

**OFFICE OF THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS  
CENTRE FOR TRAINING AND DEVELOPMENT (CENTRAD)  
OPPOSITE ARMY BASE HOSPITAL, BRAR SQUARE, DELHI CANTT. - 10  
Ph: 011-25694268, 25692457 Fax: 011-25682151 Website: www.cgda.nic.in**

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No. TD/3150/Services/DFMC/2016

Date: 30.03.2016

To

**Directorate General Financial Planning**  
IHQ of MoD (Army)  
GS Branch, Room No. 432 A,  
Sena Bhawan,  
New Delhi – 110011.

**Subject:** DFMC Schedule for 2016-17.

**Reference:** Your Directorate letter No. 10004/Trg/DFMC-Comd/FP-4 dated 10.02.2016.

After revision of the schedule for Defence Financial Management Courses and availability of suitable faculty for the courses, the finalised list of courses for Command HQrs. of Indian Army to be organised in 2016-17 is as under:


Sl. No.	Venue	Command	Conducting Organisation	Remarks
1.	Bengaluru	SC	RTC Bengaluru	
2.	Pune	SC	NADFM Pune	
3.	Kolkata	EC	RTC Kolkata	
4.	Guwahati	EC	CDA Guwahati	
5.	Meerut	WC	RTC Meerut	
6.	Chandigarh	WC	PCDA (WC) Chandigarh	
7.	Udhampur	NC	HQ Northern Command	PCDA (NC) will coordinate the programme with HQ NC.
8.	Srinagar	NC	15 Corps	PCDA (NC) will coordinate the programme with HQ NC.
9.	Lucknow	CC	RTC Lucknow	
10.	Jaipur	SWC	HQ SWC	PCDA (SWC) will coordinate the programme with HQ SWC.

2. In addition, one Service HQ level course for Indian Army is scheduled to be held at CENTRAD, Brar Square during 09 May 2016 to 11 May 2016. Suitable officers for the courses may please be nominated and informed by 20 April 2016.

Each course at Service HQ level and Command HQ level will have 25 participants from the Services and 5 participants from IDAS officers.

3. Dates of the DFMC may be decided mutually by the respective RTCs/CsDA/PCsDA and the Command HQrs. The dates may be intimated to the CENTRAD by 22 April 2016.

4. A standardised schedule for the three day course for Service HQ level and five days course for Command HQ level is annexed.

  
(Sangeet)  
Dy. CGDA (HRD)

Copy to:

1. PCDA (NC)/PCDA (WC)/ : For information and necessary action.  
PCDA(SWC)/ CDA Guwahati
2. NADFM/ Regional Training : For information and necessary action.  
Centres
3. Sr. ACGDA (AN) : For necessary arrangements at  
CENTRAD.
4. Sr. ACGDA (IT) : For uploading on the website.

  
(Sangeet)  
Dy. CGDA (HRD)

**Defence Financial Management Course (Army) revised syllabus**  
**(For the officers of HQrs level for three Days)**

Sl. No.	Topic	No. of Sessions	Faculty
1.	<b>Role &amp; Responsibilities of MOD/Services and DAD in management of Defence Finance</b> <ul style="list-style-type: none"> <li>• Overview of defence financial management – planning, budgeting, delegation of powers, procurement system and its accounting and audit</li> <li>• Role of Ministry/Services/DAD at each of these stages</li> </ul>	01	DAD
2.	<b>Overview of (Army), Budget &amp; Budgetary Process</b> <ul style="list-style-type: none"> <li>• Structure of Army Budget</li> <li>• Heads of Expenditure</li> <li>• Allocation of budget to Command HQs and below</li> <li>• Monitoring of budget at various levels</li> <li>• Review/Reappropriation of allocation</li> </ul>	01	Army HQrs
3.	<b>The concept of delegation and its importance in management of financial resources- including DFPDS 2015</b> <ul style="list-style-type: none"> <li>• Constitutional provisions</li> <li>• Role of Ministry of Finance</li> <li>• Evolution of delegation of powers by MoF to Ministries /Departments</li> <li>• Evolution of delegation within MoD</li> <li>• Macro issues in DFPDS 2015</li> </ul>	01	DAD
4.	<b>Overview of Revenue procurement /DPM</b> <ul style="list-style-type: none"> <li>• Framework for revenue procurement by Ministry/Services HQs/ Command HQs and below</li> <li>• Perspective on DPM 2009</li> </ul>	01	DAD
5.	<b>Defence Procurement Issues including preparation of RFI, RFP and contract documents</b> <ul style="list-style-type: none"> <li>• Stages in procurement process – AoN, RFP, PNC, expenditure angle sanction</li> <li>• Basic checks to be exercised at</li> </ul>	01	DAD



	<p>each of these stages</p> <ul style="list-style-type: none"> <li>• Discussion on case studies</li> </ul>		
6.	<p><b>Post contract Management with respect to Revenue &amp; Capital Procurement.</b></p> <ul style="list-style-type: none"> <li>• Issues in post contract management</li> <li>• Safeguards to be ensured</li> <li>• Cases</li> </ul>	01	DAD
7.	<p><b>Essence of Internal Audit &amp; effective management in the context of oversight mechanism.</b></p> <ul style="list-style-type: none"> <li>• Structure for internal audit its role and scope</li> <li>• How distinct from external oversight mechanism</li> <li>• Changing paradigm of internal audit</li> <li>• Cases</li> </ul>	01	DAD
8.	<p><b>Towards Dynamic Interface: DAD and Services:</b></p> <ul style="list-style-type: none"> <li>• Role and responsibilities of CDA</li> <li>• Role and responsibilities of IFA</li> </ul>	01	DAD
9.	<p><b>Overview of Defence acquisition Planning, Preparing and Processing of Modernization Proposals of (Army) with (Past case studies)</b></p> <ul style="list-style-type: none"> <li>• Defence Acquisition Framework</li> <li>• Delegation of powers</li> <li>• Role of DAC/DPB/SCAPCHC/SCSPCC</li> </ul>	01	Army HQrs
10.	<p><b>Handling Foreign payments - operating LCs &amp; DBT</b></p> <ul style="list-style-type: none"> <li>• Modes of payment against Foreign and high value domestic contracts</li> <li>• Modalities of LC and DBT</li> <li>• Safeguards</li> </ul>	01	SBI/PCDA
11.	<p><b>Management of Customs, Excise and Service Tax in Defence Contracts</b></p> <ul style="list-style-type: none"> <li>• Framework of Indirect Taxation</li> <li>• Incidence of these taxes in defence contracts</li> <li>•</li> </ul>	01	Officer from NACEN
12.	<p><b>E- initiatives :</b></p> <ul style="list-style-type: none"> <li>• e- procurement</li> <li>• e-concurrence</li> <li>• e-ticketing, e- audit &amp; e-payment</li> </ul>	01	DAD
	<b>Total Sessions</b>	<b>12</b>	

**DEFENCE FINANCIAL MANAGEMENT COURSE (Army)  
(FOR THE OFFICERS POSTED AT COMMD LEVEL) 5 days**

Sl. No.	Proposed Topics	No. of Sessions	Faculty
1.	<b>Overview of Defence Financial Management System :</b> <ul style="list-style-type: none"> <li>• Planning process.</li> <li>• Role of each Stakeholder in Budgeting /Monitoring.</li> <li>• Process of budgeting.</li> <li>• Delegation of Powers.</li> <li>• Procurement Systems</li> <li>• Payment/Accounting system</li> <li>• Audit</li> </ul>	01	DAD
2	<b>Budgetary framework in GoI and Ministry of Defence &amp; Defence Budget</b> <ul style="list-style-type: none"> <li>• Role of Ministry of Finance</li> <li>• Interface between MoF and MoD</li> <li>• Role of MoD &amp; Services HQs</li> <li>• Basic accounting and budgetary structure</li> <li>• Overview of defence budget</li> </ul>	01	DAD
3.	<b>Budget Management in the Army. Role of FP Dte and below</b> <ul style="list-style-type: none"> <li>• Structure of Army Budget</li> <li>• Heads of Expenditure</li> <li>• Allocation of budget to Commnd HQs and below</li> <li>• Monitoring of budget at various levels</li> <li>• Review/Reappropriation of allocation</li> </ul>	01	FP Dte
4.	<b>Concept of Delegation and its importance in management of financial services. DFPDS-2015</b> <ul style="list-style-type: none"> <li>• Constitutional provisions</li> <li>• Role of Ministry of Finance</li> <li>• Evolution of delegation of powers by MoF to Ministries /Departments</li> <li>• Evolution of delegation within MoD</li> <li>• Macro issues in DFPDS 2015</li> </ul>	01	DAD



5.	<b>Overview of Revenue procurement system/DPM Manual</b> <ul style="list-style-type: none"> <li>• Framework for revenue procurement by Ministry/Services HQs/Command HQs and below</li> <li>• Perspective on DPM 2009</li> </ul>	01	DAD
6.	<b>Stages of procurement, Pre-Post contract Management and case studies</b> <ul style="list-style-type: none"> <li>• Stages in procurement process – AoN, RFP, PNC, expenditure angle sanction</li> <li>• Basic checks to be exercised at each of these stages</li> <li>• Discussion on case studies</li> </ul>	01	DAD
7.	-do-	01	-do-
8.	<b>Service specific Financial Powers/ procurement/Unit Misc. Grants Army Commander special powers. Security equipments/ MOLTI/MOTIMS/IT</b> <ul style="list-style-type: none"> <li>• Purpose of various miscellaneous grants</li> <li>• Peculiarities/issues in procurement under these grants/powers.</li> <li>• Case studies</li> </ul>	01	FP Dte
9.	<b>E-procurement (Army )</b> <ul style="list-style-type: none"> <li>• E-procurement framework under the Ministry of Finance instructions</li> <li>• Implementation issues in the process</li> <li>• Experience sharing</li> </ul>	01	Service Faculty
10.	<b>Procurement through rate contracts.</b> <ul style="list-style-type: none"> <li>• Circumstances for rate procurement</li> <li>• Procurement through DGS&amp;D</li> <li>• Central procurement RCs</li> </ul>	01	DAD
11.	<b>Sanction, execution and management of civil works. Revenue/Capital/OP works(Army Sp)</b> <ul style="list-style-type: none"> <li>• Overview of the Defence Works Procedure</li> <li>• Role of the Service HQs and formations below</li> <li>• Challenges in works management</li> </ul>	01	MES

12.	<b>Management of Public and Regimental Funds (Army sp)</b> <ul style="list-style-type: none"> <li>• Instructions for maintenance of these funds</li> <li>• System of checks and responsibility of the officer incharge</li> <li>• Learnings from instances of incorrect maintenance of accounts</li> </ul>	01	FP Dte
13.	<b>Financial management in AOC contract/indent of OFB Financial management at various stages of provisioning/ procurement.</b> <ul style="list-style-type: none"> <li>• Provisioning reviews</li> <li>• Powers of procurement at various levels</li> <li>• Case discussion</li> <li>• Contract monitoring</li> </ul>	01	MG AOC, Comd
14.	<b>Various stages of provisioning, procurement, transportation, receipts, issue &amp; consumption of dry and wet rations through agencies of APO &amp; ASC and Civil Hired Transport Fund management</b> <ul style="list-style-type: none"> <li>• Introduction to orders/instructions</li> <li>• Role of APO and Command HQs and formations below</li> <li>• Issues in ASC procurement</li> <li>• Case discussion</li> </ul>	01	MG ASC, Comd
15.	<b>Dynamic Interface between IFA-Service-CDA</b> <ul style="list-style-type: none"> <li>• Role of the IFA/Service/CDA</li> <li>• Existing structures for interface</li> <li>• Way ahead</li> </ul>	01	DAD
16.	<b>Essence of Internal Audit &amp; Effective management in the context of oversight mechanism</b> <ul style="list-style-type: none"> <li>• Structure for internal audit its role and scope</li> <li>• How distinct from external oversight mechanism</li> <li>• Changing paradigm of internal audit</li> <li>• Case Studies</li> </ul>	01	DAD
17.	<b>Audit of Stores &amp; Accounts at Unit level (Army Sp)</b> <ul style="list-style-type: none"> <li>• Procedure for maintenance of</li> </ul>	01	Offr nominated ex- Comd



	store and cash accounts by the Units/formations <ul style="list-style-type: none"> <li>• Common lapses and learnings</li> </ul>		
18.	<b>Leveraging IT for transparent effective Defence Finance management.</b> <ul style="list-style-type: none"> <li>• E- ticketing</li> <li>• E-Audit/Concurrence</li> <li>• E-payment</li> </ul>	01	DAD
19.	<b>Procurement by specialist organization - Training/Hospitals/EME Workshops.</b> <ul style="list-style-type: none"> <li>• Peculiarities of procurement by these organizations</li> <li>• Types of procurement</li> <li>• Overview of the procurement powers</li> <li>• Cases</li> </ul>	01	Offr nominated ex-Comd
20.	<b>Open house/ Valediction</b>	01	
	<b>Total</b>	<b>20</b>	



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No. TD/3150/Services/DFMC/2016

Date: 30.03.2016

To

**Principal Director (Financial Planning)**  
**Directorate of Financial Planning**  
IHQ of MoD (Air Force)  
Vayu Bhawan,  
New Delhi – 110106.

**Subject:** DFMC Schedule for 2016-17.

**Reference:** Your Directorate letter No. Air HQ/95384/489/CC (P&A)/Fin P/DRB dated 16.02.2016.

After revision of the schedule for Defence Financial Management Courses and availability of suitable faculty for the courses, the finalised list of courses for Command HQrs. of Indian Air Force to be organised in 2016-17 is as under:

Sl. No.	Venue	Command	Conducting Organisation	Remarks
1.	Bengaluru	TC	RTC Bengaluru	
2.	Gandhinagar	SWAC	HQ SWAC	NADFM Pune will coordinate the programme with HQ SWAC.
3.	Shillong	EAC	HQ EAC	RTC Kolkata will coordinate the programme with HQ EAC.
4.	Nagpur	MC	HQ MC	NADFM Pune will coordinate the programme with HQ MC.
5.	Allahabad	CAC	HQ CAC	RTC Lucknow will coordinate the programme with HQ CAC.

2. In addition, one Service HQ level course for Indian Air Force is scheduled to be held at CENTRAD, Brar Square during 13 July 2016 to 15 July 2016. Suitable officers for the courses may please be nominated and informed by 30 June 2016. Each course at Service HQ level and Command HQ level will have 25 participants from the Services and 5 participants from IDAS officers.


3. Dates of the DFMC may be decided mutually by the respective RTCs/CsDA/PCsDA and the Command HQrs. The dates may be intimated to the CENTRAD by 22 April 2016.

4. A standardised schedule for the three day course for Service HQ level and three days course for Command HQ level is annexed.

  
(Sangeet)  
Dy. CGDA (HRD)

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(Sangeet)  
Dy. CGDA (HRD)

**Defence Financial Management Course (Air Force) Revised Syllabus  
(For the Officers of HQrs level three days)**

Sl. No.	Topic	No. of Sessions	Faculty
1.	<b>Role &amp; Responsibilities of MOD/Services and DAD in management of Defence Finance</b> <ul style="list-style-type: none"> <li>• Overview of defence financial management – planning, budgeting, delegation of powers, procurement system and its accounting and audit</li> <li>• Role of Ministry/Services/DAD at each of these stages</li> </ul>	01	DAD
2.	<b>Overview of (Air Force), Budget &amp; Budgetary Process</b> <ul style="list-style-type: none"> <li>• Structure of Air Force Budget</li> <li>• Heads of Expenditure</li> <li>• Allocation of budget to Command HQs and below</li> <li>• Monitoring of budget at various levels</li> <li>• Review/Reappropriation of allocation</li> </ul>	01	Air HQrs
3.	<b>The concept of delegation and its importance in management of financial resources- including DFPDS 2015</b> <ul style="list-style-type: none"> <li>• Constitutional provisions</li> <li>• Role of Ministry of Finance</li> <li>• Evolution of delegation of powers by MoF to Ministries /Departments</li> <li>• Evolution of delegation within MoD</li> <li>• Macro issues in DFPDS 2015</li> </ul>	01	DAD
4.	<b>Overview of Revenue procurement /DPM</b> <ul style="list-style-type: none"> <li>• Framework for revenue procurement by Ministry/Services HQs/ Command HQs and below</li> <li>• Perspective on DPM 2009</li> </ul>	01	DAD
5.	<b>Defence Procurement Issues including preparation of RFI, RFP and contract documents</b> <ul style="list-style-type: none"> <li>• Stages in procurement process – AoN, RFP, PNC, expenditure angle sanction</li> <li>• Basic checks to be exercised at</li> </ul>	01	DAD



	<p>each of these stages</p> <ul style="list-style-type: none"> <li>• Discussion on case studies</li> </ul>		
6.	<p><b>Post contract Management with respect to Revenue &amp; Capital Procurement.</b></p> <ul style="list-style-type: none"> <li>• Issues in post contract management</li> <li>• Safeguards to be ensured</li> <li>• Cases</li> </ul>	01	DAD
7.	<p><b>Essence of Internal Audit &amp; effective management in the context of oversight mechanism.</b></p> <ul style="list-style-type: none"> <li>• Structure for internal audit its role and scope</li> <li>• How distinct from external oversight mechanism</li> <li>• Changing paradigm of internal audit</li> <li>• Cases</li> </ul>	01	DAD
8.	<p><b>Towards Dynamic Interface: DAD and Services:</b></p> <ul style="list-style-type: none"> <li>• Role and responsibilities of CDA</li> <li>• Role and responsibilities of IFA</li> </ul>	01	DAD
9.	<p><b>Overview of Defence acquisition Planning, Preparing and Processing of Modernization Proposals of (Air Force) with (Past case studies)</b></p> <ul style="list-style-type: none"> <li>• Defence Acquisition Framework</li> <li>• Delegation of powers</li> <li>• Role of DAC/DPB/SCAPCHC/SCSPCC</li> </ul>	01	Air HQrs
10.	<p><b>Handling Foreign payments - operating LCs &amp; DBT</b></p> <ul style="list-style-type: none"> <li>• Modes of payment against Foreign and high value domestic contracts</li> <li>• Modalities of LC and DBT</li> <li>• Safeguards</li> </ul>	01	SBI/PCDA
11.	<p><b>E- initiatives :</b></p> <ul style="list-style-type: none"> <li>• e- procurement</li> <li>• e-concurrence</li> <li>• e-ticketing, e- audit &amp; e-payment</li> </ul>	01	DAD
12.	<p><b>Costing and Management Accounting</b></p> <ul style="list-style-type: none"> <li>• Techniques of costing</li> <li>• Practical application in defence procurements</li> </ul>	01	Air HQrs
	<b>Total Session</b>	12	

**Defence Financial Management Course (Air Force) Revised Syllabus  
(For the Officers of Command level three days)**

Sl. No.	Topic	No. of Sessions	Faculty
1.	<b>Role &amp; Responsibilities of MOD/Services and DAD in management of Defence Finance</b> <ul style="list-style-type: none"> <li>• Overview of defence financial management – planning, budgeting, delegation of powers, procurement system and its accounting and audit</li> <li>• Role of Ministry/Services/DAD at each of these stages</li> </ul>	01	DAD
2.	<b>Overview of (Air Force), Budget &amp; Budgetary Process</b> <ul style="list-style-type: none"> <li>• Structure of Air Force Budget</li> <li>• Heads of Expenditure</li> <li>• Allocation of budget to Command HQs and below</li> <li>• Monitoring of budget at various levels</li> <li>• Review/Reappropriation of allocation</li> </ul>	01	Air HQrs
3.	<b>The concept of delegation and its importance in management of financial resources- including DFPDS 2015</b> <ul style="list-style-type: none"> <li>• Constitutional provisions</li> <li>• Role of Ministry of Finance</li> <li>• Evolution of delegation of powers by MoF to Ministries /Departments</li> <li>• Evolution of delegation within MoD</li> <li>• Macro issues in DFPDS 2015</li> </ul>	01	DAD
4.	<b>Overview of Revenue procurement /DPM</b> <ul style="list-style-type: none"> <li>• Framework for revenue procurement by Ministry/Services HQs/ Command HQs and below</li> <li>• Perspective on DPM 2009</li> </ul>	01	DAD
5.	<b>Defence Procurement Issues including preparation of RFI, RFP and contract documents</b> <ul style="list-style-type: none"> <li>• Stages in procurement process – AoN, RFP, PNC, expenditure angle sanction</li> <li>• Basic checks to be exercised at each of these stages</li> </ul>	01	DAD



	<ul style="list-style-type: none"> <li>• Discussion on case studies</li> </ul>		
6.	<b>Post contract Management with respect to Revenue &amp; Capital Procurement.</b> <ul style="list-style-type: none"> <li>• Issues in post contract management</li> <li>• Safeguards to be ensured</li> <li>• Cases</li> </ul>	01	DAD
7.	<b>Essence of Internal Audit &amp; effective management in the context of oversight mechanism.</b> <ul style="list-style-type: none"> <li>• Structure for internal audit its role and scope</li> <li>• How distinct from external oversight mechanism</li> <li>• Changing paradigm of internal audit</li> <li>• Cases</li> </ul>	01	DAD
8.	<b>Towards Dynamic Interface: DAD and Services:</b> <ul style="list-style-type: none"> <li>• Role and responsibilities of CDA</li> <li>• Role and responsibilities of IFA</li> </ul>	01	DAD
9.	<b>Overview of Defence acquisition Planning, Preparing and Processing of Modernization Proposals of (Air Force) with (Past case studies)</b> <ul style="list-style-type: none"> <li>• Defence Acquisition Framework</li> <li>• Delegation of powers</li> <li>• Role of DAC/DPB/SCAPCHC/SCSPCC</li> </ul>	01	Air HQrs
10.	<b>Handling Foreign payments - operating LCs &amp; DBT</b> <ul style="list-style-type: none"> <li>• Modes of payment against Foreign and high value domestic contracts</li> <li>• Modalities of LC and DBT</li> <li>• Safeguards</li> </ul>	01	SBI/PCDA
11.	<b>E- initiatives :</b> <ul style="list-style-type: none"> <li>• e- procurement</li> <li>• e-concurrence</li> <li>• e-ticketing, e- audit &amp; e-payment</li> </ul>	01	DAD
12.	<b>Audit of Stores &amp; Accounts at Unit level (Air Force Sp)</b> <ul style="list-style-type: none"> <li>• Procedure for maintenance of store and cash accounts by the Units/formations</li> <li>• Common lapses and learnings</li> </ul>	01	Service Officer
	Total Sessions	12	



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No. TD/3150/Services/DFMC/2016

Date: 30.03.2016

To

**Principal Director (Naval Planning)**  
**Directorate of Naval Planning**  
IHQ of MoD (Navy)  
Sena Bhawan,  
New Delhi – 110011.

**Subject:** DFMC Schedule for 2016-17.

**Reference:** Your Directorate letter No. PL/3109/DFMC dated 23.02.2016.


After revision of the schedule for Defence Financial Management Courses and availability of suitable faculty for the courses, the finalised list of courses for Command HQrs. of Indian Navy to be organised in 2016-17 is as under:

Sl. No.	Venue	Command	Conducting Organisation	Remarks
1.	Mumbai	WNC	HQ WNC	PCDA (Navy) will coordinate the programme with HQ WNC.
2.	Vizag	ENC	HQ ENC	AO (Navy) Vizag will coordinate the programme with HQ ENC.
3.	Kochi	SNC	HQ SNC	RTC Bengaluru will coordinate the programme with HQ SNC.

2. In addition, one Service HQ level course for Indian Navy is scheduled to be held at CENTRAD, Brar Square during 25 May 2016 to 27 May 2016. Suitable officers for the courses may please be nominated and informed by 05 May 2016. Each course at Service HQ level and Command HQ level will have 25 participants from the Services and 5 participants from IDAS officers.

3. Dates of the DFMC may be decided mutually by the respective RTCs/CsDA/PCsDA and the Command HQrs. The dates may be intimated to the CENTRAD by 22 April 2016.

4. A standardised schedule for the three day course for Service HQ level and three days course for Command HQ level is annexed.

  
(Sangeet)  
Dy. CGDA (HRD)

Copy to:

- |                       |  |
|-----------------------|--|
| 1. PCDA (Navy) Mumbai | : For information and necessary action.  |
| 2. RTC Bangalore      | : For information and necessary action.  |
| 3. AO (Navy) Vizag    | : For information and necessary action.  |
| 4. Sr. ACGDA (AN)     | : For necessary arrangements at CENTRAD. |
| 5. Sr. ACGDA (IT)     | : For uploading on the website.          |

  
(Sangeet)  
Dy. CGDA (HRD)

**Defence Financial Management Course (Navy) Revised Syllabus  
(For the Officers of HQrs level three days)**

Sl. No.	Topic	No. of Sessions	Faculty
1.	<p><b>Role &amp; Responsibilities of MOD/Services and DAD in management of Defence Finance</b></p> <ul style="list-style-type: none"> <li>• Overview of defence financial management – planning, budgeting, delegation of powers, procurement system and its accounting and audit</li> <li>• Role of Ministry/Services/DAD at each of these stages</li> </ul>	01	DAD
2.	<p><b>Overview of (Navy), Budget &amp; Budgetary Process</b></p> <ul style="list-style-type: none"> <li>• Structure of Air Force Budget</li> <li>• Heads of Expenditure</li> <li>• Allocation of budget to Command HQs and below</li> <li>• Monitoring of budget at various levels</li> <li>• Review/Reappropriation of allocation</li> </ul>	01	Naval HQrs
3.	<p><b>The concept of delegation and its importance in management of financial resources- including DFPDS 2015</b></p> <ul style="list-style-type: none"> <li>• Constitutional provisions</li> <li>• Role of Ministry of Finance</li> <li>• Evolution of delegation of powers by MoF to Ministries /Departments</li> <li>• Evolution of delegation within MoD</li> <li>• Macro issues in DFPDS 2015</li> </ul>	01	DAD
4.	<p><b>Overview of Revenue procurement /DPM</b></p> <ul style="list-style-type: none"> <li>• Framework for revenue procurement by Ministry/Services HQs/ Command HQs and below</li> <li>• Perspective on DPM 2009</li> </ul>	01	DAD
5.	<p><b>Defence Procurement Issues including preparation of RFI, RFP and contract documents</b></p> <ul style="list-style-type: none"> <li>• Stages in procurement process – AoN, RFP, PNC, expenditure angle sanction</li> <li>• Basic checks to be exercised at each of these stages</li> </ul>	01	DAD



	<ul style="list-style-type: none"> <li>• Discussion on case studies</li> </ul>		
6.	<b>Post contract Management with respect to Revenue &amp; Capital Procurement.</b> <ul style="list-style-type: none"> <li>• Issues in post contract management</li> <li>• Safeguards to be ensured</li> <li>• Cases</li> </ul>	01	DAD
7.	<b>Essence of Internal Audit &amp; effective management in the context of oversight mechanism.</b> <ul style="list-style-type: none"> <li>• Structure for internal audit its role and scope</li> <li>• How distinct from external oversight mechanism</li> <li>• Changing paradigm of internal audit</li> <li>• Cases</li> </ul>	01	DAD
8.	<b>Towards Dynamic Interface: DAD and Services:</b> <ul style="list-style-type: none"> <li>• Role and responsibilities of CDA</li> <li>• Role and responsibilities of IFA</li> </ul>	01	DAD
9.	<b>Overview of Defence acquisition Planning, Preparing and Processing of Modernization Proposals of (Navy) with (Past case studies)</b> <ul style="list-style-type: none"> <li>• Defence Acquisition Framework</li> <li>• Delegation of powers</li> <li>• Role of DAC/DPB/SCAPCHC/SCSPCC</li> </ul>	01	Naval HQrs
10.	<b>Handling Foreign payments - operating LCs &amp; DBT</b> <ul style="list-style-type: none"> <li>• Modes of payment against Foreign and high value domestic contracts</li> <li>• Modalities of LC and DBT</li> <li>• Safeguards</li> </ul>	01	SBI/ PCDA, New Delhi.
11.	<b>Management of Customs, Excise and Service Tax in Defence Contracts</b> <ul style="list-style-type: none"> <li>• Framework of Indirect Taxation</li> <li>• Incidence of these taxes in defence contracts</li> </ul>	01	Officer from NACEN
12.	<b>E- initiatives :</b> <ul style="list-style-type: none"> <li>• e- procurement</li> <li>• e-concurrence</li> <li>• e-ticketing, e- audit &amp; e-payment</li> </ul>	01	DAD
	<b>Total Sessions</b>	<b>12</b>	

**Defence Financial Management Course (Navy) Revised Syllabus  
(For the Officers at Command level three days)**

Sl. No.	Topic	No. of Sessions	Faculty
1.	<b>Role &amp; Responsibilities of MOD/Services and DAD in management of Defence Finance</b> <ul style="list-style-type: none"> <li>• Overview of defence financial management – planning, budgeting, delegation of powers, procurement system and its accounting and audit</li> <li>• Role of Ministry/Services/DAD at each of these stages</li> </ul>	01	DAD
2.	<b>Overview of (Navy), Budget &amp; Budgetary Process</b> <ul style="list-style-type: none"> <li>• Structure of Air Force Budget</li> <li>• Heads of Expenditure</li> <li>• Allocation of budget to Command HQs and below</li> <li>• Monitoring of budget at various levels</li> <li>• Review/Reappropriation of allocation</li> </ul>	01	Naval HQrs
2	<b>The concept of delegation and its importance in management of financial resources- including DFPDS 2015</b> <ul style="list-style-type: none"> <li>• Constitutional provisions</li> <li>• Role of Ministry of Finance</li> <li>• Evolution of delegation of powers by MoF to Ministries /Departments</li> <li>• Evolution of delegation within MoD</li> <li>• Macro issues in DFPDS 2015</li> </ul>	01	DAD
4	<b>Overview of Revenue procurement /DPM</b> <ul style="list-style-type: none"> <li>• Framework for revenue procurement by Ministry/Services HQs/ Command HQs and below</li> <li>• Perspective on DPM 2009</li> </ul>	01	DAD
5	<b>Defence Procurement Issues including preparation of RFI, RFP and contract documents</b> <ul style="list-style-type: none"> <li>• Stages in procurement process – AoN, RFP, PNC, expenditure angle sanction</li> <li>• Basic checks to be exercised at each of these stages</li> </ul>	01	DAD



	<ul style="list-style-type: none"> <li>• Discussion on case studies</li> </ul>		
6	<b>Post contract Management with respect to Revenue &amp; Capital Procurement.</b> <ul style="list-style-type: none"> <li>• Issues in post contract management</li> <li>• Safeguards to be ensured</li> <li>• Cases</li> </ul>	01	DAD
7	<b>Essence of Internal Audit &amp; effective management in the context of oversight mechanism.</b> <ul style="list-style-type: none"> <li>• Structure for internal audit its role and scope</li> <li>• How distinct from external oversight mechanism</li> <li>• Changing paradigm of internal audit</li> <li>• Cases</li> </ul>	01	DAD
8.	<b>Towards Dynamic Interface: DAD and Services:</b> <ul style="list-style-type: none"> <li>• Role and responsibilities of CDA</li> <li>• Role and responsibilities of IFA</li> </ul>	01	DAD
9.	<b>Overview of Defence acquisition Planning, Preparing and Processing of Modernization Proposals of (Navy) with (Past case studies)</b> <ul style="list-style-type: none"> <li>• Defence Acquisition Framework</li> <li>• Delegation of powers</li> <li>• Role of DAC/DPB/SCAPCHC/SCSPCC</li> </ul>	01	Naval Directorate
10.	<b>Management of Public and Regimental Funds (Army sp)</b> <ul style="list-style-type: none"> <li>• Instructions for maintenance of these funds</li> <li>• System of checks and responsibility of the officer incharge</li> <li>• Learnings from instances of incorrect maintenance of accounts</li> </ul>	01	Naval Directorate
11.	<b>Audit of Stores &amp; Accounts at Unit level (Navy Sp)</b> <ul style="list-style-type: none"> <li>• Procedure for maintenance of store and cash accounts by the Units/formations</li> <li>• Common lapses and learnings</li> </ul>	01	DAD
12.	<b>E- initiatives :</b> <ul style="list-style-type: none"> <li>• e- procurement</li> <li>• e-concurrence</li> <li>• e-ticketing, e- audit &amp; e-payment</li> </ul>	01	DAD
	<b>Total Sessions</b>	<b>12</b>	