

Hon'ble Finance Minister Smt Nirmala Sitharaman lighting the lamp



Dignitaries at the Inaugural Session



## FOREWORD

On March 1, 2020 the Civil Accounts Day was celebrated to showcase the achievements of the Indian Civil Accounts Service (ICAS), at Dr. Ambedkar International Centre, Janpath, New Delhi. This year, the Service touched the milestone of 44 years of its existence, a period marked by several new and pathbreaking initiatives driven by leveraging of Information and Communication Technology. The Civil Accounts Day is an occasion to honour the past, even as we look forward to the future.

The occasion was marked by the presence of several distinguished and eminent personalities. Smt. Nirmala Sitharaman, Hon'ble Union Finance Minister was the Chief Guest at the inaugural session, which was also graced by Dr. Ashok Lahiri, Member, 15th Finance Commission and Dr. T.V. Somanathan, Secretary (Expenditure).

The Plenary session featured a keynote address by Dr. Ashok Lahiri, Member, 15th Finance Commission, on "Leveraging Accounting Reforms for strengthening Public Financial Management" followed by an interactive session. The post lunch session also featured a panel discussion on "Perspectives of Data Governance". It stressed upon the need of Integrated Data Management for a hybrid approach to analytics. The Function concluded with the Valedictory address by Hon'ble Minister of State (Finance), Shri Anurag Thakur.

I deeply appreciate the verve and zest shown by my colleagues in taking this entire event forward, especially in the making of the short film on the processing of DBT payments through PFMS and organizing the Civil Lekha Samman Awards Ceremony. The short film on "DBT payments through PFMS" was screened during the inaugural session to highlight the successful and efficient use of newer technologies by the Civil Accounts Organization in its service delivery system. Civil Lekha Samman Awards were conferred by Hon'ble Finance Minister on the best performing PrAOs and PAOs as an acknowledgment of their success in achieving desired organizational goals.

The presence of many ICAS veterans and other senior colleagues embodied their enduring the connection with the organization. The excitement of my young colleagues, the face of the organization's future, was overwhelming. In the coming years, I can see them breaking new ground in ways that will be transformative. I look forward to seeing that process unfold.

It was truly rewarding to see the large participation of the CCAS cadre officers who are the proverbial backbone of the organization. If the organization has stood out for the effective leveraging of Information and Communication Technology, major credit must be shared with them.

Soma Roy Burman Controller General of Accounts

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## **PROGRAMME**

1200-1300 hrs : Inaugural Session

1200 - 1202 hrs : Welcome to Dignitaries on dais

1202 - 1205 hrs : Lighting of Ceremonial Lamp

1205-1210 hrs : Welcome address by Smt. Soma Roy Burman, Controller General of

Accounts (CGA)

1210 - 1217 hrs : Address by **Dr.T.V. Somanathan**, Secretary (Expenditure)

1217 - 1225 hrs : Short film on DBT Payments through PFMS

1225 - 1235 hrs : Presentation of Civil Lekha Samman Awards

1235-1247 hrs : Inaugural address by **Smt. Nirmala Sitharaman**, Hon'ble Finance Minister

1247-1250 hrs : Vote of thanks by **Shri Subodh Kumar Mathur**, Additional Controller

General of Accounts (Systems Group)

1300-1400 hrs : Lunch

1400-1445 hrs : Plenary Session

1400-1445 hrs : Keynote Address by **Dr. Ashok Lahiri,** Member, 15<sup>th</sup> Finance Commission

on "Leveraging Accounting Reforms for Strengthening Public Financial

Management" followed by Interactive session

1500-1545hrs : Panel Discussion

1500-1545 hrs : Presentations and Discussion chaired by Shri Subodh Kumar Mathur,

Additional CGA (Systems Group) on the topic " Perspectives of Data

Governance"

1600-1630hrs : Valedictory Session

1600 - 1605hrs : Brief on the day's proceedings and Welcome to Hon'ble MoS (Finance) by

Shri Deepak Das, Principal Chief Controller of Accounts, Central Board of

**Direct Taxes** 

1605-1617 hrs : Valedictory Address by Shri Anurag Thakur, Hon'ble Minister of State

(Finance)

1617-1622 hrs : Vote of Thanks by Smt. Krishna Tyagi, Additional CGA (Accounts &

Financial Reporting)

16:30 - 17:00 hrs : High Tea

## EXECUTIVE SUMMARY

The Union Government initiated a major reform in Public Financial Management in 1976. The Audit and Accounts functions were separated by relieving the Comptroller and Auditor General of his responsibility of preparation of Union Government accounts. The accounting function was brought directly under the control of the Executive. Consequently, the Indian Civil Accounts Service (ICAS) was established. The ICAS was carved out from the Indian Audit & Accounts Services (IA & AS), initially through the promulgation of an Ordinance amending the C & AG's (Duties, Powers and Conditions of Service) Amendment Act, 1976. Later the Departmentalization of Union Accounts (Transfer of Personnel) Act, 1976 was enacted by Parliament and assented to by Hon'ble President of India on 8th April, 1976. The Act was deemed to have come into force with effect from 1st March, 1976. Accordingly, the ICAS celebrates March 1st every year as the Civil Accounts Day. Since its inception, the ICAS has steadily grown in stature and now plays an important role in the management of public finances of the Union Government.

A function was organized on March 1st, 2020 at Dr. Ambedkar International Centre, Janpath, New Delhi to mark the 44th Civil Accounts Day. The Union Finance Minister, Smt. Nirmala Sitharaman was the Chief Guest at the Inaugural Session from 12.00 PM to 01.00 PM. The Secretary (Expenditure), Dr. T V Somanathan and the Controller General of Accounts, Smt. Soma Roy Burman, were the other dignitaries who addressed the Inaugural Session. The Indian Civil Accounts Organization has been committed to the leveraging of IT for enhancing the efficiency of the payment, accounting, internal auditing and financial reporting systems of the Government of India. The Public Financial Management System (PFMS), launched in 2009, is the



flagship project of the organization show casing this aspect.

## The highlights of the 44th Civil Accounts Day Function were:

Inaugural Address by the Union Finance Minister, Smt. Nirmala Sitharaman:

In her inaugural address, the Finance Minister emphasized that the ICAS has actually revolutionized the technology driven Public Finance Management System that has silently empowered India to become accountable, responsive and transparent. As a result, wherever we go, DBT and GST are being talked about as the silent revolutions that our democracy can showcase to the world. She acknowledged the role, PFMS has played in strengthening Public Financial Management, governance and empowerment of the people.

## Keynote Address by Dr. Ashok Lahiri, Member, 15th Finance Commission in the Plenary Session

In his Keynote address Dr. Ashok Lahiri, reiterated that a PFM system is much more than proper accounting. Proper accounting is not only sufficient condition for an efficient PFM system, but it is a necessary condition, an absolutely essential one. He focused on four areas viz Accounting Standards, accounts classification and consolidation, transparency in accounting, extra- budgetary transactions and enforcement of accountability.

#### **Panel Discussion**

In the panel discussion Shri Sanjeev Singh. Addl. DG (Systems), CBDT provided an overview of data management in tax administration at CBDT. He stressed upon the need for seamless integration of data from various projects as a key data management issue at CBDT and highlighted importance of management of data throughout its lifecycle.

Shri Anand Pande, Sr. VP, GSTN highlighted the sensitive nature of data being handled at GSTN and highlighted various steps taken for security of the data like open architecture, encryption of data at the time of storage, role based and secure access along with security tools – from perimeter security to core security.

Smt. Charulata Kar, CGM, RBI, insisted that both the volume and the value of data are increasing and thus data governance is facing new challenges. Standardization of data process flow is one such challenge. Other challenges being common ecosystem for interactive agencies dealing with the data validation etc.

Shri S.S. Sharma, Scientist (F), CERT-IN focussed on the types of cyber security threats emerging in recent times and efforts of CERT-IN in this field. He spoke about various steps being taken by CERT-IN to counter such threats like providing 24×7 Help-Desk and Emergency services for cyber threats, providing security advisories to government organisations, spreading awareness about cyber security through Cyber Swachhata Kendra webportal, etc.

#### **Valedictory Session**

Address by Hon'ble Minister of State (Finance), Shri Anurag Thakur

In the Valedictory session of the 44<sup>th</sup> Civil Accounts Day function, Minister of State (Finance), Shri Anurag Thakur emphasised the fact that the efficient utilization of resources, made possible by Public Financial Management System, is a key factor in implementation of various flagship schemes like PM-KISAN Yojana, Aadhar, DBT, etc and ultimately in realizing the vision of making India a five trillion US dollar economy by 2024-25.

## INAUGURAL SESSION

## Welcome Address by

## **Smt. Soma Roy Barman**

Controller General of Accounts



**Smt. Soma Roy Burman**, Controller General of Accounts, welcoming the gathering

Honourable Finance Minister Smt. Nirmala Sitharaman Ji; Dr. Ashok Lahiri, Member, Fifteenth Finance Commission; Dr. T. V. Somnathan, Secretary (Expenditure); Shri Deepak Das, Pr. CCA, CBDT; Shri Subodh Kumar Mathur, Additional CGA; distinguished guests, former Controllers General of Accounts, elders in the ICAS fraternity, Addl. CGAs, Pr. CCAs and dear colleagues from the Indian Civil Accounts Organization.

It is my proud privilege to welcome you all on the occasion of 44th Civil Accounts Day.

Madam Finance Minister, we are indeed grateful to you for sparing your valuable time and for your presence to grace this occasion. Your presence is a constant source of inspiration and encouragement. On behalf of all my colleagues I express our sincere thanks to Dr. Lahiri, Member, 15th Finance Commission for agreeing to deliver the keynote address and our sincere thanks to the Secretary (Expenditure) who has been a continuous source of strength for the Civil Accounts Organisation.

At the outset, I, on behalf of the Indian Civil Accounts Organisation, extend deepest gratitude to the Hon'ble Finance Minister for granting approval to the EFC proposal of our office for making the PFMS a regular activity of the O/o CGA. This has provided the desired unification of control, monitoring, and course correction in the implementation and further enhancement as an integrated Government Public Financial Management Information System for the Government of India.

The CGA organisation being the authority to compile accounts of Government of India has been providing information, to support the financial management decisions in the Government. We have always been striving to improve the fiscal reporting protocol in terms of content and timelines.

Our efforts are also to enable the submission of audited accounts of Government of India within 6 months of the closing of the financial year, to the President. I would like to mention, Madam, some significant developments in this recent past. With effect from December, 2019 the transaction and compilation platforms have been unified. We hope to achieve more efficiency in accounts compilation as a result of this endeavour.

The PFMS platform has been integrated with the monthly accounting system of M/o Railways, Defence, and Post to enable a seamless movement of accounting data in an automated manner as you had wished. I am happy to share that for the month of December, the accounts were compiled with inputs received from non-Civil Ministries through this interface. Also, I would like to share that we are working on achieving daily exchange of accounting data with all the ministries including the non-civil ministries to further strengthen our Management Information System.

Direct Benefit Transfer has been one of the biggest reforms to improve scheme delivery in the country. It is a privilege for us to partner this citizen centric reform through the PFMS. I am proud to share that our IT platform PFMS has implemented 684 schemes of Union and State Governments in DBT mode. Till date an amount of Rs. 6.29 lakh Crore has been disbursed directly into beneficiaries' bank accounts under various schemes. DBT under PM Kisan scheme has been the latest success story with over Rs 50,000 Crore credited successfully into the bank accounts of 8.39 crore farmers.

Madam Finance Minister, we always have been forthcoming in undertaking new challenges in our realm. Recently, we have been given the responsibility of implementing GST refunds through PFMS in digital manner. Within a short time period we have completed the

integration with GSTN, and developed all necessary protocols. I am happy to share that till date we have done over Rs. 15000 crore disbursement of GST refunds. We are also further enhancing the grievance redressal mechanism to enable tracking of fund and very prompt response mechanism together with the external system.

Most recently we have been tasked to on board the budgeting, payment and accounting systems of the Ministry of Defence in a phased manner. This is a huge task requiring substantial augmentation of manpower, physical infrastructure and planning together with the concerned domains.

We are also onboarding the direct tax receipt accounting in PFMS so that real time information on Direct Tax collections is available on call.

Madam, I assure you that we are fully committed to the successful completion of these tasks and would seek the support of the Department of Expenditure to endow us with the necessary manpower, machines and space requirements after the due processes.

We are also committed to have a completely automated receipt system and the Bharat Kosh is something we need to develop at a grass root level which will provide for all the revenues on the non-tax side and other receipts of the Government, the citizen's payments to the Government, remittances, proceeds and others.

Going forward, completion of Annual Accounts automation is also a task in hand and we hope to work on this in the current year and we may run a pilot in the next year. We have attempted also to capture the non-financial assets. We have issued the circular and we are further working on this.

Recently, Department of Expenditure has reinforced the requirement of asset accounting by issuing instructions. We are in the process of developing Asset Tracking System in PFMS whereby the asset registers in different Government departments shall be digitally captured at the time of transactions with functionalities of classification, compilation and consolidation so that the asset register is strengthened to that extent.

As part of the measures for more effective cash management, PFMS has enabled programme divisions of the Ministries to watch idle money parked in the bank accounts of the Implementing agencies and releasing Government funds as per actual requirements on the ground. This protocol is being followed strictly by the Ministries in respect of Central Sector Schemes minimising the idle parking. A draft guideline for the Centrally Sponsored Schemes is under examination in Department

of Expenditure which would enable "Just in time release" protocols for the CSSs also.

Madam Finance Minister, with your guidance and under the directions of Secretary (Expenditure) we are committed to the endeavour of further strengthening the Public Financial Management in the Government through more timely and comprehensive fiscal reporting, financial statement, enhanced efficiency of payments and receipts in a completely automated IT environment, and more effective cash management through "Just in time" release of payments. We are always ready to shoulder the responsibility of handling increasing volume of DBT payments and hope to provide further momentum to the PFM reforms in the country. We would make all efforts to further strengthen our role in financial management of the Government.

Thank you.



## INAUGURAL SESSION

## Address by

## Dr. T.V. Somanathan

Secretary (Expenditure)



**Dr. T V Somanathan**, Secretary (Expenditure) addressing the gathering

Respected Smt. Nirmala Sitharaman, Union Finance Minister; Smt. Soma Roy Burman, Controller General of Accounts; Members of the ICAS Fraternity, Other distinguished guests my friends from the Media, Ladies & Gentlemen.

The Indian Civil Accounts Service is celebrating its 44th Anniversary. I am thankful to the CGA for having invited me to be a part of this celebration. It has been 44 years of service to the nation. Please accept my felicitations.

The separation of the Audit and Accounts functions in the Union Government in 1976 was in itself a landmark in Public Financial Management and it was followed by the setting up of internal accounts units in the civil ministries which brought in significant process efficiencies. Apart from speeding up payment processes and shortening the time taken in settlement of personal claims such as pensions, accounting data and financial reports have become readily available which in turn has helped improve quality of expenditure.

As you look back at the journey of the last 44 years, the Service has risen to the challenges it has faced and responded well to the tasks assigned to it. The Organization has embraced information technology in its area of work. Starting with Voucher Level computerization to compilation of accounts in the E-Lekha platform. Introducing electronic payments and phasing out cheque payments above Rs. 500, and being able to facilitate PM – KISAN payments to over 8.46 crore beneficiaries directly to their bank accounts. They are a testimony to the maturity that the Organization has acquired over the years.

The Controller General of Accounts has also been preparing the monthly accounts of the Union Government in compliance with the Special Data Dissemination Standards of the International Monetary Fund (IMF). The Monthly Accounts of the Government are placed in the public domain every month and these are taken as the most credible statement on Government finances. There is actually

increasing interest in these numbers. There is something, even today, on the latest numbers about the government. I want to specifically mention that the Provisional Accounts for the Financial Year which are unaudited and are now published within 2 months of the close of the financial year. It is noteworthy that the difference between the unaudited and the audited Accounts is consistently less than one percentage point.

The Public Financial Management System (PFMS) is now an integral part of the CGA's Organisation. The scheme has not only addressed the information gap that existed in respect of scheme expenditures, but is now the main platform for the incurring of expenditure on Centrally Sponsored Schemes and the Central Sector Schemes. The integration of PFMS with the banking system has ensured effective deployment of funds for the implementing agencies and PFMS has significantly

enhanced the efforts of Government of India to ensure Just in Time releases. I am told, this has significantly brought down the float across implementation levels resulting in significant savings in interest costs to the Central Government as well as State Governments.

I would like your officers to expeditiously implement the further initiatives that are ongoing in the PFMS so that it realizes its full potential. I made a mention of the PM Kisan payments. But, there is a long way to go, particularly in regard to what are sometimes called the non-civil accounts organizations. So, the integration of the PFMS with the Railways, Defence and Posts need to be taken forward and I'd specifically like to draw attention to the huge volume of data that the PFMS has within it, which can be effectively used to improve the quality of expenditure. The Indian Civil Accounts Service is a cadre of the Department of Expenditure with its Officers posted across





Dr. T.V. Somanathan, Secretary (Expenditure) delivering his address and on the dais (from the Left): Shri Subodh Kumar Mathur, Additional Controller General of Accounts (Systems Group); Smt. Soma Roy Barman, Controller General of Accounts; Dr. Ashok K. Lahiri, Member, 15th Finance Commission; Smt. Nirmala Sitharaman, Hon'ble Union Finance Minister and Shri Deepak Das, Principal Chief Controller of Accounts (Central Board of Direct Taxes)

all Ministries. So, you actually have a multi departmental perspective which not everyone in Government of India necessarily has. So, your officers in the Ministeries can be an effective link between the Programe Managers of the various schemes and could give constructive but conservative financial advices to them. Customized Reports and other inputs that can enhance the quality of expenditure as well as the Scheme designs in the medium term also need to be put in place.

One area that I would personally stress as an area that requires attention and I would request you to strive for further improvement is in ensuring that payments due whether they are expenditure payments or tax refunds are paid promptly without any kind of unneces-

sary delay. I am aware that in most of these systems, there are multiple agencies involved and you are often at the tail end and the delay can be for various reasons beyond your control. But, there is one element of the system which is in your control and what I would like you to do is to make sure that element of the system is never a source of delay or complaint. And I would ask you to be very responsive to the complaints that you receive in regard to payment delays. I have been with this department for just over two months. I look forward to working with you and assure you of my support in all the constructive endeavors that you wish to undertake. I don't want to stand between you and the inaugural address any further. So, thank you very much.

## INAUGURAL SESSION

## **Inaugural Address by**

## Smt. Nirmala Sitharaman

Hon'ble Union Finance Minister



Hon'ble Finance Minister **Smt Nirmala Sitharaman** speaking on the achievements of Civil Account Organisation and way forward

Good afternoon, to all the dignitaries on the dais and the entire Civil Accounts Service. Congratulations on this day. In fact, I am wishing a set of people who are actually giving the soft power to India. You have actually revolutionized the technology driven Public Finance Management System that silently has empowered India to be, as you recall and repeat several times, to be accountable, to be responsive, and to be transparent. As a result, I think, today all over the world wherever we go the DBT & GST are being talked about as one of the silent revolutions that Indian democracy can show off to the world. So you may not be seen so much in the public, people may not recognize as A or B among you all who have done this revolution, but collectively all of you have done such a brilliant service for the country which really has to stand up and show case that public finance is not opaque, public finance is efficient, and above all public finance is responsive to the public.

So I think this is the biggest revolution about which we may at one point in time talk about GST, other point in time talk about lakhs or crores that you have saved for this country but that is not just symbolic. One lakh crore being saved for the country by efficient use of technology without really making anyone feel 'Sorry, you are not supposed to get things', 'You are not entitled', you are not saying any of that but through efficiency and through efficiently using technology you have proven that corruption and wrong doing can be just removed without any kind of emotion attached, moved out of the system and thus cleanse the system, and that is why, it is very important. Whoever would want to take credit for it, they may, but it is a million ants, it is like a million bees which contribute to the honeycomb. It is like the diligent ant which brings in little grains and really takes care of the entire winter in the ant and the grasshopper story. It is you who are really not seen,

who are seen more like the cog in the wheel but you have created this brilliant revolution for this country and it is as a result let me be profuse in praising but it's inadequate.

So you are the bright face of India's technology in public life and for that on this 44th anniversary I wish you all the very best, with all my appreciation and I am sure the greater that you move into this space more efficient can you become. Therefore, even at this stage, even as I stand before you there are 1000 questions of GSTN which can become more efficient and so on where I have been constantly talking about seeking the help of Nandan Nilekani to come and improve the system, to make it efficient and so on. Even with all that it is your diligence, it is your commitment, it is your work silently behind the screen which has made a big difference and again therefore on this fantastic day I would like to wish you all. This is not a small success, within 44 years to bring in that kind of a rapid change to not so glamorous area. Therefore I think this day is indeed a very momentous day and I am so glad to be associated with this.

Even with all this said, I think there is so much more to be accomplished, because the demands are expanding, exponentially. There is so much more that you have to keep up with. In this process, I think, the Ministry will have to be hearing people like Ashok Lahiri, who I am sure will be able to tell us a lot more and I am all ears to hear it and be of any assistance, so that we are far more efficient, far more progressive and even as we are talking of technology that by itself is a challenge. Technology is such a wonderful and attractive thing once you are on the top of it. Every day it changes its mile post, every day newer versions of things come in, newer rapid changes are happening

and therefore to keep on the top of it is by itself a big exercise. You have to constantly keep changing the mile post, bring in more and more efficiency, bring in more and more adaptable technologies. All the technologies like the way you have done in the banks for instance, the systems with which you are working now talk with the systems which are operating in the banks. Since both the systems are talking to each other you are able to deliver lot more efficiently. This talking is based on the languages which is compatible and understood mutually. There are rapid changes happening even in that. So technologically too there is so much more to be added to what you are doing.

So, you are not just the competent accounts person, you are competent technology person as well. So, you can not afford to be saying I am good with this but sorry somebody else take care of it. You have to have both in you. Therefore, today one of those oldest very conservative professions which was brought down to be as "Ohh...book keeping" is not at all just that. It is so much more and so much more versatile. So much is expected of you, and at this time, therefore, I can only say that you are doing us all proud.

This is one of the things on which, I think, wherever I go globally, bilaterally, multilaterally people do ask how did you all achieve it? What is it that you have done to yourself that you are able to show off something even good advanced economies are unable to perform. You created in a way a brand of your own, a product of your own which today is a product which people want us to tell them how to use in their own context. Not only have you made the nation more efficient, more transparent, and more effective in using its public finance

but you created knowingly or unknowingly a product and a brand about which India can boast.

Many congratulations to all of you, and without saying more I look forward to working together with you all to make sure that the systems are more efficient, more user friendly and for all of you to be able to give suggestions on how best we can move forward on this.

Thank you very much and good wishes.



Dignitaries on the dais

## RECOMMENDATIONS & WAY FORWARD

#### Recommendations

- Keep updated in technology and make sure that the systems are more efficient and more user friendly.
- Expeditiously implementing further initiatives that are ongoing in the Public Financial Management System (PFMS) so that it realizes its full potential.
- Integration of the PFMS with the non-Civil accounting organizations - Railways, Defence and Posts needs to be taken forward.
- Effectively using the huge volume of data that the PFMS has within it to improve the quality of expenditure.
- The Indian Civil Accounts Service is a cadre of the Department of Expenditure with its Officers posted across all Ministries. ICAS officers in the Ministries can be an effective link between the Program Managers of the various schemes and provide constructive but conservative financial advices to them.
- Working on customized reports and other inputs that can enhance the quality of expenditure as well as the scheme designs in the medium term.
- Ensuring further improvement in payments process to avoid any delays and being responsive to the complaints in regard to payment delays.

#### Way Forward

 Achieving daily exchange of accounting data with all the ministries including the non-civil ministries.

- Developing a comprehensive digital grievance redressal mechanism for GST refunds through PFMS to enable attracting of fund and very prompt response mechanism to get with the external system.
- On-boarding the budgeting, payment and accounting systems of the Ministry of Defence in a phased manner, through substantial augmentation of manpower, physical infrastructure and planning to get with the concerned domains.
- Onboarding the direct tax receipt accounting in PFMS so that real time information on Direct tax collections is available on call.
- Developing a completely automated receipt system and developing Bharat Kosh at a grass root level which will provide for all the revenues on the non-tax side and other receipts of the Government.
- Working on Annual Accounts automation and conducting in the next year.
- Developing Asset Tracking System in PFMS
  whereby the asset registers in different
  Government departments shall be digitally
  captured at the time of transactions with
  functionalities of classification, compilation
  and consolidation so that the asset register
  is strengthened.
- Further strengthening the Public Financial Management in the Government through more timely and comprehensive fiscal reporting, financial statement, enhanced efficiency of payments and receipts in a completely automated IT environment, and more effective cash management through Just in time release of payments.

## PLENARY SESSION

## **Keynote Address by**

## Dr. Ashok K. Lahiri<sup>1</sup>

Member, 15th Finance Commission

**Topic:** Leveraging Accounting Reforms for Strengthening Public Financial Management



**Dr Ashok K Lahiri**, Member, 15th Finance Commission delivering Keynote Address

Dear CGA Smt. Soma Roy Burman, fellow officers from the CGA office, and friends,

Thank you very much for inviting me to the 44th Civil Accounts Day to share my thoughts on how to leverage accounting reforms for strengthening public financial management (PFM). I venture into it with full awareness that this is an august gathering of experts from the office of the Controller General of Accounts. You discharge a critical role in advising the Union Government on accounting matters, in establishing and managing a technically sound Accounting System, in preparing and submitting the accounts of the Union Government, and carrying out internal audits. I know that you know much more about government accounting than me and most others. What emboldens me though is that perhaps I can provide a user's perspective.

In the context of accounting reforms, it is interesting to note that India had a healthy tradition in accounting in the olden times. Scholars find that as early as in the 4th Century BCE, Kautilya recognized the importance of accounting standards, and the necessity of proper measurement for efficient resource allocation and economic development.<sup>2</sup> We also know about Raja Todarmal. He was the Finance Minister under Emperor Akbar. After a careful survey of crop yields and prices during 1570-1580, Raja Todarmal fixed tax on each crop in cash, divided each province into revenue circles with their own rates of revenue and a schedule of individual crops. The system involved survey of the land and the maintenance of careful accounts.

So, let us start with the differences between accounting and PFM. Traditional accounting is mere book keeping, vouching, and noting

<sup>1.</sup> I am grateful to Dhirendra Swarup, Ajay Narayan Jha, Ravi Kota, and Kandarp Patel for their comments and suggestions. Any remaining errors, of course, are entirely mine.

<sup>2.</sup> Richard Mattessich: "The Beginnings of Accounting and Accounting Thought – Accounting Practice in the Middle East (8000 BC to 2000 BC) and Accounting Thought in India (300 BC and Middle Ages)," Routledge, New York and London, 2000.



Dr. Ashok K. Lahiri, Member, 15th Finance Commission, delivering his Address and on the dais (from the Left): Ms. Sonali Singh, Additional Controller General of Accounts (HR & O); Shri Deepak Das, Principal Chief Controller of Accounts (Central Board of Direct Taxes); Smt. Soma Roy Barman, Controller General of Accounts & Shri Subodh Kumar Mathur, Additional Controller General of Accounts (Systems Group)

down transactions of money received and money spent. PFM goes beyond traditional accounting. It typically includes many other areas such as budgeting, resource mobilization, internal controls, financial reporting and accountability through external audit. The tools of PFM are laws, rules, systems and processes used by sovereign nations and sub-national governments to mobilise revenue, allocate public funds, undertake public spending, account for funds and audit results. It is important to remember that not only accounting but even a stronger PFM is only an intermediate target they are not ends in themselves - we even call them instruments - the real target is (i) delivering quality public goods and services, such as education or health, efficiently at least cost and according to agreed priorities; (ii) mobilising adequate revenues with least pain to taxpayers and creating minimum distortions; (iii) ensuring macroeconomic stability by maintaining congruence between revenue and expenditure and containing fiscal deficit and public debt at appropriate and agreed levels; and (iv) transparently demon-

strating how due processes are followed, and making data publicly available for application of democratic checks and balances for ensuring accountability.

Proper accounting is critical for an efficient PFM, just as it is important in any private organization. Even the humble shopkeeper at the end of your lane maintains accounts to track her income and expenditure, monitor her stocks, calculate how much she gained or lost by dealing in particular goods. Beyond the petty trader and small businesses, accounting becomes a more structured affair. Organized or incorporated businesses have to follow accounting standards known as Ind-AS issued under the supervision of the Accounting Standards Board (ASB), which is under the Institute of Chartered Accountants of India (ICAI). The standards become mandatory only after they are notified by the Ministry of Corporate Affairs (MCA). Large companies with many owners, for example, publicly listed companies, need to maintain proper accounts not only for management's benefit, but also for

their owners or shareholders to evaluate their performance, and for statutory compliance with all the laws and periodic return filings, including tax returns. Accounting in the government sector is quite akin to that in large incorporated businesses.

Let me repeat that a PFM system is much more than proper accounting. Proper accounting is not a sufficient condition for an efficient PFM system. But it is a necessary condition. So, allow me to focus on appropriate accounting reforms to leverage such reforms for strengthening the PFM system in our country. In what follows, I take up the four aspects of (i) accounting standards, (ii) accounts classification and consolidation, (iii) transparency in accounting, and (iv) extra-budgetary accounts, and enforcing accountability

#### Accounting standards

So, let us start with accounting standards. Accounting standards are authoritative stan-

dards for financial reporting. They specify how transactions and other events are to be recognized, measured, presented and disclosed in financial statements. Without such standards, there would be confusion galore. The same term would be used by different users to mean different things and it would be impossible to compare State A's accounts with that of State B. Accounting standards provide a 'common language' that fiscal analysts can use to develop a consistent approach to handle new, and often complex, government operations that create challenges in fiscal reporting and analysis.

Accounting standards, as opposed to accounting, have a long history going back only a little over half a century. The International Accounting Standards Committee (IASC) was founded in June 1973 in London by accountancy bodies representing ten countries. It devised and published International Accounting Standards (IAS), interpretations and a conceptual framework. IASC was





Dignitaries on the dais

replaced by the International Accounting Standards Board (IASB) on 1 April, 2001. One of the aims of IASB was to bring about convergence among national accounting standards through the development of global accounting standards. In 2004, came the International Public Sector Accounting Standard Board to focus on issuing International Public Sector Accounting Standards (IPSAS).

The International Monetary Fund (IMF) has a Government Financial Statistics (GFS) Manual, the first edition of which was issued in 1986, the second in 2001 and the latest one in 2014. The IMF's GFS manual provides its accounting standards in reporting fiscal data. It is not easy though to adhere to GFS. Out of 189 member countries, only 112 reported data on the GFS format.

Even if we do not find ourselves in a position to immediately adopt the GFS or IPSAS standards, we need to have clear and consistent rules for recording transactions across all three levels of government, namely Union, States and Local Governments, that is village, block and zilla or district panchayats, and urban local bodies. Let me give you an example. Consider

the accounting of tax revenue receipts in year 't' and of refunds from such tax revenues in the early parts of the next financial year 't+1'. Should such refunds be debited to the accounts of the year when they accrued, i.e. year 't', or when they were actually paid out, i.e. year 't+1'? You can see that if refunds are large and growing, then accounting for them in the year they were actually paid out will result in higher revenues every year than if they are accounted for in their year of accrual. Should the rules be appropriately revised to bring uniformity in this regard? I believe the CGA has already taken the initiative to make the required revisions in the Accounting Rules and Manuals and align them better with emerging requirements and progress in information technology. I welcome the initiative.

Our Constitution provides adequate powers to the Comptroller and Auditor General of India to prescribe such accounting standards for both Union and the State Governments. Article 150 of the Constitution stipulates that "the accounts of the Union and of the States shall be kept in such form as the President may, on the advice of the Comptroller and Auditor-General of India, prescribe." In the spirit of Article 150, the Government Accounting Standards Advisory Board (GASAB) was set up in 2002 to formulate and recommend Indian Government Accounting Standards (IGASs) for cash system of accounting. GASAB is under the aegis of the C&AG with the Deputy C&AG as Chairperson and Principal Director (Government Accounts) in C&AG's office as Member Secretary. The members include CGA, Controller General of Defence Accounts, Financial Commissioner Railways, Member Finance Telecom Commission, Deputy Governor Reserve Bank of India (RBI), Principal Secretaries of Finance of four States (by rotation), among others.

We note that what we have is not Government Accounting Standards, but accounting rules and manuals. There is a welcome move towards formulation of Government Accounting Standards, but I am afraid it is at a rather slow pace. Aspects of Indian Government Accounting Standards formulated by GASAB becomes mandatory after they are notified by the Ministry of Finance. In eighteen years of GASAB's existence, only three cashbased standards -- IGAS1, IGAS2 and IGAS3 -approved by GASAB have been notified by the Ministry of Finance. Three more standards approved by GASAB are under consideration of the Ministry of Finance. If GASAB is supposed to be a body of experts on standard making, why should the 'consideration' by the Ministry of Finance take that long? Why can't the Ministry of Finance provide its technical comments at the drafting stage itself? Why can not all the concerns and technical comments by the stakeholders about implementation be taken care of at the implementation stage itself?

#### **Accounts Classification and Consolidation**

Let us move on to the question of classification of accounts and their consolidation across governments. The concept of 'general government' is critical in the analysis of an economy, particularly its public finance operations. The term 'government' refers to an institutional unit which fulfils political responsibilities and plays a role in economic regulation, produces principally non-market goods and services for individual or collective consumption and redistributes income and wealth. In India, most of us are fully aware that only the Union Government provides a very limited picture of the 'government' in India. Thus, we talk about the consolidated accounts of the Union and State Governments. What is neglected and often almost forgotten though is the existence of the rural and urban local bodies. We do know how much money, for example, Finance Commission grants, was transferred by the Union Government to the States for distribution among local bodies and how much was transferred by the State Governments to the local bodies, but we do not have aggregate data on how much the local bodies spent under different heads or mobilised as their own revenues. We urgently need this consolidated data at the State and all-India level to have a meaningfully comprehensive analysis of Indian public finance. And I think here you are going to play a very important role, You, Panchayati Raj Ministry, Ministry of Urban Affairs, you have a critical role to play, because we have been thrusting in the mouth for the last 20 years. The local bodies are not new. Local bodies came with this 73rd & 74th Amendment. So long has passed, but we still haven't got them. The time has come just to roll up our sleeves.

Now, in this context Appropriate Classification of Budgetary & Accounting Transactions based on various parameters is essential for consolidation of accounts and an efficient PFM system. The account classification system recommended for the Union and the State

governments has a six-tier 15-digit structure with the following components:

- Major Heads representing function (4 digits);
- Sub-major heads representing sub-function (2 digits);
- Minor heads representing programs (3 digits);
- Sub heads representing scheme (2 digits);
- Detailed head representing sub-scheme (2 digits); and
- Object heads representing nature of expenditure (2 digits).

There are two major problems with the classification scheme as implemented at the various levels of government. First, the classification differs across various constituent ministries/ departments at the same level of government. For instance, object heads used by defence and railways are different from the ones used by the civil accounts organization. Second, it is not aligned across various levels of governments. Thus, some state governments have their own classification systems below the minor head level. Also, local bodies use a very different system based on their own manuals and guidelines, and many urban bodies have moved to accrual-based system whereas the Union and State Governments and rural local bodies continue to have only a cash-based accounting. This prevents the easy integration and consolidation of the accounts of even the State Government with the local bodies in the state.

While allowing flexibility in the classification system beyond a certain level – say, minor head level – to capture different needs across

governments, there is an urgent need to examine the analytical distinctions between minor heads depicting programs and subheads depicting schemes, whether the classification system at the subhead level should be and can't be standardized, and whether too many items are being classified as other - minor head 800 - simply because of lazy accounting. Only this will allow meaningful consolidation of government accounts from bottom up to the higher levels. The need to review the account classification system has also arisen because of the doing away of the plan and non-plan distinction. Many of the classification heads are no longer relevant. The multi-dimensional classification system recommended by the Sundaramurti Committee can provide a useful analytical framework for the review.3 Whether account classification should also provide for markers for the geographic area where the spending takes place, and for the vulnerable groups such as SC or ST or women may also be considered.

## Transparency in accounting – extrabudgetary transactions

Rising trend of extra budgetary or off-budget transactions in public sector is another area of concern. The Hon'ble Finance Minister in her Budget speech (Annex V) on 1 February, 2020 has indicated how the total extrabudgetary funds proposed to be utilized in 2020-21 – through issue of Government fully serviced bonds and support extended through NSSF loans – is likely to go up from Rs. 57,004 crore in 2019-20 budget estimate (BE) to Rs. 1,86,100 crore in 2020-21 (BE). These figures on extrabudgetary transactions do not take into account the provision of Rs. 70,000 crore in 2020-21 (BE) for recapitalization of public sector banks through issuance of Government of India

<sup>3.</sup> Report of the Committee Constituted to Review the List of Major and Minor Heads of Accounts (LMMHA) of Union and States, CGA, Ministry of Finance, 2012.

Special Securities carrying a fixed coupon.<sup>4</sup> Furthermore, such extra budgetary funds likely to be utilized in 2019-20 has gone up from Rs. 59,004 crore in BE to Rs. 1,72,699 crore in the revised estimate (RE).

Disclosure of extra-budgetary transactions is a welcome move towards increased transparency. Such transactions clearly affect the balance sheet of the government. But they are kept outside the revenue and expenditure statements. The appropriate reporting structure for such extra-budgetary transactions and reconciliation of changes in the stock of public debt with the flow of fiscal deficit in a year in light of the best international practices merits a closer examination. The Government should also consider whether there are benefits from publishing an annual statement of liabilities with better coverage of unpaid bills or payment arrears.

There are three important questions that arise in the context of extra-budgetary transactions. First, should there be any extra-budgetary transactions at all? Second, if extra-budgetary transactions are to be allowed, when should they be permitted? What are the extenuating circumstances when such extra-budgetary transactions can go ahead? Third, if and when extrabudgetary transactions are allowed, should they be permitted only with a quantitative limit?

#### **Enforcement of Accountability**

So far, I have only talked about what the government can do to strengthen PFM through accounting reforms. Allow me to now comment on what those outside the executive branch by paying more attention to the accounts can do to strengthen PFM.

We all know how in our Parliamentary democracy, there are three main organs of the gov-

ernment, namely the Legislature, the Executive and the Judiciary. Laws are mostly formulated, taxes are allowed to be levied and expenditure out of the consolidated fund are authorised by the legislature, namely the Parliament at the Union level and Legislative Assemblies at the State level. The executive implements the laws, levies the taxes and spends the funds. The judiciary interprets the Constitution and ensures that the laws passed by the Legislature are constitutionally valid. The three pillars of democracy are accountable to each other. For example, after getting the authorization of relevant expenditure in the appropriations bill, and spending the approved money, Executive is duty-bound to inform the Legislature about how and where the money was spent. The Legislature is expected to satisfy itself that it was indeed spent for the intended purposes and did not breach the approved limit.

PFM can improve only with a vigilant legislature, civil society and careful analysts. However, the focus seems to be mostly on allocations, how much the government has spent or proposes to spend. It is rarely on how such outlays were utilized and what outcomes they produced. I sincerely believe that we should shift our focus a bit more from allocations to outcomes. For example, from how much we are spending on education to how the little boys and girls in our public schools are learning. Furthermore, we often ask for data, but when they are produced by the government, pay scant attention. Let me illustrate with the case of gender budgeting in India with which I have an association going back right to its inception. We asked for the requisite data and the Government produced it. The Union Government has been publishing the BEs and REs of total gender budget outlays from 2005-06. Until 2016-17, it was in Statement 20 of Expenditure Budget Volume I; from 2017-

<sup>4.</sup> The proposed infusion is to enable the public sector banks to maintain their Regulatory Capital, Growth Capital and Prompt Corrective Action at desirable levels.

18, it is in Statement 13 of Expenditure Profile. But we – and that very much includes me – have paid inadequate attention to the reported numbers. Let me elaborate.

First, I was amazed that, in eight of the sixteen years, the gender budget statement is not available in excel format, sometimes even after the relevant document indicates that it as available. The non-availability of data in excel format poses a great challenge for a ready analysis. I do not know about you officials from the CGA's office. Perhaps you get excited by the very prospect of analyzing fiscal data. But lesser mortals like me feel intellectually threatened by fiscal data, and find it almost insurmountable challenge when it is not in excel format. Hope, in future, the Ministry of Finance, by making data available in excel format, will be more supportive of people like me. Second, in one year, namely 2014-15, the Ministry did not even provide the relevant column totals! I leave it to you as a challenge. Please work them out manually by adding more than 150 numbers from a print out. Please, don't commit mistakes! Third, I am quite impressed by the tenfold increase in the BE's of gender budget outlays from Rs. 14,379 crore in 2005-06 to Rs. 1,43,462 crore in 2020-21 while the total outlays have increased only sixfold. The gender budget as a proportion of the total budget has gone up from 2.8 per cent in 2005-06 to 4.7 per cent in 2020-21. I wonder whether the definition of 100 per cent womenspecific schemes and 30 per cent womenspecific programs changed in a significant way over the years. Changing the definition from one year to another would create serious problems of comparability. Last but not the least, I find that from 2017-18 onwards, every year, the RE of gender budget outlay is higher than that of the BE. But the actual is less than the BE. Why increase the allocation from BE levels to RE and the actual expenditure is even lesser than the BE levels. But this I believe from some friends who have pointed out is not a problem of general budget only, it happens in many budget line. The BE is revised upwards and the actual turns out to be lower than BE. Why revise the figures from BE upwards in the RE, when even the original BE is not going to be achieved?

I hope the accounting reforms to strengthen PFM will also be accompanied by civil society organisations, analysts and a legislature, with Estimates Committees and Public Accounts Committees, doing an even more careful analysis of the data than what they have been doing so far. Most of the time data produce valuable information only when they are carefully and painstakingly analysed.

Thank you!



Audience at Civil Accounts Day Celebration

## Synopsis

Dr. Ashok Lahiri, Member, 15th Finance Commission delivered the keynote address on Leveraging Accounting Reforms for Strengthening Public Financial Management.

\*Stressed on the fact that accounting and Public Finance Management (PFM) are just intermediate targets and real targets are:

(i) Delivering quality public goods and services efficiently at the least cost



**Ms. Sonali Singh**, Additional Controller General of Accounts (HR & 0) introducing **Dr. Ashok K. Lahiri**, *Member*, *15th Finance Commission* 

- (ii) Mobilizing adequate revenues with least pain to taxpayers and creating minimum distortions;
- (iii) Ensuring macroeconomic stability by containing fiscal deficit and public debt at appropriate and agreed levels; and
- (iv) Transparently demonstrating how due processes are followed, and making data publicly available for application of democratic checks and balances for ensuring accountability.

\*Highlighted that proper accounting is critical for an efficient PFM. Emphasized four aspects namely -

#### 1. Accounting standards-

Authoritative standards for financial reporting and providing a common language for fiscal reporting and analysis.

#### 2. Account classification and consolidation

Highlighted the issues of different accounts classification across Civil and Defense Ministries, State and Local Government. This creates challenges in easy integration and consolidation of accounts.

Multi-dimensional classification system recommended by the Sundaramurti Committee can provide a useful analytical framework. Also, stressed to put geographical area and vulnerable groups such as SC, ST and women in accounting classification.

#### 3. Transparency in accounting - Extra Budgetary Resources (EBR)

Following best international practices in reporting of extra budgetary transactions. Also, called for close examination on need, time and quantitative limit of EBR.

#### 4. Enforcement of accountability

Emphasized on providing data in an appropriate format for better analysis.

Also, suggested collaborative approach accompanied by civil society, legislature etc. For strengthening Public Finance Management.

# PANEL DISCUSSION (PERSPECTIVES OF DATA GOVERNANCE)

The panel discussion began by Shri Subodh Kumar Mathur, Additional CGA (Systems Group) welcoming the panellists and explaining how data is now like a hidden goldmine while being vulnerable and needing restricted access. Since all panellists head large IT systems or regulate them, he expressed eagerness to hear their views. He explained how data generation across the world has increased manifold over the years because of new device usage shooting up and is further expected to grow exponentially over the next five years. He spoke about the draft personal data protection bill which gives power to the

government to access the personal data as defined in the bill while making data fiduciaries responsible for the safety of data. While 75% of world data on cloud is owned by four companies, the US laws allow access to US government to access the data hosted by US Company outside US as well. He recognised the same as a challenge as well as an opportunity. He also spoke of monetary value of data and assessment of same. He then invited the panellists to speak.

Shri Sanjeev Singh, Addl. DG (Systems), CBDT provided an overview of data managements in



Address by **Shri Sanjeev Kumar**, Additional Director Geleral (System), Central Board of Direct Taxes and on the dais (from the Left): **Shri S.S. Sarma**, Scientist 'F' (CERT-IN); **Smt. Charulata S. Kar**, Chief General Manager (Reserve Bank of India) and **Shri Subodh Kumar Mathur**, Additional Controller General of Accounts (Systems Group)



Shri Subodh Kumar Mathur, Additional Controller General of Accounts (Systems Group) interacting with the audience

tax administration at CBDT. As several functions and services are provided to the taxpayers, large volume of data is being generated and raises several challenges in decision making and data management. Challenges in decision making involve identification, non-compliance, including behavioural analysis and impact assessment of policy. Seamless integration of data from various projects is a key data management issue at CBDT. Further, data enrichment is often required to transform raw data into useful information. Thus, lifecycle management of data is essential. There is also emphasis on access control for IT security. Further, in the areas of BI and Data Analytics, selection of the right tool is necessary. Ultimately, successful program implementation of data management requires establishing a sustainable ecosystem so as to lead to 'Tax Compliance by Design'.

Shri Anand Pande, Sr. VP, GSTN highlighted the sensitive nature of data being handled at GSTN. Security and privacy are the two important aspects of the data management at GSTN. As per the Government guidelines, open architecture has been used, heavily using open source tools and APIs. All data is encrypted - during storage, process and exchange. Role based and secure access, along with security tools - from perimeter security to core security - are managed by establishing a Network Operations Centre and a 24×7 Security Operations Centre. Further, the deep/ dark web is regularly scanned and relevant information is accordingly used to strengthen the system. In the field of Data Analytics, several reports are published, as well as analytics is undertaken without touching the golden copy of the data. Further, in light of the PDP Bill, 2019 GSTN has moved to develop a privacy framework, which covers identification

of all interfaces where information is collected, processed and shared. Also, a Governance Risk and Compliance tool would provide near real time visibility of risks and compliance of the overall GSTN system.

Shri S.S. Sharma, Scientist (F), CERT-IN focussed on the types of cyber security threats emerging in recent times and efforts of CERT-IN in this field. CERT-IN is providing 24\*7 Help-Desk and Emergency services for cyber threats. In recent times, attacks are more in nature of stealing of sensitive information, financial frauds targeting big organisations like banks and individual clients. Through spear phishing, specific officers have been targeted. Data classification in the form of public data, sensitive data, secret data and limited data is needed. Life cycle management of data is the need of the hour. CERT-IN provides security advisories to government organisations. Cyber Swachhata Kendra web-portal is spreading awareness about cyber security.

Smt. Charulata Kar, CGM, RBI highlighted the importance of Data Governance in Reserve Bank of India. RBI has its own robust internal

information technology (IT) security policy, Data archival system policy, Data storage policy etc. RBI along with banks is taking care of government e-transactions. Volumes and values of data are increasingly rising in importance. Volume is increasing because our storage capacities for data are rising. Monetisation of data is generating new threats. Personal Data Bill recently presented in Parliament is taking care of the issues of personal data sharing, data privacy etc. Data governance has new challenges. First, standardisation of the Data process flow. Second, the gap in understanding between various interactive agencies dealing with the data. There is a need for common data dictionary for commonality of understanding of data related aspects. Third, validation of data by various agencies. It cannot work in silos. There is a need to think about role wise data holding, common policy for archival and retrieval of data.

Discussion ended with a vote of thanks to all the panellists..

## VALEDICTORY SESSION

## Valedictory Address by

## Shri Anurag Thakur

Hon'ble Minster of State (Finance)



**Shri Anurag Thakur**, Hon'ble Minister of State (Finance) delivering Veledictory Address

Smt. Soma Roy Burman, Controller General of Accounts; all officers and staff of the Indian Civil Accounts Organisations; other distinguished Guests; my friends from the Media.

#### Ladies & Gentlemen,

I am pleased to be here on the occasion of the 44th Civil Accounts Day today. Let me, at the outset, convey my heartiest greetings and felicitations to the Indian Civil Accounts Organisation, its officers and staff, as they celebrate their 44th anniversary today. Such occasions provide an opportunity for the members of the Service to interact in an informal setting and to reflect on past achievements and ponder over emerging challenges and opportunities.

The departmentalisation of Union Government Accounts in 1976 was a reform "of a magnitude unprecedented in annals of Indian Administration". Accounts and Finance are an integral part of overall management and play a critical role in selection of projects, allocation of funds, monitoring of expenditure in relation to physical progress and evaluation of results.

The objective of departmentalisation of accounts was to internalise the payment and accounting functions within each Ministry/ Department, so that the accounting data and financial reports are not only timely available, but also serve as an aid to the management.

Today, 44 years after the accounting function was internalised in the Executive, it can be said that the line Ministries/Departments of the Union Government have benefited greatly from the arrangement put in place. With the changed ownership of the payment function, from the external audit agency to the Executive, significant improvements have taken place in the payment obligation of the Government, financial reporting of both expenditure & receipt and evaluation of utilisation of funds voted by Parliament.

Prime Minister Modi has shared his vision of making India a five trillion US dollar economy by 2024-2025. We have set a target timeline trajectory towards achieving a 5 trillion dollar economy mark. The development of New India is undergoing at record pace. I am happy to

share that PM Modi's Government has been working with a clear intent, consistent intensity and committed integrity. Intent, Intensity and Integrity are the three elements that define our government's vision for Global New India. India today demands a greater voice on the strength of its growing economic clout. New India is fuelled by the power of billion dreams and aspirations of youth. Indians are not waiting for things to happen but making things happen. Keeping this in mind, a number of budgetary allocations have been made to boost economic growth. We have allocated 1,60,000 crore Rupees for agriculture, irrigation and allied activates, 1.23 lakh crore for the Rural Development and Panchayati Raj. Close to 69 thousand crore has been allocated for the overall health sector and so on. Many of the new projects are not just limited to metros and major hubs. We expect our villages and Tier 2, Tier 3 cities to be growth engines of New India. It shall be enhanced by people's active participation.

When I mean people's participation in propelling economic growth, it implies availability of money in the hands of all sections of the society to spend. In this direction, the PM-KISAN Yojana launched last year is a significant initiative of the Government. It is indeed heartening to know the vital role played by your organisation through the PFMS in the implementation of PM-KISAN Yojana. The PFMS has facilitated direct online credit of income support to the bank accounts of all land holding farmers in the country to supplement their financial needs for procuring various inputs related to agriculture and allied activities as well as domestic needs. I am informed that till date the total amount paid or the benefits paid is about Rupees 50,000 crore through almost 25 crore transactions covering a total number of 8.46 crore families. On 2nd January, 2020, the Prime Minister had announced the release of an additional tranche of Rupees 12,000 crore to cover 6 crore farmers' families. I am also given to understand that the





Address by Shri Anurag Thakur, Hon'ble Minster of State (Finance) interacting with the audience

PFMS has processed a total amount in excess of Rupees 2 lakh crore as DBT payment during the current financial year covering 25.55 crore families or beneficiaries. These are no mean achievements by any standards and I applaud the efforts of the Indian Civil Accounts Service.

The Government spending on infrastructure and social sector, necessitates availability of adequate resources, both tax and non-tax revenues. However, there are limits to which the additional tax mobilisation exercise can be taken up, especially when the Government has to be responsive to demands for rationalisation of direct tax rates from Corporate Sector, MSME Sector or co-operative Sector and individual tax payers. We also need to closely look at the augmentation of non-tax revenues. We need to put in place systems that will facilitate seamless remittance of non-tax revenue to the Government account. I am happy to learn that 377 PAOs covering 60 Ministries/Departments are on board the NTRP or Bharatkosh portal and non -tax revenues amounting to Rupees 76,750 crore rupees have been collected through the online channel provided by NTRP during financial year 2019-20 so far. We need to make further efforts to cover the entire universe for facilitating increased online remittance of non-tax receipts.

It is evident that the march towards the 5 trillion US dollar economy has to be based on a synergy of increased Government spending and financial prudence. While Government spending in key sectors has to increase, there are corresponding FRBM commitments of containing the fiscal deficit which have to be honoured. Further, we also need to ensure the efficient management of money float, and put in place systems that will check parking of funds and link further release of funds to actual utilisation.

PFMS with the capability of providing real time information of resource availability, flows and actual utilisation has tremendous potential to improve programme and financial administration with the ultimate objective of improving service delivery to the people. Achievement of these objectives will yield significant synergy and improved efficiency in the administration of Government programmes.

I have been told that in the previous session the honourable Finance Minister spoke about the use of technology for the better implementation of programmes. I think we have seen

that wherever the Government of India has used Technology, we have benefited a lot. If you look at UPI today, few years back, nobody thought about it, a platform to be created. But now-recently one of the global players, the vice president of Google, they recommended to the government of United States of America to look at the UPI platform created by the Government of India and to learn from that type of initiative. DBT is another way of reaching out to the beneficiaries. Well, we have been speaking in the Parliament, outside the Parliament about one of the former of Prime Minister made a comment that only 15% reaches out to the end beneficiaries out of whatever has been sent from the Govt. of India. Now the saying is different and doing or taking some action on those kinds of things is a separate thing al-together. In my previous role, when I was in the opposition party or as an MP of the opposition party, I was part of the finance committee, then the Public Accounts Committee, and where we have seen how in the previous UPA Government two departments used to be at logger heads due to the ministries or may be various other issues related to Aadhaar. But when we came, we never looked at it as UPA programme or initiated by them. We have implemented it in the entire country with full heart, knowing what would be the benefits of this. Opening of bank accounts of 370 million Indians was not an easy task but the bank officials and their employees have done a fantastic job in those 3 years. Today when you look at the accounting system, thousands of crore rupees goes into the bank accounts of the beneficiaries, you can have a check, you can look at which account the money has been transferred to you don't have to wait for a month for the money to go into the hands of beneficiaries. It happens within few minutes or for a day or so. Imagine that is the use of this technology, that is how you bring transparency and accountability into the system, that saves a lot of money for the Govt. of India. All I can say is when PM says give it up and it was not a mere slogan, he requested people to give away their gas subsidy. More than one crore people gave up their gas subsidy and what was the advantage of that? 8 crore women in this country benefited out of that scheme and they have been given a LPG cylinder, a clean cooking gas facility, which only middle class people or the higher income group used to take the advantage of. I still remember, when my father was a



Shri Deepak Das, Principal Chief Controller of Accounts (Central Board of Direct Taxes) delivering his address

member of Parliament long back, every year there used to be request for the quota for the LPG cylinder or for a telephone connection over the period of time. If today's generation sit with their grandfather or grandparents, they will understand. For example, when I was 10 years old, my father booked a scooter for me that when I will be 18 I will get the scooter. Nobody can think about these things today and nobody thought about what we could do with the use of technology. By opening bank accounts, by introducing Aadhaar, by DBT, bringing in more transparency and accountability, we have saved thousands of crore rupees for the Government of India and that is further being spent on the social welfare schemes. PM Kisan is one of the schemes which is a clear example that when we go into the field people show us their phones, "money has been transferred to us and we get a receipt on the phone that 2,000 rupees has been credited to your bank account." I think in a similar fashion, we should also look at - how many schemes are there or the programmes of Government of India where 65% of the amount goes into the establishment cost, what are the advantages of those kind of programmes? Is that money being spent? Now we also need to look at 100 or 80 of schemes going on. When I attended the Disha Committee meetings in my district, I have come to know that in districts there are so many schemes that you can not even go through every scheme in those 4 hour meetings. So we really need to see that the thousand crore of rupees, which have been spent on various schemes, how many schemes have been useful and have been making an impact at the grass-root level, in how many schemes we are just giving money to keep afloat them where 60 to 75% or 80% money in certain schemes have been spent only on the establishment cost. If some mind is applied on that, I think it would give us a lot of inputs whether to continue those kind of schemes in the future or consider other options.

Another area in which Indian Civil Account Service can play an important role is the development and implementation of new paradigms of internal audit to promote, as I earlier said, transparency and accountability in implementation of schemes. The risk based approach in internal audit needs to be encouraged and expanded to cover at least the priority schemes of the Government so that effective internal control system can be put in place.

During the last 44 years, your service has indeed come a long way and there are several new avenues of growth available in future. I am aware that the organisation strength has not grown in tandem with the increased responsibilities it has handled over the years. I had an opportunity as a member of the Public Accounts Committee to attend an oral evidence on the implementation of PFMS. To my surprise, many of the PFMS State Directorates did not have a proper office setup of their own, though I understand the situation has improved over the year. If the Service aims to provide a world class and robust Integrated Financial Management Information System, it should have the backing of world class physical and systems infrastructures. A futuristic road map may be considered and appropriate resource allocation may be requisitioned for achieving this.

Let me say that we are well on course to achieve the target set by PM Modi for the 5 trillion-dollar economy. We all need to put our efforts to achieve that, not only the business community but also all the government departments need to work hard in this direction. In this effort, the Indian Civil Accounts Organisation will play a key role. I once again congratulate all the officers and staff on the 44th Civil Accounts Day.

Thank you.

### VALEDICTORY SESSION

### **Vote of Thanks**

### Smt. Krishna Tyagi Additional CGA (Accounts & Financial Reporting)

माननीय वित्त राज्य मंत्री श्री अनुराग सिंह ठाकुर जी, महालेखा नियंत्रक मैडम श्रीमती सोमा रॉय बर्मन जी और मंच पर आसीन मेरे सभी वरिष्ठ सहयोगी.

मुझे भारतीय सिविल लेखा सेवा के इस 44वें स्थापना दिवस पर संपूर्ण संस्था की तरफ से यह धन्यवाद ज्ञापन प्रस्ताव रखने का सूअवसर प्राप्त हुआ है। इस सबके लिए मैं इस संस्था की तहे दिल से आभारी हूँ। माननीय मंत्री जी, आपने अपने व्यस्त समय से हमारे लिए कुछ समय निकालकर हमारा मार्गदर्शन किया है इसके लिए आपका बहुत-बहुत धन्यवाद। आप सीधे एयरपोर्ट से इस कार्यक्रम में भाग लेने के लिए आए हैं इससे आपका हमारी संस्था के लिए लगाव दिखता है। आपने अपने थॉट प्रोवोकिंग भाषण में हमारे कई अच्छे कार्यों के लिए हमारी सराहना की हमारी पीठ थपथपाई इससे हमारा बहुत अधिक उत्साहवर्धन हुआ। आपने हमें कई नये विषयों पर सोचने की दिशा दी उन सबके लिए हम आपको अपने संपूर्ण हृदय से धन्यवाद देते हैं और आपको आश्वस्त करते हैं कि हम आपकी अपेक्षाओं पर पूरी तरह से खरे उतरेंगें, धन्यवाद।



**Smt Krishna Tyagi**, Additional Controller General of Accounts (Accounts & Financial Reporting) delivering the Vote of Thanks

महालेखा नियंत्रक महोदया मैडम, हम आपका जितना भी धन्यवाद करें कम है, आपका निरंतर मार्गदर्शन हमें इस कार्यक्रम को सफल बनाने में लगातार सहयोग देता रहा और हम लगातार आपके पीछे—पीछे चलकर इस कार्यक्रम में काम करते रहे, मैडम बहुत—बहुत धन्यवाद।

मैं सीबीडीटी के प्रधान मुख्य लेखा नियंत्रक तथा अपने अतिरिक्त महालेखा नियंत्रक सहयोगियों का भी धन्यवाद करना चाहूंगी जो लगातार इस कार्यक्रम में ना केवल हमारा मार्गदर्शन करते रहे बल्कि कंधे से कंधा मिलाकर पूरी टीम के साथ खड़े रहे जिससे यह कार्यक्रम सफल बन सका, सो माननीय दीपक जी और सुबोध कुमार माथुर जी, सोनाली जी आपका बहुत—बहुत धन्यवाद ।

में, आर.बी.आई, सी.ई.आर.टी—इन और सीबीडीटी के अधिकारियों का भी धन्यवाद करना चाहूंगी जिन्होंने पैनल डिस्कशन के दौरान अपने अनुभवों को हमारे साथ साझा किया और आप सब के अनुभव कहीं न कहीं हम सबको अपने कार्यक्रम को आगे बढ़ाने में सहयोग देंगे। आप सभी का बहुत—बहुत धन्यवाद्। भारतीय सिविल लेखा संस्था अगर पी. ऍफ, एम,

एस. की बात करती है उसके लिए हम अपनी बार बार पीठ थपथपाते हैं पर इस अवसर पर मैं एन. आई.सी. (नेशनल इन्फॉर्मेशन सेंटर) को धन्यवाद देना चाहूंगी डी.जी. एन.आई.सी. उनकी टीम और स्पेशली एन.आई.सी. की जो टीम हमारे पी.एफ. – एम.एस. तथा सी.जी.ए. ऑफिस को सहयोग प्रदान करती है, उस पूरी टीम का बहुत-बहुत धन्यवाद। इस टीम के सहयोग के बिना पी.एफ.एम.एस. की संकल्पना तथा क्रियान्वयन संभव ही नहीं था तो जितना भी धन्यवाद इस टीम को हम अपनी तरफ से करें उतना कम है। मैं यहां पर उपस्थित मीडिया का भी धन्यवाद करना चाहूंगी, इसके अतिरिक्त इनफॉरमेशन ब्रॉडकास्टिंग की जॉइंट सेक्रेटरी कल्याणी जी तथा उनके चीफ कंट्रोलर ऑफ एकाउंट्स विनोद कुमार जी का बहुत–बहुत धन्यवाद, इनके सहयोग से ही यह कार्यक्रम इस वक्त भी दूरदर्शन पर लाइव चल रहा है तो इनका अगर इतना सहयोग नहीं होता तो शायद मीडिया की यह कवरेज संभव नहीं थीं। मैं अंबेडकर इंटरनेशनल सेंटर के संचालकों का धन्यवाद करना चाहुंगी जिन्होंने अपनी सुविधाओं का उपयोग करने की हमें स्विधा दी और उन स्विधाओं का निरंतर

संचालन किया। सो अंबेडकर इंटरनेशनल सेंटर के सभी संचालकों का इंडियन सिविल लेखा संस्था की तरफ से बहुत-बहुत धन्यवाद। मैं यहां पर उपस्थित अपने सभी वरिष्ठ अधिकारियों का उसमें विशेष तौर से जो हमारे सेवानिवृत्त अधिकारी हैं उनका धन्यवाद करना चाहूंगी। सर, मैडम आपकी उपस्थिति हमारे लिए आशीर्वाद स्वरूप है और हमारा लगातार मार्गदर्शन करती है। भारतीय सिविल लेखा के जितने भी अन्य सभी अधिकारी हैं, वरिष्ठ या कनिष्ठ उन सब का भी बहुत–बहुत धन्यवाद, यह जितने भी कनिष्ठ अधिकारी हैं, इनकी ऊर्जा हमें संचालित करती है, यह अपनी उर्जा से पूरी सेवा को जवान बनाते हैं आप सभी का बहुत-बहुत धन्यवाद। मैं इस कार्यक्रम से जुड़े हुए सभी व्यक्तियों का, चाहे उसमें सब वरिष्ट अधिकारी हों, कनिष्ठ अधिकारी हों या कर्मचारी हों उन सब का बहुत-बहुत धन्यवाद करना चाहुंगी, आप सब के अथक परिश्रम से ही यह कार्यक्रम संभव हुआ है। आप और हम सभी को इस दिन के लिए बहुत–बहुत बधाइयाँ, हैप्पी सिविल अकाउंट्स डे। ''जय हिंद''।

March 1, 2020

Junt, 2020

Jun

## RECOMMENDATIONS

- There should be further efforts to cover the entire universe for facilitating increased online remittance of non -tax receipts.
- Efficient management of money float. We should effectively put in place systems that will check parking of funds and link further release of funds to actual utilisation
- There should be analysis of schemes where major component goes into the establishment cost. There should be impact studies of such schemes at grass root level.
- Development and implementation of new parameters of the internal audit to promote transparency and accountability in the

- implementation of schemes. The risk-based approach in the internal audit needs to be encouraged and expanded to cover at least the priority schemes of the Government so that effective internal control system can be put in place.
- If the Service aims to provide a world class and robust Integrated Financial Management Information System, it should have the backing of world class physical and systems infrastructures. A futuristic road map should be considered, and appropriate resource allocation may be requisitioned for achieving this.

### **COMMITTEES**

#### 1. Organizing Committee

- a) Shri Bhaskar Verma, Jt. CGA (Admn.)
- b) Shri Padamsing P. Patil, ACGA
- c) Shri Narinder Pal Singh, ACGA
- d) Shri Anil Amar Singh, Sr. AO (Admn.)
- e) Shri Yashwant Singh, AAO (Admn.)
- f) Shri H.S. Rawat, Sr. Acctt. (Admn.)
- g) Ms. Tista Bepari, Sr. Acctt. (Admn.)

#### 2. Media Committee

- a) Shri Subodh Kumar Mathur, Addl. CGA (SG)
- b) Shri Binod Kumar, CCA, M/o I&B
- c) Smt. Rekha Raikar Kumar, Jt. CGA
- d) Shri Sakesh Prasad Singh, ADG (B&A), Prasar Bharti
- e) Shri Eddie L. Khawlhring, Jt. CGA (Tehnology)
- f) Shri Akhilesh Jha, CCA, M/o Science & Technology

#### **SUB-COMMITTEE**

### 3. Dais/Seating management committee:-

- a) Smt. Madhu Sharma, ACGA
- b) Shri Madhukar Sharma, Sr. AO, (HR-4)
- c) Shri K V Hamza, Sr. AO, (ITD)
- d) Shri Chander Prakash, Sr. AO (Gr. B)
- e) Smt. Seema, Sr. AO, (ITD)

## 4. Physical Arrangement (including Decoration/ Flowers) Committee:-

- a) Shri Nitin Rathee, AAO(Adhoc), (ITD)
- b) Shri Rajinder Kumar Madan, Sr. Acctt. (Admn.)

#### 5. Invitation Committee

- a) Dr. Richa Pandey, ACGA (CDN)
- b) Shri Pradeep Kumar Bisht, AAO (CDN)
- c) Shri Amit Sanoria, AAO (M/o Planning)
- d) Shri Santosh Kumar Yadav, Sr. Acctt. (Cash)
- e) Shri Vijay Kumar, Acctt. (Admn.)

f) Ms. Sugandha Gupta, OA (Admn.)

#### 6. Hospitality Committee:-

- a) Shri PK Sinha, AAO (Group 'B')
- b) Shri Harish Kumar, AAO, (Appropriation Accounts)
- c) Shri Tapas Kumar Panja, AAO, (Group 'A')
- d) Shri Vikram Vats, (Vigilance)
- e) Shri Amitabh Ghai, AAO (DAMA)

#### 7. Facilitation Counter Committee:-

- a) Shri H K Poul, AAO, (IAD)
- b) Shri Laxman Singh Kushwaha, AAO, (DAMA)
- c) Shri Tarun Agnihotri, AAO, (Finance)
- d) MTS-2Nos.

## 8. Escorts Officer/ Vehicle Arrangement Committee:-

- a) Shri Narottam Sharma, AAO, (PAO)
- b) Shri Arvind Bahukhandi, AAO, (Group 'A')

## 9. Parking Arrangement and Bouquet Placement:-

- a) Shri Dharamveer, Caretaker
- b) MTS-6 Nos.

#### 10. IT Control Committee:-

- a) Shri V. Muthu Kumar, ACA
- b) Shri Amit Sanoria
- c) Shri Braj Kishor Prajapati, AAO, (Admn)
- d) Shri V. Sai Teja, Sr. Acctt (PFMS)
- e) Ms. Sugandha Gupta, OA
- f) Shri Avinash Pathak, OA

### 11. Stenographers to assist Rapporteur:-

- a) Shri Rakesh Kumar, PPS
- b) Shri Kailash Yadav, PPS
- c) Smt. Rajender Kaur, PS / Shri Ravi Beer, PPS
- d) Ms. Charu, OA

## RAPPORTEURS

The Competent Authority has decided to appoint the following officers as Rapporteurs for the above mentioned event, as per the details below: -

Inaugural Session (12:00 pm to 13:00 pm)					
SI. No.	Name and designation				
01.	Shri R D Chauhan, CC (RD)				
02.	Shri Shailendra Kumar, CA (MEA)				
03.	Ms. Stuti Ghildiyal, Dy. CA (MoEF)				
Plenary Session (14:00 pm to 14:45 pm)					
SI. No.	Name and designation				
01.	Smt. Kavita Gotru, CCA (CBIC)				
02.	Shri Chinmay Patil, ACGA (Tech.)				
Panel Discussion (15:00 pm to 15:45pm)					
SI. No.	Name and designation				
01.	Shri Anupam Raj, ACGA (GIFMIS)				
02.	Dr. Yashu Sharma, Dy. CA (RD)				
03.	Shri Abhey Kumar, ACGA (PFMS Tech.)				
Valedictory Session (16:00 pm to 16:30pm)					
SI.No.	Name and designation				
01.	Shri Samsher Ali, Dy. CGA (PFMS) & Dir. (Fin.) (CPAO)				
02.	Smt. Parul Gupta, CA (Agriculture)				
03.	Shri Vivekanand, CD (RD)				

# ESCORT OFFICERS

Name of Escort Officers					
SI. No.	Name and Designation				
01.	Shri Taranjit Singh, CCA (MoF)				
02.	Shri Hanumaiah Korukonda, Dir. (MoF)				
03.	Shri Vikas Chandra Karol, Dy. CA (MoF)				
04.	Shri Raut Manish Mahendra, ACGA				
05.	Shri Rahul Butola, Sr. AO				
06.	Shri G.H. Narayanan, Sr. AO, PFMS				
07.	Shri Sandeep Bawa, Sr. AO, PFMS				
08.	Shri C.P. Sharma, AO				
09.	Shri Manoj Kumar Saxena, Sr. AO				
10.	Shri Vipen Kumar, Sr. AO				
11.	Shri U.S. Negi, Sr. AO				
12.	Shri. V.P. Thomas, Sr. AO				
13.	Shri Sudhir Chopra, Sr. AO				
14.	Shri P.C. Bhatt, Sr. AO, PFMS				
15.	Shri P.K. Bisht, AAO				
16.	Shri Chander Kumar Salwan, Sr. AO				
17.	Shri V.S. Kamath, AAO				
18.	Smt. Neelam, AAO				
19.	Shri Manoj Kumar Sharma, AAO				











## NEWS SNIPPETS

## दैनिक दबंग दुनिया, पेज 9

### सार्वजनिक वित्त प्रबंधन के भारत अळ्ळल



### नवोदय टाइम्स, पेज 11

### प्रत्यक्ष लाभ अंतरण योजना प्रौद्योगिकी के जरिए सप्टाचार रोकने की 'क्रांतिकारी' मिसालः सीतारमण

न्तर्ग दिल्ली, १ सार्च (एजेंसी): वित्त मंत्री निर्माल सीतारमण ने लोक लेखा अधिकारियों से कहा कि व सार्चजीनक विनीय प्रचयन प्रणाली (पीएकएसपस)

के कामकात को बेहतर बनाते के लिए उद्दीपक कार्यकृताल और अनुकृत्व प्रौद्योगिको लागू करने पर ध्यान है। उन्होंने कहा कि भारत की प्रत्यक्ष लाभ अंतरण (श्रीबोटी) और चरमु एवं सेथाकर (श्रीएसटी) प्रणालियों की दुनिया भर में चर्चा हो रही है। इन्हें एक लोकनंत्र में शांति के साथ किए गए क्रांतिकारी परिधर्तन के रूप में देखा जा.

रहा है हे इन्होंने कहा कि दोबोटी से भ्रष्टाचार पर अंकृश लगा है और जनता का एक साथ करोड़ रुपए से अधिक रुपया प्रचाया जा सका है।

उन्होंने करा कि प्रोद्योगिको आधारित पीएफएमएस ने क्रांति ला दी है और इससे भारत अधिक जवाबदेह, उत्तरदायी और पास्टशी बना है। विल मंत्री ने कहा, "आज डीबीटी (प्रत्यक्ष लाभ हस्तांतरण) और जीएसटी (बस्तु एवं सेवा कर) की चर्चा दुनिया भर में हो रही है और इसे एक लोकतोत्रिक व्यवस्था में एक लामीश क्रांति का उदाहरण बताया जा रहा है।" उन्होंने कहा, "यह सबसे बड़ी क्रांति है। आपने डीबीटी के जरिए एक लाख करोड़ रुपए बनाए हैं, यह कोई प्रतीकात्मक बात नहीं हैं। किसी को नाराज किए बिना प्रीद्योगिकों के बेहतर इस्तेमाल से ये एक लाख करोड़ रुपए जनता के लिए बचाए गए।"

### राष्ट्रीय सहारा, पेज 15

तकनीक के जरिए करप्शन रोकने की मिसाल है डीबीटी



### नई दिल्ली (भाषा)।

वित्त मंत्री निर्मला सीतारमण ने रविवार को लोक लेखा अधिकारियों से कहा कि वे सार्वजनिक वित्तीय प्रबंधन प्रणाली (पॉएफएमएस) के कामकान को बेहतर बनाने के लिए अधिक कार्यकुशल और अनुकूल प्रौद्योगिको लागू करने पर ध्यान दें। उन्होंने कहा कि भारत की प्रत्यक्ष लाभ अंतरण (डीबीटी) और माल एवं सेवाकर (जीएसटी) प्रणालियों की दुनिया भर में चर्चा हो रही है। इन्हें एक लोकतंत्र में शांति के साथ किया गए गए क्रांतिकारी परिवर्तन के रूप में देखा जा रहा है। उन्होंने कहा कि डीबीटी से भ्रष्टाचार पर अंकुश लगा है और जनता का एक लाख करोड़ रुपए से अधिक रुपया बचाया जा सका है।

लोक लेखा दिवस के अवसर पर आयोजित कार्यक्रम में उन्होंने कहा कि प्रौद्योगिकी आधारित पीएफएमएस ने क्रांति ला दो है और इससे भारत अधिक जंबाबदेहें, उत्तरदायी और पारदर्शी बना है। वित्त मंत्री ने कहा, 'आज डीबीटी (प्रत्यक्ष लाभ हरतांतरण) और जीएसटी (वस्तु एवं सेवा कर) की चर्चा दुनिया भर में हो रही हैं।

## आपका फैसला, पेज 2

### वित्त मंत्री निर्मला सीतारमण ने जीएसटी को बताया 'क्रांति'

नई दिली। वित्त मंत्री निर्मला सीतारमण ने लेखा महानियंत्रक (सीजीए) द्वारा आयोजित ४४वें सिविल अकाउंद्रस हे इवेंट्र का उद्घाटन किया। उद्घाटन के बाद वित्त मंत्री ने यहां आए लोगों को संबोधित क्ररते हुए कहा कि आज आप दुनिया के किसी भी कोने में जाएं, आपको लोग डायरेक्ट बेनिफिट ट्रांसफर (डीबीटी) और वस्तु एवं सेवा कर (जीएसटी) की दार्चा करते दिख जाएंगे। उन्होंने कहा कि ये दोनों लोकतंत्र में मुक क्रांति की तरह हैं, जिसकी चर्चा दुनियाभर में हो रही है। सीतारमण ने कहा कि तकनीक के कुशल उपयोग से देश के लिए एक लाख करोड़ रूपए बचाए गए हैं। इससे साफ जाहिर होता है कि सष्टाचार और गलती को दक्षता के माध्यम से सिस्टम से बाहर किया जा सकता है। उन्होंने कहा कि डायरेक्ट बेनिफिट टसिफर की वजह से बियोलिए मार्केट से गायब से चुके हैं और सरकार के साथ-साथ जनता को बहुत फायदा हुआ है।

### Millenium Post, page 12

### Bring in more efficient, adaptive tech to further smoothen working of PFMS: FM

## News Snippets

### The Economic Times, page 11

### Govt Saves ₹1 L Cr Due to Efficiency Infused by PFMS: FM

## Business Standard, page 6

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worm a sonor, a same you Business Standard

## DBT, GST silent revolutions that we can show off to the world, says FM

'Bring in more efficient and adaptive tech to further smoothen working of PFMS'



TECHNOLOGY WITHOUT MAKING ANYONE FEEL SORRY

### Indian Express, page 14

FM: Direct benefit transfer, GST being talked about as silent revolution





