commitments to enhance Government citizen interaction through application of internet technology.

Shri Jawahar Thakur, Controller General of Accounts inaugurated the re-designed website of the office of Controller General of Accounts on 14th November 2012 amidst officers/officials of the Indian Civil Accounts Service. Shri Madan Mohan, Jt. CGA gave a brief presentation on new features in the redesigned website.

K.V. Hamza



Mitra & Routh

“Rule hinders still Humanity strikes...”
....a tale from RTC, Kolkata

In day to day life we hardly notice people who make our lives comfortable, we always look for heroes...mostly we locate them in the cricket grounds and sometimes on the silver screens. Kolkata too has many heroes of all variety, but for me there are two special heroes whom I admire for many reasons. They work for the same office, I work for. I am a Government servant, they are not. I get promotion, they do not expect even. They do not and cannot take leave, because such privilege is not there with them. I get DA for the inflation and my all basic requirements are covered under various schemes, but theirs none. Time keeps challenging their existence, in return they smile. But with all honesty, I must confess that their sincerity is beyond comparison.

Regional Training Center of the Institute of Government Accounts and Finance [INGAF] in Kolkata is one of the centers catering to the training needs of the officers/officials of the Accounting Organization and other State Government/Departments. The road which has led RTC Kolkota to success was neither built easily nor had been possible among other factors without the direct support of the two functionaries who are indirectly engaged in RTC, Kolkota. Indirect in engagement but not insignificant in contribution is the right way to express the sincerity, ability and diligence of the duo strength of Shri Subhas Mitra and Shri Dipak Routh.

RTC, Kolkata has emerged as an esteemed training arm of INGAF, New Delhi by providing excellent training facilities in the field of Public Finan-

cial Management and by integrating the same with Information and Computer Technology. A training centre not only requires a concerted effort by the officers, the faculty members, the administration but also from the support staff who actually makes it happen and are responsible for making the participants feel at home.

The duo strength of Shri Subhas Mitra and Shri Dipak Routh are not the permanent employee of the training center, they have been outsourced for the upkeep and maintenance of the center. Their contribution in carrying out the day to day activities of this center is excellent, the job entrusted upon – be it indoor or outdoor, from cleanliness to hospitality is appreciable. Apart from other things, the food prepared by them is also a main attraction for trainees and participants to come to RTC, Kolkata. They are the ears and eyes of the centre and are even responsible for the security of the work premises. Their sincerity, dedication and reliability have contributed to a large extent in achieving the present excellence. Even their service at the time of unforeseen adverse situation is incomparable. Both of them are an asset to the organization, their efforts, need to be acknowledged and appreciated, not for those two individuals but for the mankind. RTC, Kolkata is taking care of their needs and requirements but Rule hinders still Humanity strikes.

Bijoy K. Bandyopadhyay

Hosting IAF officers with some sessions on PFM



'The programs like this would go a long way in dissolving the boundaries between civil and defense establishments' – was the parting remark from one of the participant attending a workshop on 'Public Financial Management' conducted by INGAF for the officers of Indian Air Force.

It was with the aim to upgrade the skill and professional knowledge of the officers responsible for efficient public fund utilization and its management at various field units of the Indian Air Force, a workshop was conducted at INGAF in November, 2012.

Given the extensive practical experience of the participants in the field of procurements and logistics in the respective field units, the workshop was a two way learning experience for the participants and the Institute. This workshop covered a range of topics under Public Financial Management including Procurements, Public Private Partnerships, Contract Management and e-Governance. The sessions were customized as per the needs of the IAF and the main emphasis was to sensitize the participants in the area of Government Accounting and Financial Administration. An open session on 'World Economic Outlook: where do we go from here?' by a leading economist was conducted on a special request. The session gave a macro-economic perspective of the current global scenario.

Whereas, the workshop was supposed to cover the technical aspects of Public Financial Management, few sessions on tactical aspects of management were later added to give it a different flavor. The five day program was well appreciated by the participants.

-Rakesh Babbar

I felt that the program was compact, cozy and thought provoking. I am going back as a learned and happy human being.

-Wg. Cdr. C.S. Rajwar

The content of the workshop was effective towards value addition to the existing knowledge base towards macro issues related to accounting finance. The learning atmosphere at this Institute is like that of 'Temple of Learning' where one gets attached with greater passion to learn and share.

-Wg. Cdr. Sanjay K. Pandey

RAMS: A tool for better Tax Administration



A need was felt for long for computerization of revenue accounting system. This was considered necessary in view of requirement of an information system by the Ministry of Finance on a real time basis. Office of Principal Chief Controller of Accounts in Central Board of Direct Taxes has to compile flash figures almost on a daily basis and report it to top functionaries in the Ministry of Finance and Department of Revenue for informed decision making and also planning for revenue receipts in a financial year. Revenue accounting till very recently was done on the basis of manual systems and dependency on Income Tax Department in account compilation was substantial. The Zonal Accounts Offices had data at a macro level i.e., only Major Head wise collection data was available. The detailed classification of the transactions was provided by the IT wing of the Income Tax Department. Therefore, the primary purpose for which the accounting organization existed was not being fulfilled. In this context, a

decision was taken to computerize the revenue accounts and to ensure that account was compiled by ZAOs on a real time basis.

The system will have a seamless flow of data from the taxpayer to the Government Accounts and will be a major initiative in the area of e-governance. The system will have a holistic approach encompassing all the tasks from tax collection by the bank, loading of data on Tax Information Network (TIN), submission of electronic challans to ZAOs, preparation of scrolls electronically to ZAOs, compilation of scrolls and challans by the ZAOs and preparation of the accounts, Compilation of Accounts at the Pr.

Accounts Office, Reconciliation of the collections with the RBI. Thus, the system will have one integrated solution for all electronic accounting and reconciliation.

System Development and Evolution: At the first stage, the O/o Principal Chief Controller of Accounts developed network connectivity with all the Zonal Accounts Offices and it was ensured that data can flow in all the offices on a real time basis. The next important stage was developing the masters for the computerized system. A mapping was required between the codes indicated on the challan as per the provisions of the Income Tax Act with that present in the accounting system i.e., 15 digit accounting code as per the 6 tier classification of the revenue accounts. This was done in coordination with DIT (Systems) of the Income Tax Department. Once this basic mapping was established the background for the software system was ready and a data flow system was to be built upon it. At this stage, there were two options available

CENTRE SPREAD

with the organization one was to take data directly from the bank while second was to take it from NSDL which was already having OLTAS data. It was felt that coordinating with banks at that stage may take some time because more than 30 banks dealing with 24 ZAOs was a task in itself and would have caused unnecessary delay to the project. The first requirement was to validate the system and to ensure that data flow was seamlessly established. Connectivity was established at ZAO Mumbai with NSDL and a data dump was taken on a daily basis. This data was pulled by the VPN system to the Principal Accounts Office in Delhi. The Computer Cell in Pr. AO would then break this data ZAO wise and Bank wise and send it to all the ZAOs who would then download this data and load it into their RAMS system. The accounts would then be compiled by these ZAOs and uploaded on the Central e-lekha server. This ensured compilation of detailed accounts on a daily basis and ensured that information is available on a real time basis and revenue collection could be reported to the Ministry of Finance.

The next stage in the development of this system was to have a direct data flow from the banks without using the NSDL interface. A series of meetings were held at various levels with all the banks and it was decided that the banks would also send the data to ZAOs in a manner similar to what they used to send in the OLTAS system. The formats of data were kept exactly similar to that in the OLTAS system to ensure compatibility and also to ensure that banks do not have any issues in sending this data to the Zonal Accounts Offices. The information sent by the banks had all the Challan data in the electronic format and these were compiled in the RAMS system to get information on revenue collection on a real time. This evolution ensured that the compilation of the challan data was being done from a primary source and the intermediate intervention of NSDL was eliminated. This system enabled detailed classification of all the revenue collections immediately and eliminates the concept of Receipt Awaiting Transfer (RAT) which used to have huge unclassified balances.

Use, Benefits and Way Forward: As is evident from the description above, this revenue accounting system would help in bridging the gap which existed till now in computerization of accounting systems. This was basically an extension of COMPACT system on the revenue side and was developed by the NIC team of O/o CGA in coordination with the O/o Principal Chief Controller of Accounts CBDT. The system has now ensured that the true role of O/o Pr. CCA is being discharged now and the dependence on the Income Tax Department has been kept to a minimum in accounting compilation. The detailed classification and accounting compilation is being done accurately on a real time basis and also the concept of RAT has been eliminated to a substantial extent and would be completely eliminated in due course of time. The system has also generated scope for use of Business

RAMS can be of great help in assessment of resources and its prioritization by the decision makers in the Ministry of Finance.

Intelligence tool for generating informative reports and can be used by the decision makers in the executive wing. Also, data analysis tools can be used on this system for auditing the transactions. These next steps can further help in not only reporting the revenue collections but can also help in improving the collections by a proper analysis. This system along with similar system on the side of Indirect Taxes and Expenditure Information System can be of help in improving the overall Public Financial Management System in the country. This system can be of great help in assessment of resources and its prioritization by the decision makers in the Ministry of Finance. Debt Management and Cash Management systems of the government can also take inputs from this system and these can also be improved.

-Nalin Kumar Srivastava



INGAF conducts programs for member countries of the Indian Technical & Economic Cooperation [ITEC] and Special Commonwealth African Assistance Program [SCAAP] consortium under the flagship of Ministry of External Affairs since 1994.

INGAF flagged off its 39th international workshop for a duration of three weeks on November 19th, 2012. The workshop, which is being attended by 34 senior/middle level professionals from 19 countries was inaugurated by Shri Jawahar Thakur, Controller General of Accounts. INGAF's current global footprint has extended to 111 countries in the East European, African, Middle Eastern, Pacific, Latin American, and Asian regions.

During the inaugural session CGA briefed the participants about India's IT initiatives and other endeavours which the organization is taking up for better transparency and accountability. CGA

also requested the participants to share their country experiences during the sessions and make it a two way learning process.

Standardizing IT driven accounting models with international best practices in expenditure management is one of the strengths of these courses. These programs have been designed to focus on best practices in budget formulation and reporting, budgetary reforms, risk based audit and internal controls, treasure management, capital restructuring etc. Sessions on organizational behaviour, money and inflation, pension reforms, project financing and appraisal, procurement and contract management and managing sovereign debts are a part of the syllabus that tries to integrate global trends with regional realities. This also leverages personal and collective experience through reflection and dialogue.

-Girish Bhatnagar

100% e-Payment by three Controllers now

The Department of School, Education and Literacy under Ministry of Human Resource Development touched the magical figure of 100% with a total of 2266 crores of payments through GePG in November, 2012. This is the latest department joining Ministry of Chemical & Fertilizers and Ministry of Petroleum & Natural Gas that continued to lead the pack with 100% payments effected through the Government e-payment Gateway (GePG). Civil Aviation & Tourism is also almost there with the percentage of 99.9%. Now there are 11 Controllers which have 99% and above percentage in e-Payment.

With more than 1500 transactions in the month of November, Ministry of Urban

Development did remarkably well with more than 99% payments through GePG. Many other ministries and departments like Department of Higher Education [99.8%], Department of Social Justice and Empowerment [99.4%], Ministry of Environment and Forest [99.4%], Department of Panchayati Raj [99.0%], Department of New and Renewable Energy [99.1%] and Department of Shipping [99.11%], and many more have remarkably done well and crossed the figure of 99% payment through GePG.

Now there are 20 Controllers who have done 95% or more of their total payments through GePG.

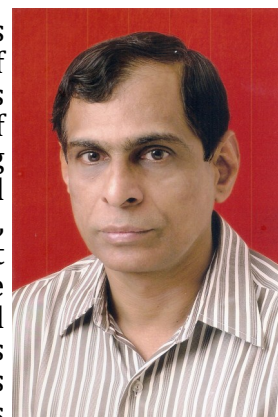
	Controller	E-PAYMENT IN NOVEMBER			
		E-Payment		Total Payment (Rs.)	% age of E-Payment
		No. of Transaction	Epay Amount (Rs.)		
1.	008 -SCHOOL EDUCATION AND LITERACY	79	22,66,39,44,266	22,66,48,45,975	100.0%
2.	005 -CHEMICAL AND FERTILIZERS	276	18,35,92,49,915	18,35,99,96,654	100.0%
3.	093 -PETROLEUM AND NATURAL GAS	101	2,13,95,27,796	2,13,97,95,806	100.0%
4.	029 -CIVIL AVIATION & TOURISM	727	4,58,55,31,964	4,58,88,26,395	99.9%
5.	007 -HIGHER EDUCATION	177	5,79,53,76,134	5,80,91,42,256	99.8%
6.	009 -SOCIAL JUSTICE AND EMPOWERMENT	110	52,32,58,605	52,66,21,437	99.4%
7.	079 -ENVIRONMENT and FORESTS	339	90,31,36,234	90,90,10,026	99.4%
8.	077 -NEW AND RENEWABLE ENERGY	149	17,81,65,855	17,97,04,562	99.1%
9.	088 -SHIPPING	526	1,04,59,71,496	1,05,53,79,980	99.1%
10.	089 -PANCHAYATI RAJ	50	28,59,044	28,87,203	99.0%
11.	030 -URBAN DEVELOPMENT AND URBAN POV-	1553	4,84,96,50,463	4,89,98,81,019	99.0%
12.	014 -ECONOMIC AFFAIRS	971	42,07,05,635	42,60,83,037	98.7%
13.	047 -WOMEN AND CHILD DEVELOPMENT	345	43,33,63,977	43,93,70,447	98.6%
14.	044 -YOUTH AFFAIRS & SPORTS	122	48,02,26,360	48,92,67,142	98.2%
15.	012 -TRIBAL AFFAIRS	44	2,50,82,262	2,56,26,543	97.9%
16.	037 -SCIENCE AND TECHNOLOGY	1033	91,21,76,880	94,06,88,265	97.0%
17.	013 -EXPENDITURE	299	9,47,27,191	9,78,35,396	96.8%
18.	010 -POWER	451	4,42,34,220	4,62,28,235	95.7%
19.	081 -EARTH SCIENCES	2060	14,67,71,236	15,39,14,723	95.4%
20.	090 -DISINVESTMENTS	46	15,15,731	15,90,831	95.3%

.....my reminiscences of Civil Accounts

Over the years, the Civil Accounts Organization has made tremendous advancements in terms of technology, tools and human resources. When I look back, I feel proud to be a part of this organization and for having made humble contributions.

When we joined this organization during the days of inception in 1976, the scenario was totally different. We got transferred to this new department from different audit offices under the Comptroller and Auditor General of India. Before the Departmentalization of Accounts, I was working in the Office of Accountant General, Central, [now known as Director Audit, Central] Mumbai and I was transferred to the Pay and Accounts Office, Ministry of Health and Family Planning, Govt. Medical Store Depot Compound, Mumbai Central. It became such a task to locate

The condition was more or less same in most of the Pay and Accounts Offices in the initial period. Some of our offices started functioning in garages, corridors and godowns. Proper sanitation, drinking water and even toilet facilities were not available for us. Our tasks were hard and the path before us was also not smooth, rather it was strewn with numerous hurdles. Despite all odds, we could prove to be worthy of the expectations. The courage and conviction of the staff and officers in the organization and their sustained and relentless efforts helped us to achieve the goals very fast. We could get the appreciation from several quarters for the remarkable achievements.



early days

this office as no one had a clue about its existence. However the Govt. Medical Store Depot authorities had some information about the opening of a new office for passing the bills. We were asked to occupy an abandoned godown in the first floor of a very old building. The building was in a dilapidated condition. When someone used to walk on the second floor, dust and decayed wood particles used to fall on us.

Those days were very turbulent for all of us. There was no furniture to start the functioning of the office. Fortunately, the officers of medical stores depot were kind enough to provide us some tables and chairs on loan basis. No one knew the process and working modalities of the work to be carried out in this new setup. The basic instruction that was given to us was that of passing the bills submitted by various Offices under Ministry of Health and Family Planning. None of us knew how to pass the bills and issue the cheques. Even the Accounts Officer was unable to guide us as this was a new field for all of us. We found out that hitherto the central government bills were being paid by the Pay and Accounts Office, Govt. of Maharashtra, Mumbai. We approached them requesting for guidance in regard to the procedures to be followed for the smooth functioning of an office.

In those days, the Junior Accounts Officers Examination was considered as a very tough departmental examination. I appeared for JAO (Civil) Exam Part I in 1978 and Part II in 1979. There was no training or any guidance from any quarters. In Mumbai, the Civil Accounts Association (now known as All India Civil Accounts Employees Association) took initiative to conduct the training classes for JAO Exam. The result of JAO Exam was very poor in Mumbai Centre during those years. Fortunately, I could clear both the parts in the first attempt.

I served the Organization for 36 years. I have seen the days of inception when we started from the scratch and was a part of today's modern office with e-payment facilities. On the day of my superannuation [May 2012] I was a contended man as I was retiring from an organization which has achieved laurels from all quarters especially in regard to its IT initiatives.

It gives me great pride to be a part of an organization which has been recognized worldwide as a tech savvy organization and giving IT solutions to its Government for maintaining accountability and transparency. We appreciate the struggles and dedication of unsung heroes for their contribution made over the years.

-K. Girijavallabhan



PAO, Trichy *Consistent in excellence*

Pay and Accounts Office, Customs & Central Excise (CBEC), Tiruchirapalli –functioning since 1984 is located in the centre of Tamil Nadu. Tiruchirapalli District has population of about 27.15 lakh with a literacy level is 83.6%. Tiruchirapalli or Trichy is the district headquarters and the city is known for its educational institutions, industries and temples. Situated on the banks of the River Kaveri (Cauvery), the city has a long history dating back to the centuries before the Christian era when it was a Chola citadel.

Know our PAO

An important land mark of Trichy is the Rock Fort Temple crowing a massive outcrop of rock that soars 83 meters upwards from the surrounding plains. The largest Sri Ranganathaswamy Temple at Srirangam (one in 108 divyadesams) Jambukeswara Temple at Tiruvanaikkovil (lingam in water) , Murugan temple and the Peacock sanctuary at Viralimalai, Sittanavasal, an ancient Jain monastery with fresco paintings in rock cave and Thanjavur Big Temple are worth-visiting places.

Custom duties, Central Excise Duties and Service Tax collections (except e-payments) in these areas are accounted at PAO (CBEC), Tiruchirapalli in addition to the accounting of Administrative and Establishment

payments. Trichy Customs Commissionerate is a hinterland Customs Commissionerate with 5 Divisions and 23 preventive field formations having mainly preventive and anti-smuggling functions in the entire State of Tamil Nadu and Union Territory of Pondicherry (except Seaport and Airport at Chennai and Seaport at Tuticourin). The offices of Chief Commissioner of Customs; Commissioner of Customs and Commissioner (Appeals) are all located at Trichy. Trichy Central Excise and Service Tax Commissionerate have Divisions at Thanjavur, Cuddalore Karur and Karaikal

The PAO is currently running under the able stewardship of Shri R. Seenivasan, Senior Accounts Officer. The notable contribution of the PAO had been the revision of about 920 pension cases in a short span of time. Out of 489 pre-1/1/2006 pension cases, 423 cases have been revised and uploaded in e-Revision utility. Balance revisions are due to be completed by December, 2012. The PAO has implemented e-payment system w.e.f. June, 2012.

The PAO received Best Performing PAO award in recognition of the meritorious work done during 2010-11. The PAO now aims to expedite the authorization of payments, and ensure better and updated accounting and reporting of the indirect tax collections under its jurisdiction.

**“Yes Officer, I
can do it”!**

Roger!

Four years have passed at the heart of the country, in the Capital. We are here away from home and all comforts for education, career and other opportunities. It's been a tale of struggle, like each one of us

has. Fortunately, I survived. And, time has not been same in the last 1 and a half year. I grew up suddenly, into a 'big girl'!! I don't cry these days for being alone in a city; I don't cry for my mom or home. Delhi has kept its promise; put me into the Civil Services, the dream millions cherish! It's almost 15 months now that I am in the services, in service of my country. The journey so far has been quite enthralling...

It started in Bhopal with the beginning of our Foundation Course. The 86th Batch. Suddenly got the taste of how

people treat our civil servants. I must say, I was not discouraged! Life got tuned up with the routine tight schedules, formal gatherings, outings, strenuous teaching and extracurricular modules. It was painful to wake up in the morning, but it was soothing to go to the *Badi Jheel* to watch the birds with the group mates.

MP was explored mile after mile. From the wonder caves of *Bhimbetka*, where, I don't know how many thousand years ago, human beings have drawn paintings and they are still existing on the rocks; to mighty *Sanchi stupa*; to *Bhojpur, Vidisha*; to the dam disputed sight of serene *Narmada*; to *Peeth at Ujjain*; to the hills of *Manchmarhi*; to the silent valley of *Chidhikho*... But travelling was just an icing on the cake. It was thrilling to take oath on the very first day of joining in front of the Governor, "I, *Laboni Das*, do swear in the name of God, will do with the best of my abilities, preserve, protect and defend the Constitution of India and law"... Always watched the 'Big Ones' taking oath in television, but when I did dream that I could really be a promoter and protector of our Constitution so soon!! I feel I was destined... I feel blessed...

It was over to NIFM in January. The campus here is carved in greens and flowers and studded with birds and butterflies. My camera lens spoke more than I did; could capture all the enchantment in the campus, the scenery, the people; fun amidst the screwing financial management classes, our moments of togetherness with the newly made friends, and of

some friendship made for life... Bureaucracy was simplified, finance decoded, served on the plates!

Again came the tours and travelling, now not being a part of a trek team, or traveler, now we were made into full grown probationers of the Government of India, and treated as 'officers' every place we moved. We got the chance to capture beauty the mighty Himalayas of Shimla during our Audit attachment, lavishing Lucknow city during our Railways attachment, joyrides at Jaipur, marvelous Malay Peninsula (Malaysia and Singapore) during our first overseas attachment, with many more coming during our tenure at the parent academy INGAF...

We, as a part of the government, explored the cities, cultures, new food. But one thing remained the same – our oneness. In the last 15 months, our training taught us to stand united, make fast decisions, ready for any emergent situation within seconds, the being able to say under any circumstances, "Yes Officer, I can do it"! Roger.

Trouble comes... very frequently. Again, when in trouble, Mr. Das takes over... Dad... His daughter may have learnt to manage the funds of Government of

India, but he knows that she cannot still manage her own funds or time! He scolds in the morning for not calling, not remembering the poor dad, but again gets concerned after hearing that his daughter managed to sleep only at 3 am last night after completing a group report!

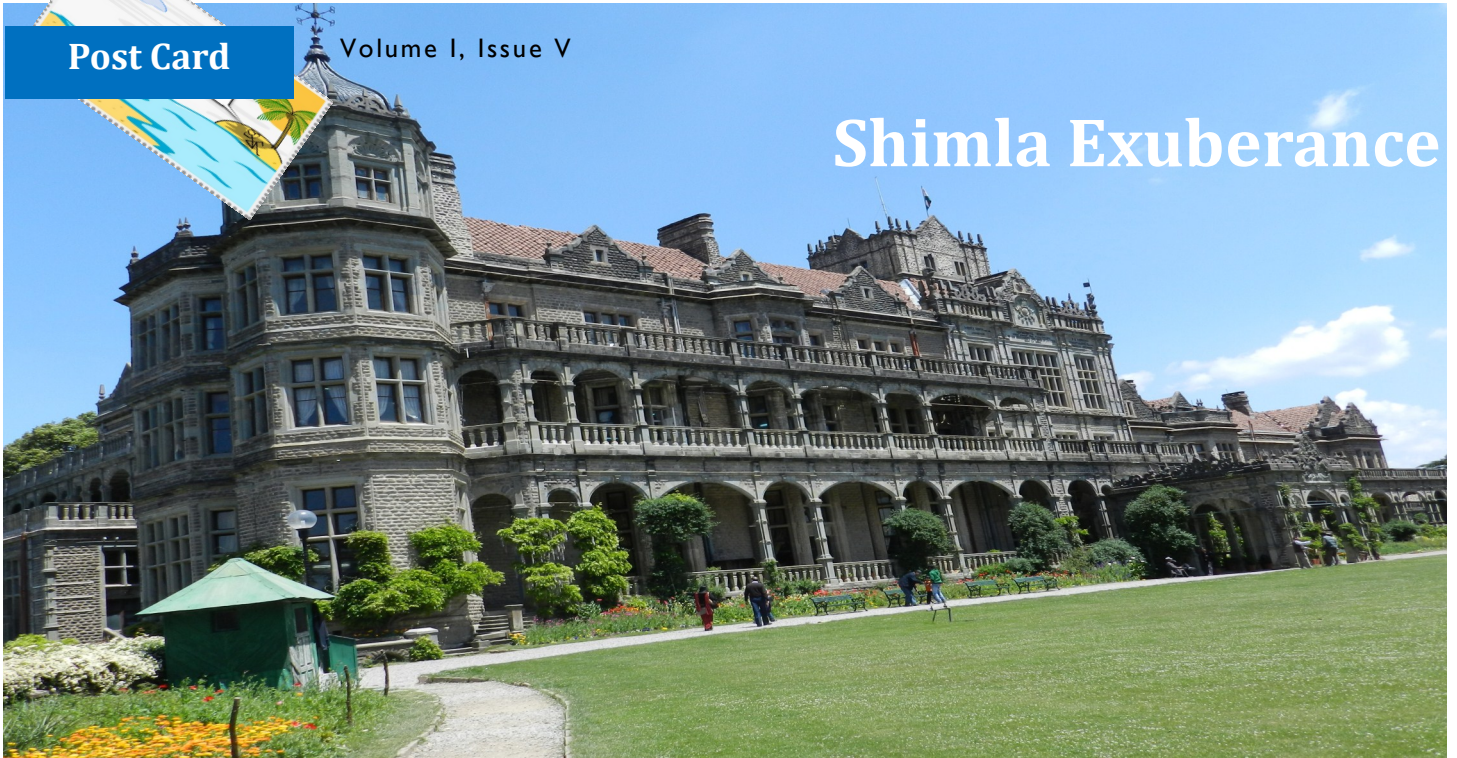
The training is to make a normal citizen into a bureaucrat, into a civil servant who has the empathy and sympathy for the people he is serving, for the country which has educated him. But I realized that this training cannot teach us anything, the real training comes from the family, the values learnt so far, and, from within. You cannot overall change a person after taking him to *Valley of Flowers* for trek, to *Lok Sabha* or to the UK for training. He will continue to take dowry even after he has signed a bond paper against it. He will continue to behave shrewd and misuse government resources if he is brought up in that way!!

I cannot say much about myself. It is the 'humanity' you learn from home over the years, I guess, is the driving force to serve the people as a 'good' human being who is eventually a civil servant too! So, the bureaucrat is home-made and the formal training is just all about polishing and brushing up the outer shield. The only difference is that the home-grown little one is now grown 'big' suddenly and made ready to take on the world alone. It's every time I miss *Durga Puja*, they are still missing me at home. But they know my priorities; my pain not to be there. Mom smiles, "*She'll surely be home during Diwali*" ...

-Laboni Das

Probationers' Page

Shimla Exuberance



Our tryst with Shimla was last in the series from National Institute of Financial Management. As the news of forthcoming visit reached us, we felt joyous as a desire to visit the attractive city was creeping in our hearts. Upon reaching Kalka, we were surrounded by the formidable Shivaliks which were to present different challenges to us in the coming days. The mountain sickness soon got over as we reached the prestigious National Academy of Audit and Accounts, Shimla.

The beginning of the exploration of the academy started with Yarrows, the heritage building which is now the hostel of Indian Audit and Accounts Service probationers. Our stay was however warmly arranged by the academy officials through Mr. B.D Luth in the newly constructed cedar building which was to house us in close to zero degree temperature.

The formal inauguration of the scheduled course of three days on 'Overview of Audit functions of Comptroller and Auditor General of India' was done by Shri Satish Loomba, Pr. AG (Au), H.P, who gave us valuable insights of the general functions of C&AG and an overall sense of feeling content in life. The second lecture on 'Performance Audit' was by Ms. Gauri Karol, from Department of. The last lecture was from Shri Vijay Kothari, Director [NAAA] explaining different kinds of audit reports on the C&AG produces.

The visit to historic mall road in the evening was icing on the cake as most of us experienced this British Legacy for the first time. The vibrant atmosphere of the mall freshened us and prepared us well for the next day. The visit to Kufri early morning was a delight, we were

all awestruck by the beautiful sights of the mountains and the topographical variations. The technical aspect of the day started with a lecture on 'Understanding of Government Accounts' by Ms. Vidhu Sood, Director [NAAA] which was substantiated well by discussion on much talked about 'National Investment Fund'. Post lunch session included 'Using Accounts for Internal Control' and 'Emerging issues relating to RTI'.

The evening indulgence was at Jakhoo Mandir where Lord Hanuman is believed to have rested while he was searching for Sanjivni booti. A pool table match was waiting to happen before we crashed in our cozy comforters. The next day morning visit to Indian Institute of Advanced Studies brought historic feelings as it was once home to Viceroy of India and was a venue during the sessions of the Round Table Conference of 1930s. Our formal day began with a talk on 'Role of Financial Advisor' by Shri Satish Loomba.

The Valediction ceremony took place thereafter and we packed ourselves for the return. On our way back we briefly visited the Gorton Castle, which is H.P's AG Office now and had housed the Central Government when Shimla used to be India's summer capital. As we were sloping down hills, we realized how some of the important issues regarding C&AG's functioning were addressed along with constant exploration of the historic hill city. The attachment has left us with lasting impressions in our memory.

-Harpreet Singh

Continued from Page 1....

to reduce float in the system and capture on line, transaction-wise expenditure for transparent management of public expenditure. For this, CPSMS has established near real time interface with the CBS of banks (all Public Sector Banks, Regional Rural Banks, major Private Sector Banks).

Integration of CPSMS with the Aadhaar Payment Bridge (APB) of UIDAI through CBS of the banking system will enable seamless transfer of money with a transparent electronic trail to complete the payment cycle.

UIDAI had recently requested CGA to initiate the process of integration for an efficient solution for welfare payments to beneficiaries of social sector programs in India. In this connection, Shri Jawahar Thakur, Controller General of Accounts had a meeting with Shri Nandan Nilekani, Chairman, UIDAI on 16-12-2012 to discuss the modalities of integration of CPSMS and APB of UIDAI.

It was agreed that the synergy between the two systems can be a 'game changer' to facilitate timely, hassle free and transparent transfer of cash benefits, directly from the implementing agencies to the Aadhaar enabled accounts of the beneficiaries. Shri Nilekani requested the CGA to

formulate an action plan to prioritize the implementation of CPSMS in the 51 districts identified by Government of India for speedy implementation of Aadhaar based payments through CPSMS.

Since CPSMS has been rolled out in a few pilot states so far, a concerted effort needs to be made for registration of agencies under the selected schemes in the 51 districts across various states and sensitization of their functionaries on the modules of the system to effect payment to beneficiaries.

Considering the urgency to put in place the systems in these varied geographic locations to meet the timeline of 1st January for launch of e-payment under social sector schemes, it was decided to formalize a joint team between CPSMS and UIDAI to work together for this common goal.

Shri Nilekani was of the opinion that CGA should be part of all such initiatives of the Government, given the robust technical and professional competence of the Civil Accounts Organization.

Sandeep Dash

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