

46th Civil Accounts Day Proceedings



आज़ादी का
अमृत महोत्सव



सत्यमेव जयते

महालेखा नियंत्रक
वित्त मंत्रालय, व्यय विभाग, भारत सरकार
Controller General of Accounts
Ministry of Finance, Department of Expenditure, Govt. of India

46^{वाँ} सिविल लेखा दिवस, 2022
2 मार्च, 2022
भीम सभागार, डॉ. अम्बेडकर अंतर्राष्ट्रीय केन्द्र, नई दिल्ली

46th CIVIL ACCOUNTS DAY, 2022
March 2, 2022
Bhim Auditorium, Dr. Ambedkar International Centre, New Delhi



Venue: Dr. Ambedkar International Centre, Janpath, New Delhi

PROGRAMME

1200-1255 hrs	INAUGURAL SESSION
1200-1205 hrs	Welcome of Dignitaries on dais
1205-1208 hrs	Lighting of Lamp
1208-1213 hrs	Welcome Address by Head of Organisation
1213-1223 hrs	Short film
1223-1233 hrs	Address by Finance Secretary
1233-1240 hrs	Soft Launch of e-Bill
1240-1252 hrs	Inaugural Address by Hon'ble Finance Minister
1252-1255 hrs	Vote of Thanks by Addl. CGA
1300-1400 hrs	LUNCH
1400-1500 hrs	TECHNICAL SESSION I : <i>Keynote Address</i>
1400-1404 hrs	Introduction of Speaker
1404-1447 hrs	Keynote Address by Shri Amitabh Kant, CEO NITI Aayog on Reforms in Public Financial Management
1447-1457 hrs	Q&A Session
1457-1500 hrs	Vote of Thanks
1500-1530 hrs	HIGH TEA
1530-1730 hrs	TECHNICAL SESSION II : <i>Public Procurement</i>
1530-1533 hrs	Welcome of Dignitaries on dais
1533-1700 hrs	Presentation by Shri Sanjay Aggarwal, Advisor PPD on “ General Guidelines on Procurement & Project Management”
1700-1730 hrs	Q & A Session
1730 hrs	Vote of Thanks

Executive Summary



(Hon'ble Finance Minister launching e-bill system)

The Central Government initiated a major reform in Public Financial Management in the year 1976. The Audit and Accounts functions were separated by relieving the Comptroller and Auditor General (C&AG) of the responsibility of preparation of Central Government accounts. Consequently, the Indian Civil Accounts Service (ICAS) was carved out from the Indian Audit & Accounts Service (IA&AS), initially through the promulgation of an Ordinance amending the C&AG's (Duties, Powers and Conditions of Service) Amendment Act, 1976. Later on, the Departmentalisation of Union Accounts (Transfer of Personnel) Act, 1976 was enacted by the 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. To mark 46 years of the creation of Indian Civil Accounts Organisation, Civil accounts organization celebrated the 46th Civil Accounts Day on 2nd March 2022, Wednesday at Dr. Ambedkar International Centre, Janpath, New Delhi.

The Hon'ble Union Minister for Finance & Corporate Affairs Smt. Nirmala Sitharaman was the Chief Guest at the inaugural session. The occasion was also graced by Dr. T.V. Somanathan, Secretary, Finance and Smt. Sonali Singh, Head of the Organisation and Additional Controller General of Accounts, amongst others. The event highlighted the role of the organisation of the Controller General of Accounts in leading the reforms in Public Financial Management, leveraging the digital technology including the development and management of PFMS (Public Financial Management System) – the unified IT platform through which the payments (including all DBTs), non-tax receipts and accounting functions related to the Central Government are performed. The Indian Civil Accounts Organisation has played a

critical role in keeping the wheels of public expenditure rolling during the COVID-19 pandemic by ensuring seamless flow of government funds.

Apart from the inaugural session, the programme also included two technical sessions – a keynote address by Shri Amitabh Kant, CEO, NITI Aayog on “Reforms in Public Financial Management”, and a presentation on “General Guidelines on Procurement and Project Management” by Shri Sanjay Aggarwal, Advisor, Procurement Policy Division, Ministry of Finance.

The key highlights of the 46th Civil Accounts Day function were:-

Launch of e-Bill system by the Hon’ble Union Minister for Finance & Corporate Affairs Smt. Nirmala Sitharaman:-

The Indian Civil Accounts Organisation 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. A major milestone in this journey have been achieved by developing an e-Bill system. The Hon’ble Minister launched the e-Bill system for all Ministries/Department of Central Government, which was also announced in the Budget Speech earlier this year. e-bill is an end-to-end electronic processing of claims and bills and will enable the suppliers and contractors to submit online their digitally signed bills / claims and track their status from anywhere. It will be a further step to enhance transparency and reduce delays in payments through a completely paperless system.

Inaugural Address by the Hon’ble Union Minister for Finance & Corporate Affairs Smt. Nirmala Sitharaman:-

The Hon’ble Minister lauded the work of the Civil Accounts Organization and stated that the professional management of Public Financial Management System (PFMS) has been internationally recognized. In 46 years, the service has silently achieved milestones worthy of sharing with several countries. She said that it will be a pride to mention in global fora the work done by ICAS in the past 2 years. She added that such PFM reforms have not been achieved in many countries. Further, the work done needs to be showcased across the country in regional languages, more so to create awareness amongst stakeholders.

She expressed her sense of immense satisfaction in the fact that CGA organization has done commendable work during the pandemic which has benefitted the country as a whole. That is why, these reforms must be positioned ahead. She also took pride in the fact that the CGA organization has women at key positions, and the increasing presence of women adds the dimension that is much required in the functioning of the Government.

She acknowledged that the organization has not only managed public finance professionally, but also manages the accounts of the Govt. The Civil Accounts Service has portrayed immense efficiency by adapting technology with innovations such as Treasury Single Account and Single Nodal Account for transfer of funds. This has been the essential backbone for Centre and States for just-in-time payments to the beneficiaries and management of the fund flow. This has definitely plugged the loopholes that may have earlier led to undesirable siphoning out of cash from the system.

She stated that since the launch of Jan Dhan Yojana and integration of their bank accounts for receiving Govt. benefits, true financial inclusion has taken place in the country. It was further revolutionized during the pandemic. It is unbelievable thought which the organization has achieved in case of PM-KISAN, PAHAL and other such schemes.

This system will close the need of physical presence of vendors and suppliers in Govt. offices for getting their valid claims. This system is, thus, in sync with the policy of easy of doing business in the country.

She also appreciated the way budget transparency has been made through IT enabled systems as it is the commitment of the present Govt. to create a transparent budget system.

Address by the Finance Secretary & Secretary Expenditure, Dr. T. V. Somanathan

The Finance Secretary & Secretary Expenditure, Dr. T. V. Somanathan stated that this day is important to count the objectives and achievements, and check if something is missed out it shall be achieved in the year ahead. He mentioned that this organization is at the forefront of computerization of payment and accounts system. During the COVID pandemic, the organization took the call of duty and performed relentlessly to fight the extreme conditions and ensured seamless Govt. fund flow.

The FS stated that PFMS has two facets – firstly – MIS, TSA reports, DBT reports, SNA reports as critical information for correct financial decisions by the Govt. Secondly – as a tool to improve service for citizen-centric schemes, such as e-Bill, DBT etc. He added that the CGA is compiling accounts for the Govt. of India, and this year the accounts were submitted to the Parliament within the prescribed time of six months, which is remarkable.

The FS noted that the Civil Accounts organization is committed for improving the skill sets and build a strong capacity building framework. Seeing the professionalism and capacity of this service, it has been decided to align it with Mission Karmayogi. The ICAS organization will have a pilot under the mission.

Keynote address by Shri Amitabh Kant, CEO, NITI Aayog on Reforms in Public Financial Management: -

CEO, NITI Aayog stressed upon technology playing an important role in promoting good governance. He mentioned J-A-M trinity's role in accelerating financial inclusion. He congratulated PFMS for playing a crucial role in implementation of DBT especially during Pandemic for making large scale cash transfer. Shri Kant suggested transforming PFMS from being data rich to data intelligent using big data analytics which will help in contributing to evidence-based and data-driven policy making. This, in turn, can transform PFMS into an adaptable, agile, tech-friendly and modern PFM platform in the world. When technology is leveraged across the board, it can unleash economic growth, which Shri Kant said is the antidote to poverty and unemployment.

Session on “General Guidelines on Procurement and Project Management” chaired by Finance Secretary & Secretary Expenditure Dr. T. V Somanathan and presented by Shri Sanjay Aggarwal, Advisor, Procurement Policy Division, Ministry of Finance:-

FS talked about the concerns in public procurement, especially regarding the constraints, quality and IT enabled project management, timeliness, limiting sub-contracting and issues of single tender. He gave few new frameworks, now as a rule to be followed for speedy decision making in contracts and arbitration, and faster running payments.

Afterwards, Shri Sanjay Aggarwal, Advisor, PPD, MoF gave a detailed presentation on existing public procurement policy. The presentation was followed by a Q&A session during which several key issues were raised and discussed. The same were clarified by Shri Aggarwal.



(Hon,ble Finance Minister proceeding to the venue along with the Finance Secretary & Secretary Expenditure and other senior ICAS officers)

Inaugural Session:

Welcome Address by Smt. Sonali Singh, Head of the Civil Accounts Organisation



(Controller General of Accounts delivering her welcome address)

Honorable Finance Minister, Respected Finance Secretary and Secretary Expenditure, Distinguished Guests, my service colleagues, Ladies and Gentlemen.

It is an honour and privilege for me to welcome you all on behalf of Indian Civil Accounts Organization to this inaugural session of 46th Civil Accounts Day.

I wish to express my profound gratitude to the Hon'ble Finance Minister for acceding to our request to grace this inaugural session with her presence, despite her extremely busy schedule. Madam, your guidance has always provided a direction to our efforts in implementing important citizen centric public financial management reforms in the Government of India. Your encouragement and support have helped us not only in delivering a prompt payment and accounting system during the pandemic but also in introducing two very important reforms namely the Treasury Single Accounts System and the Single Nodal Agency framework during this period. With your blessings and support we have also designed and developed a system for

end-to-end digitization of the payment process, pilot for which is being launched today.

2. I would also like to thank the Comptroller and Auditor General of India for continuous support in strengthening the accounting function in Government of India. The collaboration of accounts and audit function can go a long way in improving financial reporting and can further strengthen the accountability framework in the Government of India. We look forward to a collaborative endeavor in improving financial reporting in the country through various accounting reforms.

3. I would like to extend my deep regards and gratitude to the Finance Secretary Dr T V Somanathan, for not only providing guidance to our Organization but also for his support at every stage of implementation of our numerous initiatives. Sir, you have always encouraged us to think out of the box and guided us in working out innovative solutions to the challenges in Public Financial Management. The implementation of the Treasury Single Account and the Single Nodal Account frameworks has been closely guided and monitored by you. The organisation looks forward to your continued support and guidance in all its new and ongoing endeavors.

4. Ladies and Gentlemen, on this occasion of 46th Civil Accounts Day I would like to thank all my service colleagues, officers and staff in the organisation for their relentless and untiring efforts to always deliver on the organisations mandate, particularly during the pandemic period, despite the many challenges on both the personal and professional fronts. Your grit and determination to serve the nation has been exemplary and this is a befitting platform and occasion to acknowledge and appreciate your endeavors, commitment and sacrifices.

5. Over the years this day has evolved as a platform to introspect and deliberate on the emerging areas and challenges before the Organisation and to renew our resolve to continue to excel in public service. The country is progressing rapidly and changing on the path of growth and we have to synergise our efforts accordingly. As an Organisation we need to adapt to the changing needs, emerging technologies and state of the art processes in the service of the nation. We need to work incessantly to take the Organization to greater heights of excellence.

6. The Civil Accounts Organization has journeyed a long way from manual to electronic systems and the Public Financial Management System, in its new avatar has evolved as key to financial administration in the country. As we celebrate 75

years of our independence, we will showcase the evolution of accounts through a short film developed around the 5 pillars of Azadi ka Amrit Mahotsav.

7. The Public Financial Management System has evolved to successfully handle the massive scale of operations of Government of India. Since its inception, it has handled more than 617 crore financial transactions of which more than 168 Crore have been in the current financial year. The System has more than 93 Crore beneficiary accounts and is integrated with 579 banks. It has processed Direct Benefit Transfers of the order of Rs 2.7 lakh crore in the current financial year. SMS communications are now being sent to all the DBT beneficiaries through PFMS as an improved citizen centric initiative. This has been made possible through continuous technological upgradation together with philosophy of Continuous Development and Continuous Deployment in the system.

8. Madam as directed by you on the Civil Accounts Day last year, TSA has been implemented in more than 150 Central Autonomous Bodies. It is pertinent to mention here that the SNA Framework, which was approved for implementation from 1st July 2021, necessitated major changes in the existing modules of PFMS as also close coordination with State Governments. Madam, I am happy to inform you that in this short span of time, we have covered 96 per cent of the schemes for all the states. Fourteen states and three UTs have been completely onboarded on the SNA model.

9. Madam, the Controller General of Accounts has continuously worked on improving and enhancing the accounting framework in the country. The Organisation is working towards harmonization and consolidation of accounting framework of three tiers of Government. A report on Harmonization of Accounts of Urban Local Bodies with the accounts of Union and States, has also been submitted to the Govt . This will help in bringing about more transparency in financial reporting in the country. The revision of rules and manuals has also been initiated to ensure that they are contextual and evolve with the changing requirements of governance. Revision of Government Accounting Rules and Receipt and Payment Rules are at advance stages of consultation and approval.

10. The role of accounts professionals is critical in development of our country. There is a saying that **‘What gets measured gets monitored and what gets monitored gets done’**. To assist the executive for informed decision making and monitoring, the frequency of financial reporting has been increased. The disclosures have also been

enhanced by including new statements as part of monthly accounts submitted to Ministry of Finance. Accounting data is being made available on the click of a button, through dashboards which have been developed for Ministry of Finance as directed by the Hon'ble FM on the last Civil Accounts Day. The dashboard for DBT is also providing good monitoring tools to Ministries and to the DBT Mission.

11. We will continue to work towards automation of annual accounts, roll out of Direct Tax accounting system integrated with TIN 2.0, full automation of personnel payment systems, enhancing coverage of Non-Tax Receipt Portal and developing a liability and asset accounting module in PFMS. Madam, I would like to inform you, that last month Bharatkosh was integrated with the National Single Window System of DPIIT to enable online remittance of user charges and fees of around 30 Ministries by prospective investors. We are also ready to onboard the MCA 21 onto the Bharatkosh Module. The E asset Module is at an advanced stage of development and we hope to start the pilots next year.

12. Improved oversight of national priority programs and schemes through internal audit is an area which requires further strengthening. Madam, as directed by you on the last Civil Accounts Day, we have initiated automation of internal audit function and will further enhance this utility in coverage and function to assist line Ministries in identifying and addressing risks in the implementation of national priority schemes. Introduction of analytics in auditing would help in more focused and better internal audit system in the Government to ensure that resources are channelized in the right direction and are used for their intended purposes.

13. I am also happy to share that our Central Training Institute, the Institute of Government Accounts and Finance (INGAF) has been identified by Department of Expenditure to develop pilot training courses for capacity building of officials of the Civil Accounts Organisation and Integrated Finance Department of Government of India under the Mission Karmayogi. INGAF is developing these online digital learning courses in collaboration with Capacity Building Commission (CBC), Department of Personnel and Training (DoPT) which will be available on the Integrated Government Online Training (iGoT) portal of DoPT. Madam, we would like to solicit your continued support in further strengthening this Institute and developing it into a centre of excellence for PFMS.

14. The proposal for the sixth cadre review of the Indian Civil Accounts Service (ICAS) is under active consideration in DoPT for which we seek the support of Department

of Expenditure and Department of Personnel and Training for its early approval to meet the career aspirations of the Service. The Cadre review of the Central Civil Accounts Service (CCAS) is also under process and in its conclusive stages of finalisation in the Department of Expenditure.

15. It has taken decades of hard work for the Organization to reach its current position of strength, dependability and competence in the field of financial governance. Madam, I would like to assure you that it has been our constant endeavor to provide a PFM framework that is Accountable, Responsive and Transparent. As a professional organisation our vision is to strengthen governance through excellence in public financial management

I, once again thank Hon'ble Finance Minister, dignitaries on the dais and esteemed guests for taking out time to be part of this celebration and extend a very warm welcome to all.

I also wish to place on record my sincere thanks to all those who have contributed to making this function possible.



(CGA Lighting the lamp along with other dignitaries)

Address by Dr. T. V. Somanathan Finance Secretary & Secretary Expenditure



(Finance Secretary & Secretary Expenditure addressing the gathering)

Honorable Finance Minister, Controller General of Accounts Smt. Sonali Singh, Additional Controller General of Accounts (PFMS) Smt. Dharitri Panda, Principal Chief Controller of Accounts, MHA Smt. Bharti Das, members of the Indian Civil Accounts Service, Retired officers of the Indian Civil Accounts Service, other distinguished guests, friends from the media, Ladies and Gentlemen.

I am very happy to be a part of this 46th Civil Accounts Day, which is being organized here. The occasion calls for an honest and objective assessment of your collective achievements over the year with a sense of pride for what has been achieved and a spirit of commitment to what is left to be achieved.

The Indian Civil Accounts Organisation has in recent years been at the forefront of the computerization and digitization of the payment and accounts functions of the Government of India.

The Indian Civil Accounts Organisation answered the call of duty in the midst of what could rightly be called one of the worst disasters to befall our generation, by ensuring that government payment systems continued uninterrupted throughout.

I am happy to note the organization took note of the suggestions and recommendations which were made on the 45th Civil Accounts Day, including those by the Honorable Finance Minister and has worked diligently towards fulfilling them. Universal roll-out of the Treasury Single Accounts System and the digitisation of Budget, Payments, Receipts and Accounts modules in the Public Financial Management System, as well as improvement in fiscal reporting are some examples.

The Public Financial Management System has two facets. First, it is a Management Information System for the government, used by decision makers and policy makers. In this facet, the Public Financial Management System has made remarkable progress in the last year. Dashboards have been provided to help in responsive decision making based on real-time data. Many reports have been provided to the Ministries on Single Nodal Accounts which help in monitoring timely fund releases. I would urge everyone to use these reports and the DBT Dashboards and to suggest any improvements or corrections which are needed in those reports.

The second facet of the Public Financial management System is that it is a tool to improve the speed and efficiency of service to the citizenry. So, the first part is Information System for the government, and second and equally important part is that it helps to improve service to the citizenry. In that regard, there is more work to be done. I am delighted to see the proposed launch of the e-bill module of the Public Financial Management System today, which is a major step in that direction. It will enable digital submission of bills and claims with digital signatures and electronic sign certification for further processing and payment.

I compliment the entire PFMS team and Controller General of Accounts for launching this and extend my wishes for its success.

The CGA has a responsibility of compiling the accounts of Government of India and providing information, as I already said, to support financial decision making. It's heartening to note that every effort is being taken to submit Audited Accounts of Government of India to the President within six months of the closing of the financial year. With the automation of annual accounts, which I believe is in its final stage, I am sure time-lags will be further reduced.

Civil Accounts Day is an occasion for the Indian Civil Accounts Service and all its staff to commit itself to the cause of developing systems around digital India, facilitating ease of doing business, enabling transparent and accurate financial reporting and evolving with service to be a true modern and professional cadre in the

area of accounts and finance. In order to maintain a high degree of professionalism, it is imperative to constantly improve our skills, and therefore, I urge you to have a strong capacity building framework in alignment with the Karamyogi Mission. Indeed, it is for this reason that we have volunteered with the pattern of expenditure and within it, the Indian Civil Accounts Organisation as one of the pilots in the Mission Karamyogi, and in fact, we are working very closely with Capacity Building Commission to launch a number of initiatives to further enhance capacity.

Before I go further, let me also say that the new organizational arrangements between the Department of Expenditure and the PFMS Organisation in the CGA Office has worked very well and I would like to complement the Additional Controller General of Accounts Smt. Dharitri Panda for making this happen in exactly the manner that we had envisaged last year.

I am aware that the members of the Civil Accounts Organisation are looking forward to cadre review. I can assure you of our support in all your legitimate career aspirations and in expediting the cadre review. The review in respect of Group B and C is already at an advance stage, while that of Group A is undergoing inter-departmental consultations and, let me put it this way, as the speed of payments in the Public Finance management System improves, the speed of cadre review will also improve.

Now, before I conclude I am tempted to say one more thing. During the visits, the Honorable Finance Minister has been making to various important metropolitan cities in the country, we often hear from the corporate sector that one of the concerns is the inadequate representation of women in senior positions. I would ask you to take one look at this dais and I can inform you, and I particularly ask the media to take note, that this is one aspect in which the government is far ahead of the corporate sector and this is something we can all be very happy about.

So, let me wish the Indian Civil Accounts Service and all staff of the Indian Civil Accounts Organisation, all success in years to come and thank you very much.



(Finance Secretary & Secretary Expenditure being welcomed by ICAS officer on the Dais)



(Dignitaries on Dais)

Introduction of e-bill by Smt. Dharitri Panda, Additional Controller General of Accounts (PFMS)



(Addl. CGA (PFMS) introducing e-bill system)

Madam Finance Minister, in pursuance of the Digital India Initiative of Hon'ble Prime Minister, it was decided to develop a system to enable end to end digital processing of bills and claims from Vendors, suppliers, contractors and all other types of payees of Government.

Currently, payments are done through a mixed system of physical and digital modes. While the payments are done mostly through electronic mode without involvement of any paper instruments like cheques/DDs, the claimants are still required to submit physical bills and claims to the authorities for scrutiny. With the initiative of e-bill, the claimants shall also be able to upload digitally signed bills on PFMS and track their status without physically approaching the offices.

The e-claim passes through different authorities electronically and is authenticated by digital signature at each level. Finally, an electronic payment advice is generated in PFMS which travels to the Bank's server for credit into payee's bank account. All electronic documents generated as part of processing the claims will be stored in a

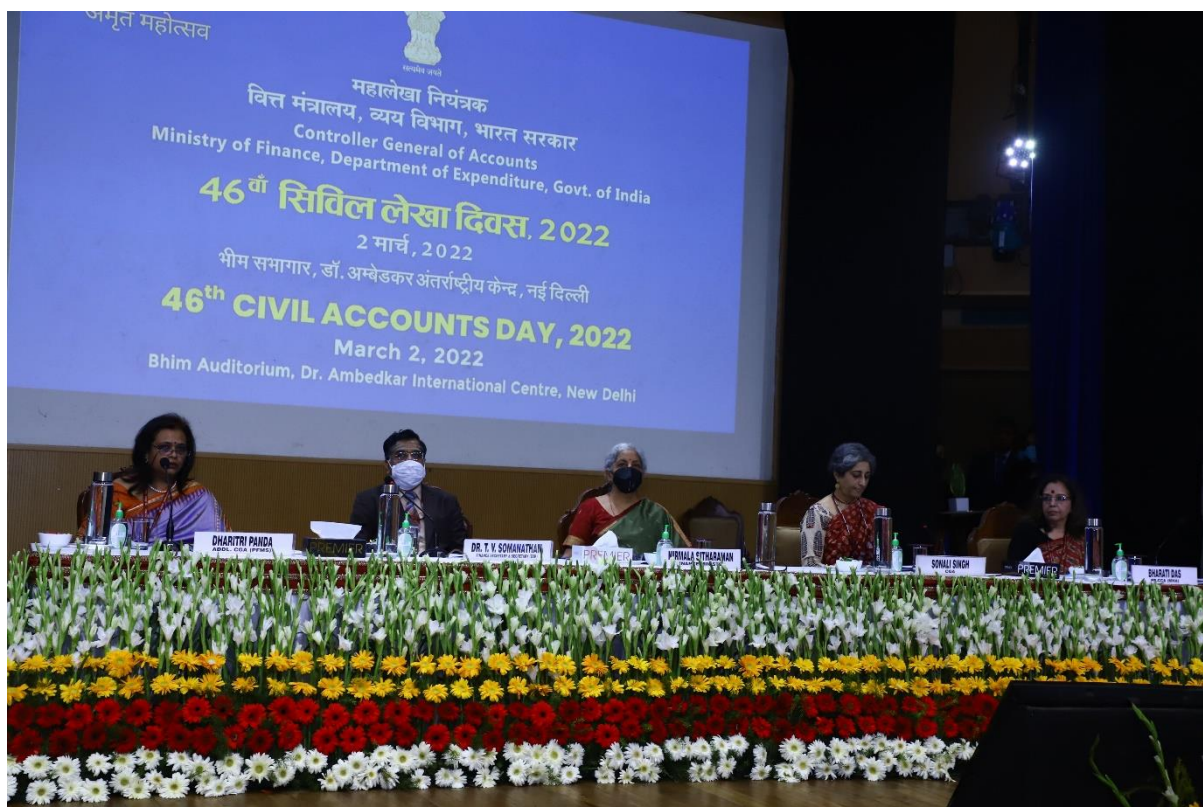
Document Management System which could be accessed and retrieved for post facto scrutiny, audit, etc.

Madam, as you announced in the Budget speech (2022-23), the system will provide huge Convenience to suppliers/contractors in submitting their claims. Besides, it has additional benefits of shorter bill payment cycle, more effective audit trails, and environmental benefits on account of eventually becoming a paperless system. It will also be an effective tool to facilitate uninterrupted Government disbursements in the pandemic like situations.

This initiative was taken under the guidance of Ministry of Finance in the year 2020. The process flow followed in e-bill system is fully compliant to Information Technology Act, 2000. Necessary approvals of all stakeholders such as C & AG, and Ministry of Electronics and Information Technology (Meity) have been put in place for the Pilot roll out.

Madam, despite the challenges thrown by Covid pandemic, we maintained the pace of development and completed the module in a mission mode in the past six months with support and guidance from Department of Expenditure. After today's launch by you Madam, the system will be rolled out on pilot basis in 9 Pay and Accounting units of 8 Ministries on pilot basis.

On behalf of Indian Civil Accounts Organisation, I assure you that the system will be successfully implemented in all Ministries and Departments in a phased manner in the year 2022-23. It is my great honour and privilege to invite the Hon'ble Finance Minister to launch the e-bill Project.



Dignitaries from left to right : Smt. Dharitri Panda (Addl. CGA), Dr. TV Somanathan (Finance Secretary & Secretary Expenditure), Smt. Nirmala Sitharaman (Hon'ble Finance Minister), Smt. Sonali Singh (CGA), Ms. Bharti Das (Pr. CCA, MHA)



(Officers from MoF, Financial Advisors and ICAS officers attending the CAD)

Inaugural Address by Hon'ble Union Minister for Finance & Corporate Affairs Smt. Nirmala Sitharaman: -



(Hon'ble Finance Minister addressing the gathering at the Inaugural Session)

Good afternoon and Namaskar! As always, I am very happy to come over here and participate in the Civil Accounts Day, 46th one this year. It's again a matter of pride that this is one of those government programs where I, joyfully, see so many women holding good positions. The usually very sharp Finance Secretary noticed all the women on the dais, so that's a kind of thing that brings a certain dimension in public administration that is so required. And I think all the claims, and right claims, which the Civil Accounts Day brings out every year is purely due to the number of women who are here. The kind of achievements and one characteristic thing which goes together with it, is there's no sound, no voice, no claim, no publicity, and we just keep doing it and moving the bar higher each time. So that is one of the things which marks the increasing presence of women together with men. When you really reach certain levels of achievement you just keep moving and it gets noticed automatically.

However, as my first suggestion for today, I would suggest that the good presentation you have made bringing out all those silent achievements in the last two years, should be in regional languages. It should be taken around the country for building awareness among citizens, particularly the e-bill. This should be put out not so much

for drawing credit but for the quite work which is going on and making the big difference. I said it the last time also that during the pandemic, and after that, the efficiencies you've achieved by being able to manage public finance, without wastage of time or any pilferages by adopting technology is kind of a revolution. I think this public finance reform will outweigh several other government reforms in different sectors put together. This is an essential backbone for ministries and departments of the centre and state. For a lay person outside, PFMS, TSA and SNA means getting money in time, managing money efficiently, stopping pilferages, and above all, making sure those who need that money get directly into their accounts.

So, what's all this about, what is TSA and what is SNA? For SNA, the centre releases money to the states just in time for various projects which they have to undertake instead of parking the funds somewhere, i.e money is released without any delay. TSA is for just in time release to the Central Government's agencies to manage the money flow efficiently. This is what every government would aspire to have and with the efficient use of technology, you've made sure it's possible even during the pandemic. Therefore, the message is that you are not only professionally managing the public finance but are also mastering the use of technology for bringing in efficiency. No one outside would normally attribute that to the people who keep the books, whereas you are doing it quietly and achieving it.

India's public finance management is now taken note of in countries outside. The government launched the Jan Dhan Yojna in 2014, which was a major initiative of the Honorable Prime Minister. We may have given them the accounts but only when the entitlements reach them into those accounts, it proves the will of the government to make financial inclusion as its agenda. The Government actually attains its objective only with the use of technology to reach out to citizens without any discrimination and giving them their entitlements in time. During the pandemic, this was like *manna* from the heaven. It was just an unbelievable drop of little help which the government wanted to give them, irrespective of whichever corner they were, and it reached them without any differentiation. That's exactly what is also achieved in PM KISAN when every farmer, who is on that platform, gets it. They're largely marginal and small farmers. So, it is for them, that the money should go in time. People may say what is Rs. 6000 annually going do to them, but you should just ask those who receive the Rs. 6000 in time without somebody else taking away a part of it as undeserved commission for a middleman. So, I think the revolution or the various reforms that the government does, actually gets the lubrication when the

system behind it, particularly the public finance management systems, are keeping pace with all the developments and being efficient. That is the work what you have accomplished over the two years and you've not just done one of it and kept quiet but you are continuously adding more to that portfolio of using technology to bring efficiency not just within the government's own departments, but also extending the second leg to the citizens' use.

The Finance Secretary has just briefed me how this particular e-bill project, being launched today, is going to bring an end-to-end digitization of the payment process. As a result of this, any small window which is available for people to misuse in terms of rent-seeking shall not happen because a contractor or a supplier to the government will be able to now put their bill and claims through the e-Bill system with their digital signature and do not have to come to any government offices. So, the manual going around ministries and to meet with officials will not be required, and any opportunity to either obstruct or delay the bills will not be possible now. You have, therefore, ensured that the common man who works with the government will now not have to wait for months for release of the money due to them. So, this remarkable step is making sure that the services through technology adoption is also extended to those who deal with the government as goods or services provider and, therefore, making government processes transparent.

One other thing which Sonali Singh spoke, and was also referred to by the Finance Secretary, that there is a very welcome and well received attempt to make the budget processes transparent. The idea to be open and transparent about the budget is facilitated by the immense work that you do behind the screen. That is the third big element coming out of this digital adaption. I can tell you from last budget when we made it digital, we brought those things which were outside of the budget on to the budget itself. We have continued the process this time as well. The reception that Government is consistent about keeping everything on the board and not keeping something in the back burner to reveal it some other time. Every year, the budget is what it is, what it wants to say is there in it and nothing behind or under the cover. So, that level of transparency is again something which you have brought on board and, therefore, I am extremely glad that the kind of work which is silently happening through the Civil Accounts Service is praiseworthy. There are people outside of India, representatives of governments outside of India, who notice and recognize this. For a country like India, to have handled the pandemic in terms of moneys is something which is being observed, and there are people who would want

to have that knowledge shared with them. This is a big achievement from your side and I congratulate all of you all for that.

Your cadre review was something which the Finance Secretary linked, I am sure without any other intention, saying as fast as you would do your digitization would be your review as well. You have already proved yourself and I think the claim is now well written in big letters on the wall. It doesn't have to be linked with every time you will improve your performance you get something, the claim is there for us to read it and I am reading it. So, I am with you.

Keep up the good work, 46 years is not long in the institutional memory of the country but within those 46 years, you have silently achieved several milestones which many developed countries have till today not achieved. It is an amazing travel in the 46 years but I think in the last few years, the pace with which you have brought development and set milestones is worthy of sharing with many countries who would be glad to have that knowledge being given to them. So, I am sure in global fora we should, and I shall make it appoint to, speak about what you have achieved. It is a great revolution, actually an enabling revolution, facilitating revolution, technology adopted revolution, which has helped the common people of India. So, all appreciation to you and by the time you touch your fifty years, I am sure, I'll be surprised of many more things that you are likely to achieve. All the very best to you all and thanks for having me here today.



Vote of Thanks by Smt. Bharti Das, Principal Chief Controller of Accounts, MHA



Good afternoon everyone, I am extremely privileged to be giving these words of thanks on behalf of the Indian Civil Accounts Organisation and the Controller General of Accounts. I would like to thank the Honorable Minister of Finance and Corporate Affairs for her kind words specially appreciating women-officers in the service and the silent work that they do. Ma'am, thank you for your encouraging words of the work that has been done by the Civil Accounts Service, whether TSA, SNA or the e-bill initiative. We will be looking forward to encouragement and guidance from you, in the near future. We assure you that we will disseminate whatever what we have done in the regional languages in the regional areas, so that it reaches a wider audience and all the stakeholders. We will also try to bring greater efficiency and technology in our work-plan and ensure that we have a both professional and digitized service. I would also like to thank the Finance Secretary and Secretary-Expenditure for his very inspiring and encouraging words to the young officers, particularly, the probationers, who are looking forward to a more modern and professional service. Sir the assurance on the cadre-review is a great booster for all of them and they look forward to a service that can improve their own capabilities. I would also like to thank Controller General of Accounts, Ms Sonali Singh and the entire team of CGA office and all the committees, that have been working relentlessly to make the Civil Accounts Day a success. I would also like to thank all the Financial

Advisors and all the officials from the different ministries and all the Civil Accounts Officers and the retired ICAS officers. I would also like to thank the officers of the Department of Expenditure, for gracing this occasion and also for encouraging us time and again and helping us in our time whenever we have needed them.

Last but not the least; I would like to thank all the media for covering this event and also for disseminating our work to the wider audience.

We will be having a technical session in the post-lunch, I would request all of you to be there.



(Smt. Bharti Das, Pr. CCA, MHA giving vote of thanks)

Technical Session I : Keynote address by Shri Amitabh Kant, CEO, NITI Aayog

Reforms in Public Finance Management



(Shri Amitabh Kant, CEO, NITI Aayog delivering keynote address)

Mrs. Sonali Singh, CGA, Mrs. Dharitri Panda, Mrs. T C A Kalyani, Mr. Sanjeev Srivastava, distinguished guests, ladies and gentleman, I am truly delighted to join all of you for the 46th Civil Accounts Day celebration. This service has played a major role in helping this large and diverse country of 1.3 Billion people to effectively manage its finances. Today, as our country is witnessing an unprecedented scale of reforms and disruption, it is my pleasure to address you today about reforms in public financial management which are crucial to economic development of our nation and towards the emergence of an aspirational society in our country. At the outset, I would like to commend the ICAS officers for their efficient management of government expenditure even in the most challenging times, and adapting and using technology to bring out effective solutions for efficient public financial management. Your outstanding efforts and ability to quickly adapt have been of great benefit to the entire country.

We are all witness to an era of reforms and growth in the history of India, and these are to play a very defining role for many years to come. India is witnessing an

unprecedented level of economic development and technological disruption. The economy is likely to grow at around 9% and is expected to grow at similar rates in the coming years, making us one of the fastest growing large economies around the world. One of the key drivers in this growth has been a series of reforms and deep-rooted structural changes which have paved the way for robust and sustained growth in India. Mammoth reforms have been undertaken by the government. These are the GST, IBC, the RERA, lowering of corporate tax, de-monopolizing of coal, redefining MSMEs, to name just a few. These are not just structural reforms but have also marked the introduction of innovative and path-breaking schemes for making India a manufacturing champion and export-hub of the world. A key role in this will be played by the Production Linked Incentive scheme. The Production Linked Incentive schemes are aimed at creating long-term domestic manufacturing, specifically in sunrise and strategic sectors like battery storage, mobile manufacturing, clean mobility and solar PV technology. The mineral production in India as a result of Production Linked Incentive is expected to be over \$520 Billion in the next 5 years which will make India an integral part of the global supply chain. On the infrastructure side of things, the National Infrastructure Pipeline, PM Gati Shakti, National Asset Monetisation pipeline, and their combined effect will ensure integrated development of world class infrastructure. The new budget has set the tone for achieving the next stage of sustained growth in India. One of the most important things about the budget has been the marked increase in capital expenditure – a 35% increase in budgeted capex. This will also require excellent management of public financial resources, which is where your service is going to play a major role. We have also witnessed a rationalisation of Centrally Sponsored Schemes, significant reduction in discretionary grants, noteworthy increase in untied funds to the states and the Output Outcome Monitoring Framework developed by the Development Monitoring and Evaluation Office (DMEO) of the NITI Aayog. All these will play a major role in financial management in the country. With necessary macro and micro growth drivers in place, the stage is set for the investment cycle to start and catalyse sustainable growth for cementing India's position as the world's fastest growing major economy for the long term.

Given the huge strain on public finances as a consequence of the Covid-19 pandemic, fiscal consolidation for sound fiscal management has become all the more important. The pandemic has highlighted the need for expenditure prioritisation and for more efficient allocation of resources than ever before. In fact, in this fight against

the Covid-19 pandemic, the government has undertaken measures such as reprioritising expenditure, easing public procurement processes, expediting the execution modalities and arranging for liquidity. In order to build post-covid recoveries, the government has carefully redirected spending to the productive sectors with high multiplier effectives including inclusive growth. The Asset Monetisation Pipeline, increase in capex, PM Gati Shakti, special assistance to States for undertaking capital investment, the Production Linked Incentive schemes are some very important steps in this direction. The pandemic has in a way fast-tracked the ongoing reforms to deepen and strengthen the public financial management architecture.

Over the past few years, India has been witnessing an unprecedented level of digitisation and digital disruption which has transformed the way that public services are delivered. About three decades back when I was working in Kerala to improve the livelihood of fisherman, I introduced a number of initiatives, and one of the persistent challenges was to open bank accounts for fisherman in order to ensure that they are able to accumulate their daily savings. In those days it would take us a minimum of 9-10 days to chase physical banks and to chase bank managers to register a single account holder. Know-Your-Customer was then an alien concept. Today, as you all know, you can walk in to bank branch and open a bank account in less than a minute with e-KYC and biometrics, reducing the waiting time from months to minutes. Digital transformation has truly enabled a paradigm shift and the concept of digital identity like Aadhaar has been at the core of such transformation. Today in India, we have over 750 million mobile internet users with a new internet user being added every three seconds. The powerful backbone that we have created in the form of the J-A-M trinity has given a completely new dimension to financial inclusion in the country. Digital payments have been revolutionised by the introduction of the UPI platform. UPI is the single largest payments system in the country and has gained much faster adoption after April 2020 owing to the pandemic-induced shift to contactless payments. UPI has been a success because the government took a platform-approach on a PPP model. Today we have allowed the private sector to innovate on top of the UPI. With the payments problems solved, the focus then shifted to lending to consumers and MSME. Then the focus further shifted towards personal finance- money management, investment, trading. What we are witnessing now is innovation even in the complex segments, such as the insurance-tech companies. Fintech in India is thriving. Lendingkart,

Pinelabs, Mobikwik, Zerodha, Groww, these are just few of the hundreds of start-ups which are thriving, seizing opportunity in the segment. The world's largest health insurance scheme, the AatmaNirbhar Bharat Scheme, has made a huge impact, providing contactless and paperless, free of cost coverage to 500 million vulnerable citizens. This number is almost equivalent to the population of USA, Mexico and Canada put together. With the launch of the PM Digital Health Mission, every citizen will now get a digital health ID for personalised health care in hospitals and gain easy access to health care. This is fully paperless and cashless. The Cowin platform made it possible for a country as vast as India to undertake a fully digital vaccination track. Today this app has made it possible for us to reach the milestone of over 80% of our adult population being vaccinated digitally. E-Mandis are rapidly gaining popularity as effective channels for farmers. The e-NAM is a pan-India digital trading portal for farmers to create a unified market for trading agricultural commodities. The government also transformed procurement by introducing Government e-Marketplace (GeM) which offers transparent, contactless and cashless interactions between buyers and sellers. I would like you to particularly focus on how technology has played a very crucial role in this transformational journey in the fight against poverty, against COVID as well in post-Covid recovery.

Firstly, let me congratulate you all on the digitisation of the Public Financial Management System (PFMS) operations. The PFMS has been providing a robust technological platform for the digitisation of various public financial management operations such as payments, receipts, accounting, Direct-Benefit-Transfers (DBT) besides others. The positive impact of the system was perhaps best witnessed by the entire nation during the pandemic through DBT transfers. The DBT, which has travelled a long path since its initiation in the government, has changed the entire machinery of transferring cash subsidies and benefits to the right beneficiaries. It has proved to be a unique blessing in the time of Covid. When I was a young officer, money used to be transferred by the central government to the state government then to the district and then to local panchayats. And there used to be huge amount of leakage. During the covid 19 pandemic, the Government of India used the DBT system transforming close to ₹282 billion, almost \$3.9 billion, to 318 million beneficiaries, within just two weeks of announcing the PMGKY programme. Overall, the Government of India has deposited \$9.3 billion, ₹680 billion in the bank accounts of 420 million beneficiaries under PMGKY. This large-scale transfer shows the robust nature of the cash transfer system of India, while ensuring timely, efficient and

convenient transfers during the pandemic. DBT and other governance reforms has led to the removal of duplicate and fake beneficiaries and plugging of leakages, as a result of which the government has been able to target the genuine and deserving beneficiaries with estimated savings of around ₹44000 crores in 2021 and cumulative savings till March 2021 of more than ₹2.22 lakh crores. DBT has brought about efficiency, effectiveness and transparency and accountability in the government system and improved the confidence of citizens in the government. I would like to use this opportunity to congratulate you all for the E-Bill initiative which has been launched by the Finance Minister today, which was earlier also announced in the budget. This is a great initiative to further enhance transparency, efficiency and bring in a faceless and paperless system monitored in real time across central ministries and departments. Technology is also being used extensively to develop various dashboards for monitoring physical and financial progress and generating accountability. Technology is being widely used across the government, for instance, the NITI Aayog's DEMO's Output-Outcome-Monitoring-Framework closely monitors and tracks quarterly progress across 5000 outcomes and output indicators for around 500 Central Sector and Centrally Sponsored Schemes. Another historical initiative in institutionalising evidence-based policy making in India is by leveraging technology and data analytics in assessing the data preparedness levels and use of IT based systems for scheme monitoring across 74 ministries/departments by NITI Aayog, by way of Data Governance Policy Index. This index assesses data preparedness on various parameters including data generation, data quality, data analysis, data use and dissemination, use of technology, data security and capacity. These reforms are helping the ministries/ departments to further strengthen and improve their data capabilities. I'm a great believer that technological convergence in today's world is critical. I recently read the book *The Future Is Faster Than You Think*. Although this book is not written by any accounts officer, I recommend that all of you read it. It will compel you to think and realise that change is inevitable, that it will be based on convergence and that it will be driven by technology. It will compel you to take a solutions-oriented approach. I read about Moore's law in this book. In 1965, the founder of Intel, Gordon Moore, noticed that transistors or Integrated Circuits had been doubling in number every 18 months. So, every 1.5 years, a computer actually became twice as fast, and yet its costs remained the same. Moore's law is the reason that the smart phone in your pocket or bag is a thousand times smaller, a thousand times cheaper and a million times more powerful than a super computer from the 1970s. and this trend is only growing and accelerating. But

this is not just limited to ICs and chips. The Director of Engineering at Google in the 90s had stated that this law extended to technology in general. Once a technology becomes digital, it will follow Moore's law, it will use new technology to design even newer and better technology, and this trend will continue exponentially at the same cost. This is what is known as the Law of Accelerating Returns. The point here is that the most powerful tool of transformation is technology. And the organisations and institutions that do not recognise this fact will either wither away or lose their relevance. This tech-led transformation is happening across all sectors in India. In fact, to address the long-standing gap in the data ecosystem in the country, NITI Aayog is also leveraging technology to develop a simple, interactive, visual and robust platform called National Data Analytics Platform that will host various central and state government data in clean, machine-readable form. The platform will enable evidence-based policy making and facilitating cross-sectoral research, data-driven discourse and innovation. Undoubtedly, the ICAS officers and staff of the Civil Accounts Organisation are working relentlessly to reform the public financial management of the country and some very important reforms have been taken in the past few years. The success of a modern institution is therefore is measured by its agility and adaptability. In the context of managing the public resources, adaptability and agility are crucial for reforming the system. This means constantly evolving oneself, taking risks, and innovating and embracing technology. Take a country like Estonia, for instance, it is known to be a global pioneer in e-governance. As much as 99% of all its services can be accessed online. Tax filings can be done in less than 5 minutes and people can access all their healthcare information from a decentralised database which is protected. This requires most of all an importance of vision.

Going forward, we all know we have to work towards, one, fiscal transparency through timely reporting of data and information related to union and state fiscal operations to the public in a timely and comparable manner, two, work towards adopting accrual-based accounting and raise the quality of our development expenditure. And, thirdly, to do this, we'll have to strengthen the budgetary institutions at all levels of government, reduce the float in the system through just in time releases of funds and ensure that every rupee that is being spent by the government translates into actual outcomes. At the same time, we will have to make our budgets more credible, by ensuring that the outcomes and outputs are realised such that the fiscal targets do not overshoot. Fourth, strategic allocation of resources is essential to strengthen our Medium Term Framework, and align the same to the

annual budget and outcome budget. To bring about more operational efficiency in management of cash, the TSA mechanism can be further made more comprehensive. Better communication within the PFMS ecosystem is essential to ensure correct and optimal agency mapping, timely resolution of payment failure issues and various other challenges. The system should be adaptive, agile and must make use of opportunities offered by big data analytics. Given the massive coverage of PFMS, the system is extremely data rich. It now needs to become data intelligent. Based on the massive flow of information, we must be able to pinpoint the source of inefficiency. We must identify where the flaws are, and we must ensure that our financial management becomes much more optimal and streamlined as a result. Overtime, as more agencies departments and institutions are onboarded, you must also think of product sandboxing, a robust framework for cyber security and the potential to integrate to GIS to facilitate and track geography-based financial transfers. Only after ensuring significant coverage, the true execution of the concept will take place, and therefore sandboxes can act as models where several innovations can take place. All these reforms are possible today by way of technology which can be leveraged to build more dynamic, real-time dashboards for monitoring and end to end tracking of expenditure, tracking progress of outcomes, building smart contracts and making Just-In-Time releases, and much more.

The vision to use technology to leapfrog is critical. It is not just the government that should have this mission but also every single institution in the government. Without the mission, we won't be able to achieve our goals. And it's important that all of you, in the Indian Civil Accounts Service, should have this vision to make Public Financial Management of the country the most agile, the most tech-friendly and the most modern PFMS in the world. Covid-19 has changed the world completely. No nation can progress without adapting and using technology to leapfrog. No country is better positioned than India to make use of technology. We are the world's largest lab for innovation. We have a skilled talent pool of youngsters and we have been able to attract billions of dollars in investment into tech and start-ups during the peak of Covid-19. Last year, we had 84 start-ups and this year, in the first 2 months, we already have 10 more start-ups which have reached unicorn status. We have over 60000 start-ups. Now that we have achieved growth and transformation, we must try to conserve this momentum. Sustain our growth for a long period and position ourselves at the top of the new economic order and I'm sure the Indian Civil Accounts

Service will play a key role in achieving this. I wish you all the very best and a great future. Thank you very much. It's been a great pleasure talking to you.



Dignitaries from left to right: Shri Sanjeev Shrivastava (Pr. CCA, M/O Education), Smt. Sonali Singh (CGA), Shri Amitabh Kant (CEO, NITI AAYOG), Mrs. Dharitri Panda (Addl. CGA), and Mrs TCA Kalyani (Addl. CGA) at Technical Session - I



(CGA handing over memento to CEO, NITI Aayog)

Technical Session II : Public Procurement

Session on “General Guidelines on Procurement and Project Management” chaired by Finance Secretary & Secretary Expenditure Dr. T. V Somanathan and presented by Shri Sanjay Aggarwal, Advisor, Procurement Policy Division, Ministry of Finance



Dignitaries from left to right: Shri Sanjay Aggarwal (Advisor), Smt. Sonali Singh (CGA), Dr. T. V. Somanathan (Finance Secretary & Secretary Expenditure), Mrs. Dharitri Panda (Addl. CGA) at the technical session -II.

Address by Dr. TV Somanathan Finance Secretary & Secretary Expenditure

The Finance Secretary, speaking at the beginning of the session, stated that the session was important because it would detail the sweeping changes in the Government of India's procurement policies. The revised guidelines were important for both the Financial Advisors as well as the Indian Civil Accounts Organization. Ministry of Finance expects both from the Financial Advisors and from every member of the Indian Civil Accounts Organization. As mentioned by the Hon'ble FM in the budget speech, these rules have been formulated after multiple inputs from various stakeholders, including the CAG, CVC and NITI AAYOG.

“... The modernized rules allow use of transparent quality criteria besides cost in evaluation of complex tenders. Provisions have been made for payment of 75 per cent of running bills, mandatorily within 10 days and encouraging settlement of disputes

through conciliation.” The FS also stated that the new guidelines emphasize more on risk management over risk aversion.

The FS also highlighted some of the key changes in the guidelines, including the introduction of QCBS outside consultancy, as also the requirement to make 75% payment of running bills in civil contracts, provisions for acceptance of single bids in circumstances where the original bid is actually properly done and in production of electronic monitoring systems to monitor pendency of suppliers bills which should be visible both to the supplier and to the office introduction of electronic measurement books in civil works and payment of 75 percent of arbitration award wherever the awardee is willing to provide a bank guarantee.

Presentation by Shree Sanjay Agarwal, Advisor, Procurement Policy Division, Ministry of Finance



Very good afternoon, everyone, firstly let me say thanks to finance secretary and secretary expenditure for giving me this opportunity to give information about the general instructions on this subject which has been issued by the department of expenditure and I especially want to thank to the Controller General of Accounts for slotting this session on their Indian Civil Accounts Day

How important is the public procurement?

While this was not supposed to be discussed today but I will just give, couple of facts to give the importance of the public procurement. The importance of a public procurement in terms of the volume today, while we do not have any exact data available because the data is more scattered between JAM, CPP, state portals etc but few of the studies which has been done either by the chief vigilance commissioner or the world bank the data says the public procurement in India is in the range of 20 to 30 percent of GDP. So even if we consider the lowest part the 20% of GDP that gives almost like 40 to 50 lakhs crore of the procurement which is happening through tenders every year in India and that's a lot of money even if you are able to save two

percent of that. It saves almost one lakh crore kind of a money so that kind of the importance which public procurement can have on this front.

Agenda of the day

Today primarily we'll be discussing on the general instructions on procurement and project management which was issued on 29th of October and this will be followed by a discussion or the comments on these instructions and in case time permits we will also discuss the various other aspects of the public procurement in last few years. The reason for including all of these in the agenda in case time permits because public procurement has been quite vibrant in last couple of years. In fact, I always say to my seniors that in case you have been out on deputation for last five years and you wish to join back in the cadre perhaps you need to read the codes once again because the code has been completely changed in last five years. So that's the reason I thought in case time is there we'll go through some things like department guidelines make in India order in the procurement, restrictions regarding on the procurement from the countries sharing land border with the India, some new instructions regarding global tenders, model tender documents etc but surely after completing the first agenda.

First and foremost, why this has been prepared at all. I think this has been touched by the finance secretary and it has been also written on the pre introductory part of the instructions.

Mainly there were the two concerns time and the cost overruns in the projects and the quality issues in case of the projects. These were the primary reasons for starting these discussions. They were all discussed with the CVC, CAG, NITI Aayog and also comments were taken from all ministries and departments and all of these comments were line by line discussed and examined within department of expenditure. In fact, this has been examined so thoroughly that finance secretary himself has perhaps devoted maybe more than 30-40 hours on these instructions and I've been now been working in expenditure for last almost eight years I've never seen such kind of a thorough examination line by line by any finance secretary on the procurement instructions. So that kind of way so each and every word line has been thoroughly discussed and debated within the department of expenditure. Even within CVC, if we say why we CVC has been consulted, within CVC the consultation has happened

for over six months, they first prepared a concept paper of around 22 pages, they involved almost eight ministries in department, then the conferences in Vigyan Bhavan where cabinet secretary, state chief secretaries and many secretaries were present then there was a 20 bodies ministry and then the recommendation has come so even when we say the input has been taken from CVC, input has been taken in a very elaborate manner. Last point I think that's very important these instructions are under the rule 6 (1) of the GFR 2017. So, in case you feel that there has been some conflict with the existing instructions issued by department of expenditure elsewhere including GFR these instructions will prevail over those instructions so any instructions which has been issued by expenditure prior to these instructions including GFR will stand superseded to this extent.

Definitions

A few definitions will be very important while we start reading the instructions some of the instructions are mandatory in nature and some of them are not so mandatory

So, let's understand the terminology which has been used in these instructions some instructions are preceded by word may means that these are desirable or the good practices, which the project executing agencies are encouraged to implement however not mandatory nature. So, there may be some reason it may not be practical, it may not be feasible or it may not it may not be possible to implement the same

Then some instructions are with “should” they are required to be implemented in general however in case you want to deviate from them you can deviate by recording reasons. So, difference between may and should is, may you can give it even without recording the reasons however in case instructions say should recording of the reasons for deviation with them is necessary to be done on the file

Then some instruction says “shall”, shall means they are mandatory as far as the line ministries are considered and the relaxation can be given only by the department of expenditure. As the instructions are also applicable to the central public sector enterprises, but keeping in mind autonomy to the CPSE's these instructions while they're equally applicable to the CPSE's deviations of these guidelines wherever shall is written can be done only with the approval of the board of directors of such CPSE's so they're quite stringent and the any deviation especially for the shall should not be done.

Allowed are the optional codes which are we can say lower than the may in terms of the hierarchy of the instructions.

Procuring entity/ project executing authority/ project executing agencies: these are the agencies which can be ministries department or the attached and subordinate offices or the CPSE's which actually execute the work.

Public authorities are the client organization and we have also given example in the instruction itself, suppose some university wants to execute the work through CPWD then the university will be the public authority and the CPWD will be the project entity or the project executing authority etc.

Because the roles of these two agencies are quite different with each other. Example could be the ministry of railways, so ministry of railways could be the project entity or the project executing authority themselves and the possibility is there that these two authorities may be same, so in case the railway is executing a work they could be project and procuring entity as well as public authority both so they can be either same or they can be either they can be the different bodies.

General Steps in Procurement

The first step is that for every project we should have a feasibility study or the ground survey or the preliminary project report, this will provide opportunity to the public authority i.e., a client organization to have an overall assessment of the situation appraisal of various options, likely the challenges or the mitigation measures. So here the project owning authority will take a decision whether to go ahead or not to go ahead that is the first step which is to be taken. ((this would apply only to works it will not apply to goods or consultancy services)

Once in principle decision has been taken to go ahead, then the detailed project report or the detail estimate (DPR) will be prepared. We also specifically mentioned the DPR should also include the drawings, broad specification, cash flow, important milestone etc and DPR can be presented to the public authorities at least for the large projects. So that the public authorities are on board about the how the things are likely to come once they are constructed. (So, the public authority may be

different from the executing authority so it could be execution authorities is by NBCC then the presentation would have to be made to the commissioning authority which is not actually executing the work.)

Second, thing which has been noticed very often the projects got delayed because of the lack of availability of a land or the statutory clearances. So first and foremost, it is said that it is desirable that the 100% land is available but it may not be practical at many times to hold the project, unless the complete land is available. So, it says that in case if it is not possible, still the public authority can go ahead with the project however the length should be acquired into the targeted manner even after award of the contract and it should not affect the progress.

Now here that some assessment will be required to be made by the public authority and we understand the assessment will be quite subjective, thus the best possible judgment should be taken. Here the public authorities should also plan for obtaining necessary clearance and closely monitor the progress. To summarize this slide, firstly in case hundred percent land is available is good, in case it is not available there should be a targeted date wise plan by which this land can be acquired. There is no bar on placing of issue of a tender or even placing of a contract in case that targeted plan is available.

Pre tender activities: fit for construction drawing should be available before issue of a tender and fit for drawings will mean that even the approval of the local authorities is available. This is basically true in case of a building which we need to consider many times the plans are available however they are not approved by the local authorities and that takes many years and many times the plans which is given by the architects do not conform to the local laws and then the project goes into the limbo. That's the reason we say as a pre-tender activity even before issue of a tender these drawings should be available which are approved by the local authorities themselves.

Pre-NIT conference this is separate from the pre-bid conference. We all know about the pre-bid conference which we do often do in case of a big projects or the complex projects. However, we also say that in case of a complex or the innovative procurement pre-NIT conference can be made. I will tell you why this has been introduced, very often once we issue a tender and even if we have a private

conference, there is a resistance from the department to make any changes, most of the time we do not want to agree with the contractor and there is a tendency to push the tender document which has been already prepared. However, in case of a complex project this kind of the approach may not work and sometimes we just need a help from the contractor side even to make the specification itself and that's the reason we explicitly say that the pre-NIT conference can be there in case of a complex or the innovative projects.

In one of the pre-tender activities i.e., empanelment there's always a conflict whether we should have an empanelment of a tenders or not or whether only the empanelled people should be asked to bid or not to bid. So, what we say now, firstly yes empanelment is encouraged it is for the regular requirements. However, empanelment itself should be done, but it should be firstly reviewed and updated periodically and it has to be done in a fair and equitable manner. Fair and equitable manner here could be, you can have some website on which people can come and put their request and those requests may be acknowledged and can check the status of their request over a period of a time.

However, we've also said this empanelment of vendor should be used only in case of a tenders up to certain threshold value. The reason is, there could be some very big players who do not want to come for the small tenders and may not like to empanel with the government because of the lot of issues like you have to submit documents etc. But these players may be very interested in some big projects maybe some 5000 crore projects, so those big people should not be debarred for quoting those big projects so that's the reason we have said that even while empanelment is encouraged for a big project, beyond a certain threshold value (that values to be decided by the competent authority we have not specified any value) even the non-empanel vendors should be permitted to quote.

A particular chapter has been added on the tender documents because whatever these instructions we have said this is for internal purpose. These are in no way binding the contractors who are going to work with us so tender document is the fundamental and perhaps the only document which is going to define the relationship between the government and the contractor and that's next to be prepared with a much more caution. We have said it should include all necessary provisions like technical specifications, drawing, commercial terms and conditions,

milestones, tax implications, statutory norms how the progress will be reported, how quality will be checked etc and there should be no problem in the interpretation of the different clauses. Here I just also want to say most of the time, courts have taken a view that in case of a tender documents have two views, the view of the contractors will prevail. So, our tender document must be also viewed from the angle that it must give only the one interpretation because in case of 2 interpretation most likely we are going to lose the case.

A tender document should also say about the price variation, whether price variation is applicable or not and in case it is applicable how this will be applicable the formula of the price variation should be given and in case we can give some examples of the price variation, it will help in making life even easier both for the contractor and us in the future disputes, so that may also be considered.

Technical and the financial eligibility criteria is to be defined balancing the consideration of quality cost & time. Now this is something very tricky in case for a very small work, say hundred crores, we give eligibility of like turnover of ten thousand crores while we may get good vendor, yes, but the rate or the cost of the project may increase multi-fold. So that may not be desirable, we need to keep some kind of a balance between them. So, balancing between the cost and time is required, some of the guidelines are already available in this matter, which has been issued by CVC and I just want to repeat which CVC afterwards themselves say, these are the guidelines and are not the last word on this. Even our manual which has been issued in this regard they are more or less guidelines and fixing of these criteria on case-to-case basis are in the domain of the project executing authorities. So, you may tweak them based on the local requirement availability of the contractors etc.

Open online tendering should be default and pre-bid conference should be conducted for the large value tenders. It may be possible in the same project you may have a pre-nit conference as well as pre-bid conference so there is no bar you can have both conferences in a single procurement as well.

Once contract awarded how the project management will work, the periodical review of the progress is to be done by all offices. IT enabled project management is encouraged, finance secretary has just mentioned, that about the e-measurement book should be used for recording, while no specific timeline has been given on the

e-measurement book (e-MB) in these guidelines from the expenditure department. I must say DoE will prefer that at least this should be implemented by this financial year. By march 2023, e-MB should be implemented in all organizations (it will apply to those who execute civil works so it will not apply to necessarily every wing of every industry, it will apply to CPWD, it will be apply to PSUs who execute works and so on).

Similarly, IT based tool should be used for recording hindrance register, variations etc. Hindrance register is still, in most of the organizations today, maintained manually. Myself being a civil engineer in the procurement for last almost three decades we have seen lot of not so good things happening on this Hindrance register. Sometimes they got changed, backdated etc. are done. Once we implement these IT based hindrance register, they will be recorded permanently, something like e-files which we do so. That's the reason, use of the e-hindrance register is strongly recommended.

Uploading of photographs and the videos in the progress of the work, while it looks not possible today but it's not so. Even today, if we go to the NHA website you can see for almost all the projects a video film is available with them, not only for today you can also see how the project was looking one month back or two months back. So, it's already being implemented by NHA in many of the projects similar thing can be done by all other organizations.

There's always a doubt what will be the role of a project management consultant. It should be clearly be defined in our bid documents or the tender documents. The person who he is going to employ should be documented and details should be taken in the bid document along with the bid.

Having said this there should be no doubt the primary responsibility of a project remains with the government officials. We simply cannot say since it is being executed by some consultant, we are not responsible either for the quality time. So primarily responsibility remains with the government officials. And third thing which we see the delays are happening, very often, in case deciding on the extra items or the variations on the projects. So, timeline should be fixed for making decisions in such cases. Otherwise, there's always a disincentive for the contractor not to execute the work at a faster pace.

Subcontracting: we have recreated what has been already given in our procurement manual issued by department of expenditure in 2019. So however, based on the discussion, we have noticed many people were having a confusion whether subcontracting should be done or should not be done. To how much extent it should be done, what will the responsibility etc. Hence these instructions have been recreated, I just want to capture the main points here, firstly yes, it is permitted provided project authority agrees to the same. If it is not agreed, it is a breach of contract and once it's a breach of contract all possible measure against the contractor can be taken which can be taken for the breach of contract. Even if it is subcontracting, the primary responsibility of the work remains with the main contractors. Subcontracting should be more encourage for the specialized works. maybe something like tunnelling, retaining walls and may not be for the routine works. procurement of the material or hiring of equipment or the engagement of a labour is not the subcontracting. So, this has been again defined very specifically. And total subcontracted work should not exceed value which is given in our bid documents egg: it may be set something around 25 percent. There are a few more questions which have deliberately not kept in these instructions like whether we can issue some kind of experience certificate to these subcontractors or not because different organizations follow the different practices and each practice has their own merit. Hence, we have not touched upon that and that issue remains open and the procuring entities can follow their own rules in that regard.

Single bid: in spite of the instructions which are there in the GFR 2017 and even some of the instruction before 2017 the confusion remains what to do in case single bid received or single resulting bid is received. So firstly, the assumption that the single bid is to be rejected is incorrect. In fact, many PSUs have a system in their electronic procurement system, that in case single bid received, system automatically recall the tender or re-bid the tender. So, it is not as per the government instructions, even if a single bid is received it has to be considered and decision has to be taken accordingly. Secondly, only lack of competition cannot be the basis for deciding it and lack of competition cannot be decided based on the number of the bids received because even if you have more than one bid, there could be cartel and there may be lack of competition. So, it may not be possible always. Rebidding has its own cost the firstly the administrative cost of re-tendering itself; second the project will get delayed and; thirdly worst thing could be that once you recall that tenders and the rates become higher than it's become really difficult because whatever you may do

it's going to invite the audit objection and maybe even the vigilance objection also, that why you have done the rebidding in the first instance.

So, looking into the problem, solution which has been given and is the repetition of what has been written in the GFR. Single bids to be accepted provided procurement is satisfactorily advertised and sufficient time was given to the submission of bids; qualification criteria was not unduly restrictive and; the price was reasonable. In case these three things are satisfied there's no bar on issuing of a single bid.

Second point I just want to give one example which I heard from the chief technical examiner almost a decade back. there was one case of a procurement of a consultant by one of the nationalized banks and the bid says the consultant should be a banking expert and also should be Padma Shri. Here could be only one person who is a banking consultant as well as Palmistry and that will fit into this criterion and hence that kind of a single bid cannot be accepted.

Awarding of a works in stalled contracts: so, in case the contractor run away for any reason, in such cases public money got locked up in the non-utilizable assets apart from the inconvenience which the public have. So, for this kind of the projects, it has been specifically mentioned now, please understand even there was no bar earlier but it was not specifically mentioned earlier. So, people were having a resistance not to take decision like this, so it has been now said specifically that the single or the limited tenders can be accepted for such projects. Two conditions have been given that at least some work i.e., 20 percent of the work has been completed by the last contractor and it should not be as soon as the contract is awarded, the person running away in the next week and you say that retendering is happening and there could be some kind of a nexus which may be working and; secondly an approval at the next higher level in order so that these provisions are not misused.

I'm glad to report this particular decision has been already used again in NHA last week. In fact, chairman NHAI faced similar problem in case of some Gujarat project and she has used this provision by writing on the file. So not only these instructions have started percolating but also being used by the different departments.

Timely payments: I think this is has been stressed already by the Finance secretary. let me just resay what has been given in the instructions. Firstly the ad hoc payments which should not be less than 75 percent of the running bill should be made within 10 working days. In case it some of you may feel it's too short of time I may say Delhi

Metro has been following this for almost two decades now. So, it's not something very new, the metro has been following continuously for last 20 years. This kind of a provision period of the 10 days is for all processes including prima facie scrutiny and certification by the engineer in charge. In case payment is not released within 10 working days the explanation shall be submitted. Please note that what shall means here and if you may recall the definition which was given in case if the explanation is not called, you need to take approval of a DoE that why the explanation was not called. So, explanation has to be taken in case there is a delayed payment. Then even the remaining payment beyond the ad hoc payment (ad hoc payment means only some prima facie check will be made by the engineer) is to be made within 28 working days of the submission of bill. So, it will be next 18 days and the final bills are also to be paid within three months of the completion of works.

Interest on delayed payments public authorities may, we have still used the word may it is not mandatory, provide for payment of interest for delayed payments by in case it is delayed by more than 30 days and rate of interest for such cases will be the rate of GPF and responsibility should be fixed in case of unwarranted discretionary delays. I think maybe there will be a case once we revise these guidelines maybe a couple of years down the line that this may should become shall in the next guidelines.

e-Bill monitoring this is something linked to what has been inaugurated by the honourable finance minister today. We say the project executing authorities where the aggregate payments are of more than rupees hundred crores per annum, the idea is to only have the bigger players as of now, should have an online system the facility to submit online bill and tracking the system and mandatory for all contractor bills. The timeline which is given up to October 2022 and I really hope and wish once the pilot project has been already launched this thing should be done, only thing few ministries which may not be on the PFMS like Railways, PNT and some of the PSU's also need to be on boarded .so that they also have a similar E-bill monitoring system apart from the PFMS entities.

EPC procurement

In the case of EPC procurement again the observation is while the government has been stressing the EPC procurement for last many years, many of the EPC

procurement has specifications which is running into the number of pages which defeats the whole purpose of EPC. so, we have again said like this, EPC should only give the general arrangement drawing and architectural control parameters.

They should specify only the broad technical parameters. Over Specification will defeat the purpose, it will just increase the cost and contractors will not be having a freedom to optimize the design and to optimize the cost that was the main purpose of EPC. In case of an EPC if you recall the drawings are submitted by the contractor and the drawings needs to be approved by the government officials, so the deadline should be fixed in the bidding document itself for both the purpose that, what's the deadline for the contractor to submit the drawings and what would be the deadline for the government to approve the drawings and there should be some penalty for both the sites. In case those deadlines are not followed and for a department either you can have a in house experts to examine those drawings or you can hire some consultant or engineer for examining such drawings.

Substitution of key staff in consultancy contract

The substitution of key staff, now this is I feel is very important very often we see once you issue a bid for the consultancy the bidder gives the name of the people who will be employed on the projects.

As soon as the project is awarded, he starts coming with a request this particular officer or the particular engineer is not available either this person has left the job or is too ill and the person is relocated. And the whole purpose based on which the project has been or the consultancy has been awarded got defeated. Normally the contract says that you will be having a person who will be equivalent in M.Tech etc.

But we all know the one M. tech person may not be equal to another M. tech person. There is always a difference and the reason why the higher marks were given to the consultant during the evaluation process may not remain valid and that's the reason this has been put. In case any substitution is given some penalty will be there, some damages will be there and the damages will be in case first ten percentage key staff is replaced five percentage reduction will be there. So just for an example in case hundred people are to be employed for the first ten changes starting from one to ten, five percentage of the rates will be reduced for these for the remuneration of these 10 consultants. Similarly for the next 10 %, 10 % of reduction and for the next 10 %

,15 % and we say in case the person wants to replace for more than 30% it may be considered as a breach of contract. So firstly, no replacement of a personnel in case consultancy contract beyond 30 %. Even for any replacement up to this 30 % there should be graded penalty based on the suggested guidelines. In case some tweaking is required this 5 % reduction doesn't seem good. you want 3% or 8 % that's feasible and is written in the guideline itself.

Fixed budget selection (FBS)

The fixed budget system this is a new system of procurement which has been introduced for procurement of consultancies not for any other thing. Currently consultancy contracts can be procured either on single tender basis of course or limited tender basis or the QCBS. While the QCBS may be well known but very quickly I can have a tutorial on that the L1 system says that anyone who gives, who passes the qualification first and quotes the lowest will be considered. Let me take with an example suppose our tender says that a person should have an experience of five years and a turnover of 50 crores. So, all the people who are having turnover of say more than particular threshold and experience of more than threshold will be considered equal. And the lowest will be selected for all the persons who have crossed the threshold. And all the people who are going to have either six years of experience or 15 years of the experience they will be considered same, that's the L1 system.

However, in case of a QCBS system some weightage is given to the quality more the experience you some weightage will be given in terms of the evaluation that is the QCBS of course it's a very quick tutorial. But perhaps since I understand most of the people are aware and knowledgeable about procurement, so I thought I will just recap what is the QCBS.

Further in these guidelines apart from QCBS limited or single, one more procurement method has been introduced like the Fixed Budget System. In case of a fixed budget system for consultancy the budget will be given by the department or us, based on their budget, the bidders or the contractors or consultants are going to bid for us and the bidder who is going to get the maximum quality marks will be given the award. So, there is no incentive or disincentive on the cost, only the best person will

be selected. And we have given the conditions when it should be used it should be used for the simple or the repetitive works, where the services can be very precisely defined, estimates can be made based on the past experience and of course budget is sufficient to perform the activities. Our given budget should not be so small the works cannot be practically defined.

FBS: Selection methods

In such cases empanelment is also permitted, why we have introduced the scheme. For many of the repetitive works today consultant is appointed for again and again for the same work. Suppose we want to construct some water treatment plant in the 10 cities. For all the 10 cities, normally we issue a separate tender and the cities may be quite similar to each other. Here the tenders which will be quite similar and can be issued. We know the budget for this kind of a consultancy for a water treatment plant normally 5 crore is sufficient so just float a tender and the best person can be selected. So, things will become easier and faster that's the reason for introducing this.

And we have also permitted that in case of FBS or the fixed budget system empanelment is also permitted and of course empanelment will be used only where you have a repetitive kind of the works. And once empanelment, has been done you can run some kind of a limited tendering or even some transparent method, may not be which is a tendering, to select a particular vendor. Some record can be kept, how many work has been pending with a particular person or what has been the past performance etc is there. The idea is once the empanelment of the consultant is done, the award of a contract can be done either on a nomination basis within those parameters or some very small evaluation which can be done quickly in the couple of days so that kind of freedom is there.

QCBS for Works and NCS

If you ask me this is one of the most important instructions which has been issued and I must confess they are slightly complicated. So, I will request a more focused attention from all the participants, firstly the QCBS has been introduced for the works and the non-consulting services for the first time in Indian procurement system they were never introduced in the past. Only QCBS for the consultancies was

there even if you say outside ministry of finance instructions, Ministry of defence has used QCBS in some limited manners for goods and that has been very limited use not very encouraging results. Apart from that among PSU'S only ONGC has used, again in a very peripheral manner effectively speaking QCBS beyond consultancy is being issued as an instruction for the first time for any of the government entities. Here I also wish to say currently QCBS for the goods is not permitted that is still under consideration or we may consider once we have a more understanding that how this has exactly worked over a period of time. The total QCBS can be divided into the two categories one where the procurement can be stated to be quality oriented procurement, while all procurements are quality orientated, some name has been given. So, you should not be confused even the procurement which is not classified here will be equally quality oriented procurement but just for the purpose of convenience the QCBS procurement is divided into two categories QoP and non QOP procurement.

QOP Procurement will be there for procurement or works and all non-consultancy works of more than 10 crores. However, QCBS procurement for non-consultancy works up to 10 crore fast track method has been introduced. So that's the difference between the two. One question may come whether these 10 crores include taxes or not taxes or 10 crores does include all taxes or even the option clause. Another talk sometime comes suppose I issued a tender I have estimate that the non-consultancy work is of 9.5 crores, after the tenders has been received the lowest evaluated offer comes to be 10.1 crores so whether we should accept or we should recall the tender. So, a guidance has been given here in case the difference between the estimated cost and the proposed contract to be placed is within 10 %. We can still accept the procurement. So, suppose the estimated value was for 9.5 cr so and we have issued a QCBS for non-consulting services not using the QoP but using a fast-track method and we have a received bit up to 9.5 plus 10 % that is 10.45 crores we can still go ahead with the bids we need not to recall the tenders however in case the bids which we are supposed to accept is more than 10.45 crores then we have to recall the process. So, this guidance is available.

More details on how the QoP will work is as follows. Firstly, QoP has to be decided by the competent authority (CA) and who will be the competent authority for this purpose. In case of ministry, it is the secretary of the department and BoD for PSUs. These are CA if we want to use QCBS for QoP purpose.

QCBS procurement for works and non-consulting for more than 10 crores.

The competent authority for deciding QCBS in non-consultancy services for less than 10 crores is much relaxed and it is two level above the competent authority to finalize the procurement. For example, if in NCS can be allowed at a level of deputy secretary or undersecretary then the CA will be general secretary or the deputy secretary. Another example, if the director is competent authority to accept the contract, Then the CA for approving QCBS will be the level of Director+2 i.e., Additional Secretary. The grounds for declaring or justifying QoP are value addition, enhancement of delivery, paramount importance to quality and recording of reasons for not adopting normal system two cover or L1 system.

SPECIAL TECHNICAL COMMITTEE FOR QOP

Once the approval is granted Special technical committee will be formed. The role of this STC will be to give the recommendation on non-financial parameter. The non-financial factor cannot be greater than 30%. It will also provide quality parameters, their weights, methodology, Minimum score etc. Normally STC recommendation should be accepted, except for the deviation only with the approval of CA. In case of NCS with less than 10 crore, STC will be replaced by technical committees.

Composition of STC

Special technical committee is include mainly outside expert. 2 or more experts should have experience in procurement. 1 or more person having extensive experience in public projects/public finance and 1 or more having experience in financial management, financial administration, audit or accountancy. And all of these members has to be outside experts not working under the same secretary and not even any PSU or autonomous body within the same ministry.

Not more than one member from procuring activity will provide administrative support to the STC. However all of these STC members inside or outside experts will not be involved in the future procurement for this particular procurement. So once they've given a recommendation that what should be the weightage, how much should be the weightage, what should be the parameter etc. there role ends there. Outside members can be given sitting fees, incidental cost, travel expense etc.

The difference between STC and Technical committee is one i.e. the latter can have all member which are internal. Otherwise, they are similar in other aspects

Tender Documents for QCBS

How the tender documents should be prepared for such procurements. Some evaluation criteria may be mandatory, if these criteria are not followed bids are liable to be rejected. Weightage has to be given as suggested by the STC or CA and for the timely completion of the past projects. Pre-Bid meeting is mandatory for such procurement except for NCS < 10 crore.

How the scores can be fixed

Generally, it should not be subjective and should give similar score irrespective of the expert evaluating the bid and fixed quality parameters like ISO certifications should not be used.

QCBS: Joint Ventures

Normally they should be avoided as far as possible. However, it may be necessary in high technology or innovative projects. If JVs are allowed, it must be ensured that all the JV members are present in implementation and implementation board may be constituted with JV partners & procuring entity (in audience)

Dispute resolution

Dispute resolution will be done by arbitration, litigation, mutual discussion, mediation and conciliation. Court awards should be critically reviewed and not routinely appealed without due application of mind, appeal will be there if only in case of merit with high probability of winning.

The procuring entity should monitor the success rate of challenging arbitration awards. There should be clear delegation and special board may be set up to review the case. Rule 227a has been inserted in GFR and is in line to NITI Aayog, 75% of the arbitral award to be paid in case of appeals is made by the procuring entities and this 75% is to be paid either through bank guarantees or into designated escrow account.

Aligning interest of stakeholders

This is the last slide, which aims to provide some incentives to the contractors like bonus or recognition. This bonus clause is provided by NHAI for many years and it ranges in 3-5%. Recognition can be through mentioning names of officials and contractors on the work sites.



Key Recommendations: -

1. **Wider Dissemination of the achievements of the organization, especially in the last two years:**
Hon,ble Finance Minister suggested that the CAO must disseminate in regional languages also the good work and achievements of the organization which are making a difference to the lives of citizens.
2. The roll out of the e-bill project.
3. **Increase the applications in the usage of technology:** by the Civil Accounts organization to bring efficiency within the government departments, and also extending it for use by citizens.
4. **Experience sharing on global fora:** The knowledge and experience of public finance reforms should be shared and achievements made should be highlighted on the Global fora.
5. **Automation of Annual Accounts:** Automation of Annual Accounts for the time-lag in submitting final accounts to the Parliament.
6. **Capacity Building Alignment with Mission Karamyogi:** In order to maintain a high degree of professionalism and constantly improve skills, there is a need to have a strong capacity building framework in alignment with the Karamyogi Mission.

COMMITTEES

1. **Organizing Committee**
 - a) Sh. P.L. Sahu, Jt. CGA
 - b) Sh. Narinder Pal Singh, ACGA
 - c) Sh. Anil Amar Singh, Sr. AO
 - d) Sh. Yashwant Singh, AAO
 - e) Sh. Manoj Kumar, AAO
 - f) Sh. B.K. Prajapati, AAO
2. **IT Committee**
 - a) Ms. Dharitri Panda, Addl. CGA, Chairperson
 - b) Sh. C.V. Prasad, Jt. CGA
 - c) Sh. Eddie L Khawlhing, Jt. CGA
 - d) Sh. Harish Srivastava, Jt. CGA
 - e) Ms. Sanchita Shukla, Jt. CGA
 - f) Sh. Ashish Kumar Singh, Dy. CGA
 - g) Sh. Vinay Muthu Kumar, ACGA

3. Media Committee

- a) Ms. T.C.A Kalyani, Addl.CGA, Chairperson
- b) Sh. S.S. Sagar, CCA (I&B)
- c) Sh. Bhupal Nanda, CC(P)
- d) Sh. Abhey Kumar, ACGA
- e) Dr. Yashu Sharma, ACGA

4. Invitation Committee

- a) Sh. Alok Ranjan, CCA (Finance), Chairman
- b) Sh. Vikas Chandra Karol, Dy. CGA (Finance)
- c) Sh. Sandeep R Pai, Sr. AO
- d) Sh. Avinash Koli, Sr. AO

5. Dias/ Seating Management Committee

- a) Sh. Gautam Mohakul, Dy. CGA and DoWR (Chairman)
- b) Ms. Tista Bepari, Sr. Accountant
- c) Sh. Santosh, OA

6. Draft Speech Committee

- a. Ms. T.C.A. Kalyani, Addl. CGA
- b. Sh. Alok Ranjan, CCA (Finance)
- c. Sh. Bhaskar Verma, Member Secty (NMA)
- d. Sh. Harish Kumar Srivastava, Jt. CGA
- e. Sh. Shailendra Kumar, CCA (MoCA)
- f. Sh. Nalin Kumar Srivastava, Dy. CGA
- g. Ms. Deepika Jain, Jt. CGA

RAPPORTEURS

Inaugural Session : (12:00 to 12:55)	
Sl. No.	Name & Designation
01.	Shri B G Krishnakanth Raju, ACA
02.	Ms. Bhumika Kaushik, ACA
Technical Session I : Keynote Address (14:00 to 15:00)	
Sl. No.	Name & Designation
01.	Sh. G. Dinesh, ACA
02.	Ms. Diksha Langthasa, ICAS (P)

Technical Session II : Public Procurement (15:30 to 17:30)	
Sl. No.	Name & Designation
01.	Sh. Arpit R Prakash, ICAS (P)
02.	Ms. Abirami S P, ICAS (P)

ESCORT OFFICERS

Name of Escort Officers	
Sl. No.	Name & Designation
01.	Sh. Alok Ranjan, CCA (MoF)
02.	Sh. Vanlaldina Fanai, CA (MoF)
03.	Smt. Sanchita Shukla, Jt. CGA (PFMS)
04.	Sh. Sunil Bhagwat Chaudhari, Deputy Secretary (Budget)
05.	Sh. Hanumaiah Korukonda, Deputy Secretary (Budget), DEA
06.	Sh. Vikas Chandra Karol, Dy. CA (MoF)
07.	Sh. Manoj Kumar Saxena, Sr. AO
08.	Sh. Vipin Kumar, Sr. AO
09.	Ms. Sharbari Mukherji, AAO
10.	Sh. Pravesh Kumar Jindal, AAO
11.	Sh. U.S. Negi, AO
12.	Sh. C.P. Sharma, AO
13.	Ms. Shikha Chabra, AAO

14.	Sh. Piyush Garg, AAO
15.	Smt. Shrimati Bhomik, AAO



(Organizing committee with CGA)
