DAD NEWS MAGAZINE



.... an in-house magazine of the Defence Accounts Department

JULY ISSUE 2014

also available at http://cgda.nic.in



The team for revision of Office Manual Part - I along with CGDA and senior officers



Printed and Published by the Office of the CGDA, Ulan Batar Road, Delhi Cantt.

Editorial Team : Shri Mohinder Singh, Jt. CGDA (AT-I), Shri A. N. Das, Jt. CGDA (AT-Coord. & Training), Ms. Maushumi Rudra, Jt. CGDA (Internal Audit /Accounts and Budget) and Ms. Ruchita Sahay, Junior Translator <u>Special Thanks</u>

• For contributions : Shri Rakesh Kumar, Shri V. K. Vijay, Shri Suchindra Misra, Shri Rakesh Kumar Singh, Shri S. K. Choudhary, Shri Pramod Kumar, Shri Amit Prasad, Ms. Richa Misra, Dr (Ms.) Shivalli M Chouhan, Ms. Anjali Ellis Shanker, Ms. Molly Sengupta, Shri S. Murali Krishnan, Shri Ganesh Baranwal, Shri Inderjeet Malhotra, Shri Shirish Aserkar, Shri Vijay Bhatnagar, Shri Kamal Khanna

Inside this issue

1. EVENTS

- **Regional Controllers Conference**
- Army Command IFAs Conference
- Audit Conference
- **DASCB** Meeting
- Delhi Inter- Controllers Table Tennis And Carrom Tournament
- Chess Championship
- Inauguration at Shillong
- Inauguration at Pathankot
- Inauguration at Jabalpur
- Hasya Kavi Sammelan
- **Project SUVIDHA**
- Lecture Series
- Ambedkar Jayanti Celebrations
- IS Audit of Project Dolphin Application
- New Compilation System
- **Project SUGAM**
- **Course For Newly Promoted IDAS** Officers
- **GASAB** Meeting

2. INSIGHTS

- Ms. Somi Tandon
- Niranjan Kumar
- Abhijit Basu
- S. Srinivasa Reddy
- Shakeer Adil Siddige
- Ms. Yashoda Prasad
- Nihar Ranjan
- Ms. Sukhwinder Kaur
- Ms. Upasna Pandey

3. GOVERNMENT INITIATIVE

- 4. MISCELLANY
- **Senior Superannuations**

4. IN NEWS PRINT



Time seems to fly and we are already halfway through the year. The preceding months have been full of activity.

CGDA

With the objective of promoting a new work culture, we have taken steps to augment our existing infrastructure and added new ones. New

office buildings have come up at Jabalpur, Pathankot and Shillong. These are meant to provide conducive working environment, for more efficient functioning.

In the last issue, I had emphasized the need of a robustcontrol mechanism in the Department. In this direction, we have updated the existing manuals that had outlived their utility and needed to be brought in sync with the extant orders. The manuals, as we all know, serve as a ready reckoner in the day-today functioning of the Department. The outdated ones, therefore, needed an urgent updation and new ones were required to fill in the gap. As mentioned some time back, the manuals of PCDA (R&D), PCDA (BR) and DPDO were prepared and published for the first time. Office Manuals Part-I, Part-III (pertaining to PCDA/CDA Air Force) and Part-VI [pertaining to PCA (Fys), Kolkata] have been amended and updated recently. Our officers and staff should make themselves conversant with the contents of the manuals for efficiently discharging their duties. Innovative methods to keep the manuals up-to-date may also be suggested.

I appreciate the synchronized and sustained team efforts in updation of the manuals.

I wish you success in all your endeavours.

(Vandana Srivastava)

Date:01-07-2014

REGIONAL CONTROLLERS CONFERENCE



Regional Controllers Conference in progress

A Conference of Regional PCsDA/CsDA and IFAs was held at the Office of the CGDA, Delhi Cantt on 12th and 13th May, 2014. The conference was chaired by Ms. Vandana Srivastava, Controller General of Defence Accounts. Twelve (12) PCsDA/CsDA and six(6) IFAs from Bengaluru, Jaipur, Pune, Lucknow, Jammu, Chandigarh, Chennai, Meerut, Patna, Guwahati, Secunderabad, Chennai, Udhampur, Kolkata and Chandimandir participated in the conference.

Sessions were held on Strengthening Internal Audit,

PCDA/CDA - IFA interface, Office Automation, PAO (ORs) matters and ECHS.

The findings of Inspection Reviews of PCsDA/CsDA, Strengthening of Audit of Sanctions, Holding of Audit Conclaves, Modalities for interaction between the IFA-PCDA/CDA and Status of Implementation of the Office Automation System-SUGAM etc. were discussed.

An open house discussion was organized at the end of the conference where updation of codes and manuals, administrative points and general issues were discussed.

ARMY COMMAND IFAs CONFERENCE

A one day conference of the Army Command IFAs was organized at HQrs office on 13th May, 2014. Shri Banwari Swarup, Addl. CGDA (IFA), Sh. V.K Vijay, Jt. CGDA (IFA) and all the Command IFAs (Army) participated in the meeting.

Initiating the discussions, CGDA shared her experiences as IFA and also as Finance Manager in MoD (Fin) and exhorted the IFAs to put in efficient and effective scrutiny mechanisms in their offices within the provisions of DPM. She also highlighted the need of CDA - IFA interactions for greater



Deliberations during the Army Command IFAs Conference

professional orientation on both sides. Addl. CGDA (IFA) also shared his thoughts and experiences and advised the IFAs to employ their skills in providing effective solutions to the Executive authorities within the ambit of Rules and Regulations. Presentations were made by Shri Vijay Kumar, IFA (CC), Lucknow and Shri Dev Kumar, IFA (NC), Udhampur. The presentations were followed by an open house discussion.

Assessment of man-power requirement; IFAs' scope of participation in sports activities; Revision of SOPs; MEIT; MOLTI Funds; Common Deficiencies in cases concurred by IFAs and other training and administrative issues were discussed. The issue of mentioning commendations received by the Services in the Service Record of officers was also brought up. Shri Benjamina, IFA (EC), Kolkata proposed a vote of thanks.

AUDIT CONFERENCE



Ms. Manjula Mathur, PCDA (SC), Pune along with Army officers during the Audit conference

Audit Conferences were organized in HQ Mumbai Sub Area, HQ 12 Corps, HQ 11 Infantry Division and CE (Navy), Mumbai on 11th April, 2014; 16th May, 2014; 19th May, 2014 and 13th June, 2014 respectively.

Outstanding audit objections were discussed and reviewed by LAOs along with officers from the units on spot and immediate settlement was done on furnishing of satisfactory replies. A total of 1490 objections were settled as a result of these reviews. The seminars also provided a useful forum to sensitize the executive on the audit mechanism within the Ministry of Defence and the role of the Defence

Accounts Department in this regard. Clarifications on common audit related concerns were also provided to the unit Commanding Officers during the open house discussions.

DASCB MEETING

The 18th meeting of the Defence Accounts Sports Control Board (DASCB) was held at Office of the CGDA, Ulan Batar on 13th May, 2014 under the chairpersonship of CGDA Ms. Vandana Srivastava. Issues pertaining to participation of DASCB teams at various events and organization of Regional Level Sports tournaments were discussed in detail. The Chairperson suggested that there should be an even representation of sports quota recruited players in various DAD teams during the All India DAD sporting events so that no particular team has an undue advantage and interest in the games is sustained till the end. Moreover, best players for representing DASCB during various events taking place outside the tournament could be chosen during these All India DAD tournaments. It was also proposed to sponsor a limited number of DAD personnel in the

two National level marathons which are organized annually at New Delhi and Mumbai. The board also decided to organize trekking and one table tennis and volleyball tournament each in the ensuing financial year 2014-15. The next meeting of the board is scheduled to be held at Allahabad in September, 2014.



Ms. Vandana Srivastava attending the DASCB proceedings along with senior officers

EVENTS









DELHI INTER- CONTROLLERS TABLE TENNIS AND CARROM TOURNAMENT

The Delhi Inter-Controllers Table Tennis and Carrom tournament was organized by DASCB at CGDA office from 22nd to 25th April, 2014.

Teams from PCDA, 'G' Block, PCDA (R&D), PCDA (BR), CDA (AF), Area Accounts Office (WC) and CGDA participated in the tournament.

A total of 52 matches were organised for the Table Tennis tournament whereas 42 matches were organized for the carom tournament. The final matches were held on 25th April,2014.

In Table Tennis, Ms. Anchal Batra of PCDA, 'G' Block won the Women's Single whereas Shri Omkar Kapoor from CGDA became the Men's single champion. Ms. Anchal Batra and Ms. Neera Pasricha of PCDA, 'G' Block bagged the Women's Doubles whereas Shri Hemant Khurana and Shri Rajiv Mishra of CGDA became the Men's Doubles Champion. Ms. Anchal Batra and Shri Arish Alam of PCDA, 'G' Block became the Mixed Doubles Champion.

In Carrom, Ms. Neera Pasricha of PCDA, 'G' Block won the Women's Single whereas Shri P S Ananthamurthy of PCDA, 'G' Block became the Men's single champion. The Women's Doubles was won by Ms. Neera Pasricha and Ms. Snehal Ranade of PCDA, 'G' Block and the Men's Doubles was won by Shri Vikramaditya and Shri Omkar Kapoor of CGDA.

Ms. Vandana Srivastava, CGDA and Chairperson (DASCB) was the chief guest for the final match. She felicitated the winners with prizes and trophies. Senior IDAS officers graced the occasion. The vote of thanks was proposed by Shri Amit Prasad, Sr. Dy. CGDA and Secretary, DASCB.

CHESS CHAMPIONSHIP

Shri Gurpreet Maras and Shri Nayandeep Kotangale both Temporary Auditors in the Office of Controller of Finance & Accounts, Ambajhari Group participated as members of Regional Sports Control Board, Mumbai in the All India Civil Services Chess Championship, 2014 held from 22nd February to 2nd March, 2014 at T T Nagar Stadium, Bhopal.

Shri Gurpreet Maras won a Gold Medal in Team Championship and a Bronze Medal



Winners of All India Civil Services Chess Championship

in individual Championship whereas Shri Nayandeep Kotangale and Shri Gurpreet Maras won a Bronze Medaleachina Team Championship.

EVENTS

INAUGURATION AT SHILLONG

Accounts of

JCOs and ORs of

13 Regular Units

of Assam

Regiment, 3

RRs, ERE and

NCC and 5

Territorial Army

Units. It handles

the IRLAs of

more than



Ms. Vandana Srivastava, CGDA unveiling the plaque at PAO (ORs), Shillong

Pay Accounts Office (Other Ranks), Assam Regimental Centre, Shillong earlier known as Office of the Deputy Financial Controller of Military Accounts (Other Ranks) was established in 1942 along with Assam Regimental Centre. Located in Dozen Line, near MH Shillong the office was shifted to Happy Valley within the campus of Assam Regimental Centre in 1943. Rechristened as PAO (ORs), ARC, Shillong in 1952; it is responsible for maintenance of Pay and

21000 PBORs.

The new building of PAO (ORs), ARC, Shillong was inaugurated on 6th May, 2014 by Ms. Vandana Srivastava, CGDA. Shri Pramod Kumar, CDA Guwahati welcomed the CGDA and all dignitaries present for gracing the event. Speaking on the occasion, the CGDA expressed her appreciation for Brigadier P.S. Jaiswal, Chief Engineer Shillong Zone and his team for the laudable job. She also asked the officers and staff present to maintain the building properly.

The event was attended by more than 60 senior Defence Officers. Officers and staff of DAD from Shillong as well as Main Office, Guwahati participated in organizing the event. A cultural programme comprising of Khasi



New Building of PAO (ORs), Shillona

dance, Mizo Bamboo dance and solo song performed by local artists and DAD staff too was organized. This inaugural event got wide electronic and print media coverage in the North East Region.



Ms. Vandana Srivastava, CGDA inaugurating

DAD office complex at Pathankot. Also seen:

GURATION AT PAT

A DAD Office Complex was inaugurated at Pathankot by Ms. Vandana Srivastava, CGDA 16th o n Upendra Sah, the



April, 2014. Shri Ms. Vandana Srivastava, CGDA along with PCsDA Shri Upendra Sah and Shri N. Neihsial

then PCDA(WC), Shri N. Neihsial, PCDA and Shri R.K. Karna, Jt. CGDA(AN) were present on the occasion. The ceremony Shri Upendra Sah, the then PCDA (WC), Chandigarh was attended by Major General Balbir Singh, VSM, GOC HQ

29 Infantry Division and Brigadier R.K. Raina, Station Commander besides other senior Army Officers. CGDA in her address highlighted the history of the Department and the high traditions of rendering service to Defence Services. A Himachali cultural programme too was organized as part of the celebrations.

INAUGURATION AT JABALPUR



New Office Premises of CDA, Jabalpur

The new office building of CDA, Jabalpur was inaugurated by Ms. Vandana Srivastava, CGDA on 27th May, 2014. Till now, the office had been functioning in barracks since its inception. A piece of Defence land measuring 6.48 acre was acquired from Army authorities in November, 2002 and administrative approval for construction of the new building was accorded by MoD (Fin) in 2005. The responsibility for construction of new office building in 5.18 acres



CGDA Ms. Vandana Srivastava along with senior officers at the inauguration of new office complex of CDA, Jabalpur

of Defence land was assigned to MES and CE, Jabalpur Zone concluded the contract in 2006 with PDC in 2008. However, the building could not be completed in time due to various reasons and it was finally taken over on 'as it basis'.

The inauguration was attended by all senior defence officers on station.

Shri S.K Choudhary, CDA Jabalpur in his welcome address thanked the HQrs Office for their support and lauded the spirit of officers and staff of CDA, Jabalpur for giving relentless service despite facing hardships since 2006. The CGDA in her inaugural speech expressed her concern over inordinate delay in execution, but thanked the present team of engineers with an advice to complete the remaining portions at the earliest. The Review Inspection of Main Office, PAO (ORs) Corps of Signals & JAK Rifles, Jabalpur too was held in the afternoon on the same day and the CGDA while stressing on further improvement advised the authorities concerned to take time bound action with transparency for better service delivery and ensuring probity in public money spending by effective internal audit.

HASYA KAVI SAMMELAN



Peals of laughter at PCDA (P), Allahabad

A Hasya Kavi Sammelan was organized to bring relief and change in daily routine and monotonous hard work, by the Defence Accounts Recreation Club (DARC) of PCDA (Pensions), Allahabad.

Poets like Shri Ashok kumar 'Snehi', Shri Lalji 'Dehati', Shri Ashok 'Besharam', Shri Radhey Shyam 'Bharati' and Shri Bihari Lal Amber participated in the meet.

PROJECT SUVIDHA

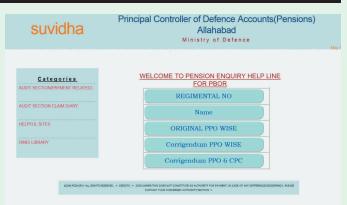
Project "SUVIDHA", a transformational tool, is under development at PCDA(P), Allahabad. It is an e-initiative which aims at creating a singular and comprehensive pension database by integrating scattered databases of different structures, claim

suvidha	Principal Controller of Defence Accounts(Pensions) Allahabad Ministry of Defence		
	WELCOME TO PENSION ENQUIRY HELP LINE		
Categories AUDIT SECTION(PAYMENT RELATED)	COMMISIONED OFFICER		
AUDIT SECTION CLAIM DIARY	PBORS		
HELPFUL SITES	CIVILIAN		
HINDI LIBRARY			
©3014 PCDA(P) + ALL ROBITS RE	SERVE - CREATS - ERCLADER-INS COST OF CONTINUE & A UNIVERTIFICE BARRIER, IS CALL OF AN OFFICER DESCRIPTION, RAME CONTACT YOU CONCERNING AUTOCITYTETICS -		
	CONTACT TOOLCONCINING ADDRIVENT SECTION •		

diary system, running pension sanction project databases, DIMS images and also integrating and linking the database of "Project SANGAM". It will

suvidha	Principal Controller of Defence Accounts(Pensions) Allahabad Ministry of Defence	
<u>Categories</u>	WELCOME TO PENSION ENQUIRY HELP LINE!	
AUDIT SECTION(PAYMENT RELATED)	Pre-2006(Retired before1.1.2006 Sangam Project)	
AUDIT SECTION CLAIM DIARY	Post-2006(Retired on or after 1.1.2006)(view-Claim)	
HELPFUL SITES	Post-2006(Retired on or after 1.1.2006)(view PPOs)	
HINDI LIBRARY		
E304 PCDA(F) - ALL ROBHTS RD	SING. • CREATS • ERCLANKING DOES NOT CONSTITUTE AS AUTORITY FOR ANNULLY, ID CAR OF ANY OTHER ACCOUNTRY, REAL CONSTACT TO AC CONCEMENT AUTORITY/SECTION •	

provide prompt grievance redress as well as an online pension enquiry helpline without referring



to PPO binders in future.

It also aims to facilitate the online settlement of Post'06 cases in Grants Section, spot settlement of

suvidha	Principal Controller of Defence Accounts(Pensions) Allanabad Ministry of Defence	
<u>Categories</u>	WELCOME TO PENSION ENQUIRY HELP LINE!	
AUDIT SECTION(PAYMENT RELATED)	You are visitor no 1996	
AUDIT SECTION CLAIM DIARY		
HELPFUL SITES		
HINDI LIBRARY		
(\$2004 PCDA(P) + ALL RIGHTS RE	CREDITS + DESCUMERCHER DOES NOT CONSTITUTE & AUTHORITY FOR ANHERIT, IN CASE OF ANY DEFERINCE/DESCRIPTION, FLEXE CONTACT YOUR CONCERNED AUTHORITY/SECTION +	

cases in Pension Adalats/ ESM rallies, entitlement Audit and audit of first payment in audit sections, etc. Greater availability of requisite data through this project would minimize the response time otherwise lost in accessing PPO binders.

It may be accessed through WAN at http://10.48.3.222/helpline.

LECTURE SERIES



Shri Rakesh Kumar, CDA, Patna presenting a memento to Dr. V. Mukund Das

A lecture on "Leadership, Management and Motivation Skills" was delivered in the office of CDA, Patna by Dr. V. Mukund Das, the founding Director of Chandragupta institute of Management, Patna .He has over thirty years of experience in management teaching and research at national and international levels in institutions such as IIM, Ahmedabad, IIM, Kozhikode and IRMA, Anand where he was one of the faculty members. His talk included a number of live examples and case studies.

AMBEDKAR JAYANTI CELEBRATIONS

The 123rd birth anniversary of Bharat Ratna Dr. Babasaheb Bhimrao Ambedkar was celebrated by Defence Accounts Recreation Club (DARC), PCDA (P), Allahabad on 22nd April, 2014.

Dr. G. D. Pungle, PCDA(P) presided over the function which was held in the auditorium of DPTI. Officials of various Associations along with all the officers and large number of staff were present on the occasion. Dr. Badri Vishal Tripathi, Dr. Lal Bahadur Verma and Dr. Dinanath – all reputed academicians were the honoured guests of the day.Dr. Ambedkar's contribution in the drafting of the constitution and his exemplary works and

IS AUDIT OF PROJECT DOLPHIN APPLICATION

Operational in a phased manner in 45 PAOs since 2009, Project Dolphin is a Pay and Accounting Software for PBORs. The IS Audit of Dolphin Application was carried out by M/s. KPMG - an independent, professional empanelled body for audit and assurance purposes. Its main objective was to identify vulnerabilities in Dolphin Application and verify that adequate control measures are in place, so that business is secured from all known types of risks etc. M/s. KPMG has submitted a detailed report in this regard.



Dr. G.D. Pungle, PCDA (P), Allahabad lighting the lamp at Ambedkar Jayanti celebrations achievements were remembered with a sense of pride.

NEW COMPILATION SYSTEM

Beginning from 1st April, 2014 onwards ,it is an online system available 24x7 on CGDA WAN. Maintained centrally in the server at Hqrs office; data for the compilation is uploaded daily by PCDAs/CDAs. However, zero processing is required at HQrs office as validation is done at the point of uploading of data. Both, All India and local CDA reports , generated through this system can be downloaded in WORD/EXCEL/TEXT formats. Bill details, though on a limited basis, are also being captured presently. A terminal of the system has been given to Accounts Section of Hqrs office so that all the reports can be generated at their end.

PROJECT SUGAM

Project SUGAM was initiated to convert the existing Office Automation System [VFP version] into PHP/MySQL so that all the software being used in the department could be brought to a common platform and made more secure and web-enabled. Entrusted to CDA, Chennai for development, the project covers the functionalities related to various sections / modules like Record Section, Accounts Section, Miscellaneous Section, Stores Section, Civilian Pay Module, Disbursement Section, Transport Section, Medical Section, Admin TA/DA module, Admin Pay module, Admin Contingency

module, Admin Medical module and Financial Compilation module. The new value additions in various modules like accounting and audit of postaudit bills, sending pay slips through e-mail, calculation of Income Tax and generation of Form-26 through system etc. will facilitate the users of various sections in their day to day working. The offices of PCDA (WC) Chandigarh; PCDA (NC) Jammu; PCDA (CC) Lucknow; PCDA (SC) Pune; PCDA (SWC) Jaipur; CDA Guwahati; CDA Chennai; CDA Jabalpur and CDA (Army) Meerut have confirmed their willingness in implementing Project SUGAM.

COURSE FOR NEWLY PROMOTED IDAS OFFICERS



Participants with Shri Suchindra Misra, Director, NADFM. Pune

A one-week "Induction Course" for nineteen (19) newly promoted IDAS officers was held at NADFM from 2nd to 6th June, 2014. Duties and expectations from Group

Defence Supplies and Role and Structure of Ordnance Factories, Overview of Custom and Excise Duties, Concept and Changing Role of Service Tax-Levy and Collection on Services, Pay Accounting System of JCOs/ORs in a computerized environment, Budget Formulation in Government of India, Various Methods of Electronic Payments offered by Banking System today, Internal Audit Mechanism in MOD, RTI Act 2005, Communication and Presentation Skills, Handling of Court/CAT cases, Deviant Behaviour and its causes, Time and Stress Management were the topics covered during the course.

The sessions were handled by IDAS officers in station and a number of eminent guest faculty including a Chartered Accountant; faculty from National Institute of Bank Management, Pune; well known RTI Activist; Retired Major General; HoD, Department of Psychiatry, AFMC and a "A" officers, Accrual Accounting, Sources of doctor from National Institute of Naturopathy.



GASAB MEETING

The 30th Board Meeting of Government Accounting Standards Advisory Board (GASAB) was held on 7th May, 2014 in the Office of the Comptroller and Auditor General of India. A presentation/status update on exposure draft of IGAS-4 comprising General Purpose Financial Statements of Governments was made. Status update and template for pilot studies too was given. A session was organized on General legal issues regarding GASAB and implementation of accrual

Participants during the GASAB Meeting accounting in government. A review of roadmap for transition to accrual basis of accounting in government and operational framework for accrual accounting was also done.

WORDS OF WISDOM FROM SRIMAD BHAGWAD GITA

चातुर्वर्ण्यं मया सृष्टं गुणकर्मविभागशः तस्य कर्तारमपि मां विद्ध्यकर्तारमव्ययम् 4/13 न मां कर्माणि लिम्पन्ति न मे कर्मफले स्पृहा इति मां योऽभिजानाति कर्मर्भिर्न स बध्यते 4/14

मया	मेरे द्वारा	अव्ययम	अविनाशी	कर्माणि	कर्म
गुणकर्म—			परमेश्वर को	न, लिम्पन्ति	लिप्त नहीं
विभागशः	गुण और कर्मों के		(নু)		करते ।
	विभागपूर्वक	अकर्तारम्	अकर्ता	इति	इस प्रकार
		विद्धि	जान	यः	जो
चातुर्वर्ण्यम्	चारों वर्णों की		(कारण कि)	माम्	मुझे
सृष्टम्	रचना की गयी है।	कर्मफले	कर्मों के फल में	अभिजानाति	तत्व से जान
तस्य	उस (सृष्टि-रचना	मे	मेरी		लेता है,
	आदि) का	स्पृहा	स्पृहा	सः	वह (भी)
कर्तारम्	कर्ता होने पर	न	नहीं है,	कर्मभिः	कर्मों से
अपि	भी		(इसलिये)	न	नहीं
माम्	मुझे	माम्	मुझे	बध्यते	बँधता ।

(Selected for this issue from the Srimad Bhagwad Geeta by formerAddl. CGDA Shri S.L. Singla)

RESISTANCE TO CHANGE



Ms. Somi Tandon, IDAS (Retd.) Former Secretary (Defence Finance)

While it is human nature that we all feel more comfortable to live with the status quo, it is also a fact that there will be very little progress unless we prepare ourselves to get out of this so called comfortable zone of status quo and enter into a more challenging zone and look forward to bring about the changes that are essential with the developments that are taking place around us.

I am reminded of the year 1996-97 when newspapers were filled with headlines on fodder scam. If one has to describe the crux of the problem in one sentence, it can be said that for years there was no reconciliation of actual expenditure with the budget allocation made under the specific budget head; as a result, uncontrolled expenditure continued to be incurred without it getting pointed out. At this stage I am not getting into the issue as to what extent it was deliberate, who did this etc. The point at hand is the relevance of budget allocation and our responsibility to ensure that no expenditure gets incurred beyond the availability of budget allocation against the specific budget head. Going through the memory lanes, I recall when as Addl FA, I was assigned 'MES Works' as part of work allocated to me. One major issue that came to my notice was that under Works Head, year after year the actual expenditure was exceeding the budget allocation. In a lighter mood, I recall pointing out to the executives that if this trend continues, MES Works may end up like the fodder scam since no sanctity was

being given to the budget allocation.

While MES Regulation provides a detailed procedure for preparation of budget estimates and monitoring there of, I realized that with the passage of time two specific developments had taken place:

- Whatever procedure was prescribed had not been adhered to in an effective manner as was expected.
- (ii) Whatever prescribed procedure was supposed to provide adequate information base, was not considered adequate in the changing scenario and hence needed modification.

It was essential to take stock of deficiencies in the system which had cropped up either in the execution of well defined procedures or because of the changed environment in which we were functioning where availability of funds was becoming scarce. An analysis of the then existing situation showed that in a number of cases, approval of projects was taken on a verv broad estimated cost and without a clarity on the time frame in which these were to be completed. There was no linkage of the commitments that were being made in approving the projects and the expected availability of funds. All this resulted in repeated revision of cost estimates. If budget allocation ceilings were to be adhered to, it was essential that the following issues get addressed:

- (i) Adequate allocation of funds for all approved projects.
- (ii) Timely allocation of funds at the beginning of the financial year.
- (iii) Adequate allocation of funds for committed liabilities as well as essential requirements like Tariff, Taxes, Wages and Salary.
- (iv)Minimizing the time taken in approval of Major Works Projects and release of funds there of.

- (v) New projects to be taken up keeping in view the committed liability and funds expected.
- (vi)Improvements to be made in collection of data base which would facilitate the addressing of concerns raised.

It was quite obvious that in the implementation of Major Works Programme (MWP), there was either too much centralization of power for all activities related to these Works or Executives had delegated powers which were exercised by them without seeking advice from the Financial Advisers. This centralization was not only for getting in principal approval of MWP and seeking approval of estimates for individual projects thereafter but also for approaching MOD for release of funds for the approved projects before the Works could be tendered out.

Till 1996-97, while procurement of steel was decentralized, the system of centralized procurement of cement through DGS&D was still in vogue. This vintage system of centralized procurement of cement, inspite of cement being easily available through out the country, was playing real havoc in ensuring that works expenditure remained within budget allocations. The time taken to book the expenditure incurred by DGS&D under DSE was three to four months. It was noticed that while executives kept a tight control on the expenditure budget incurred directly by them; they took no pains to set aside the budget allocation for materials like cement which they were receiving through the centralized procurement system. Even though the executives had full knowledge that material had been delivered for the specified project as they had paid the cartage charges, they still did not cater for this liability within the budget allocation.

This centralized procurement

system had some additional deficiencies. There were occasions when even without a brick being laid, the bulk expenditure incurred on procurement of cement was shown as the physical progress of the project which was totally misleading. Added to that, either because of improper storage of perishable item like cement or due to excess procurement of cement at a station, it was noticed that by the time the cement was put to use it had lost its strength and had hence become unfit for use. It was a loss to the State.

There were deficiencies in not being able to have fully reliable information for fixed/committed expenditure for ongoing projects so as to keep funds aside for these liabilities.

This gave me an idea why not Controllers of Defence Accounts with Command Headquarters be made IFAs to Commands and similarly we put in place IFA system for Works Projects down the line. The delegated Powers of the Executives could be enhanced which will be exercised by them with the concurrence of the IFAs. It was expected that this will substantially reduce the number of cases being referred to MOD for approval.

I recall having convened a meeting of some of Regional Controllers of Defence Accounts as well as Executives from Command Headquarters to throw the idea of introduction of IFA System for Works Programme. There was so much of reservation in accepting the suggestion both by the Executives as well as the CsDA. While Executives wanted the ceiling for the delegated powers to be enhanced, they considered Controllers who would be their IFAs will be more of a hindrance than facilitator for quick approval of the Works projects. On the other hand CsDA had apprehensions that vetting the estimates in their offices will be beyond their

competence.

Even the suggestion for decentralization of procurement of cement, which was the real culprit in not being able to adhere to the budget allocation, met with serious reservation by the Executives. They expressed their apprehension about quality not being maintained by the contractors if these were to be procured by the contractors themselves.

While I conceived the idea for introducing IFA system for works expenditure, particularly vetting of estimates in the Controllers offices, I had a very detailed discussion with DAD Accountants who were on deputation and were posted with AFA (Works) in MOD (Finance). They were quite confident that vetting of estimates can as well be done by the staff in Controllers' Offices. No doubt, initially some training would be imparted to give them the confidence to do this work. This strengthened my conviction that there was an urgent need to enhance the delegated powers of Executives which they may exercise with the concurrence of IFAs. This will substantially reduce the number of Projects which will need MOD approval. Besides, once the system of release of funds was streamlined, there was no need for individual approved projects to be referred to MOD/MOD (Finance).

Since availability of cement was not a problem and there was no more control of Government for release of cement, it was high time that contractors were asked to tender their rates including the cost of cement which they will procure themselves. Executives will have full liberty to get the cement quality checked if they had any doubt on the quality of the cement.

To be able to overcome the resistance, it can be briefly said that there was a genuine desire to bring about improvement in the sanction of

MWP. Its implementation in a more decentralized manner and streamlining the system of release of funds as well as ensuring that for all major expenditure there is no time lag in its being incurred and its booking in the DSE, it was possible to convince functionaries at various levels which ultimately resulted in the introduction of IFA System in Works expenditure as well decentralization of procurement of cement for capitals works projects. Let me add, besides issuing detailed instructions, an unusual action was taken by CGDA's office in organizing tele-conferencing which facilitated the concerned officers and staff of regional CsDA to seek clarifications and I was too happy to do that. There was a sense of satisfaction that IFA system for Works expenditure will succeed. I am sure if one has faith and confidence on any new concept and there is willingness to tie up the loose end, it will be quite easy to face the resistance and bring about changes in the system.

ATOMS FOR PEACE, POWER, AND PROSPERITY



Niranjan Kumar, IDAS Director DAE, Mumbai

The world of Science is strange. Nuclear science also is no different. Magnetism was not visible to the naked eye. The humanity came to know about magnetism from the pieces of stones stuck to shoes of horses. The nuclear science was discovered after observing an interesting phenomenon. Photographic plate covered in black paper was found blackened due to radiations from uranium salts. The two bombings at Hiroshima and Nagasaki in 1945 caught the attention of the whole world. Benefits of nuclear science in our day-to-day lives are many. Examples are nuclear power, healthcare, food and agriculture, water, industrial applications etc. Though these benefits are much more significant but known less commonly.

Population of India is more than 120 Crore. It needs accelerated growth in generation of electricity to fulfil aspirations of its citizens. We must provide universal access to electricity to improve quality of life. As per the World Bank data for the year 2011, per capita annual electricity consumption in India was 684 Kwh. The corresponding figure for the entire world was 3044 Kwh. In Europe, China and USA, the per capita consumption in 2011 was 6599, 3298 and 13246 Kwh respectively.

From where we are going to generate electricity? Hydrocarbon resources of India are too limited to meet our future requirements. Renewable resources such as wind and solar depend on blowing of wind or shining of Sun. They are not suitable for supplying 'base load' but are generally meant to meet the 'peak load'. Nuclear energy is a safe and clean source of energy with potential to power India for centuries. Notwithstanding the above, energy requirement of India is huge. We need to optimally deploy all options

to achieve energy security.

Dr Homi Jehangir Bhabha envisioned the above scenario well in advance. He was a scientist of international repute and had done pioneering work in cosmic radiation. He chose to come back to India and selflessly work for building the nation. He was a true genius not only in science but also in arts and music. He believed that no power is more costly than 'no power'. It is due to him that the three stage Nuclear Power Programme of

India was conceived. Today, the world recognises us as an advanced nation in the field of nuclear technology. The country is proud of its scientists and engineers for their accomplishments.

Vision of Department of Atomic Energy (DAE) is to empower the country through technology, creation of more wealth and providing better quality of life to citizens. Today, we are self-reliant in applications of nuclear technology in treatment of

cancer. Tata Memorial Centre (TMC), Mumbai is an autonomous institution under DAE. Cancer patients consider that TMC is the best in the country. Patients from various parts of India and several other countries come here for availing specialised treatment at affordable prices. For easier access to such facilities, TMC is presently setting up its new campus at Vizag, Guwahati and Chandigarh. It is augmenting its facilities in Mumbai campus at a cost of more than Rs 500 Crore. DAE also supports many other cancer hospitals in the country.

'Irradiation Sterilisation of Medical Products Plant' in Mumbai was the first unit for sterilising medical equipment, syringes, cotton dressing and related products. Over a million radiation sterilised midwifery kits and delivery packs have been distributed. These kits find use in rural areas for preventing infection of mothers and minimising infant mortality rate. The whole process of sterilisation is highly costeffective.

Bhabha Atomic Research Centre (BARC) is an important unit of DAE. Scientists in BARC have developed a number of seed varieties of different crops including pulses, soya bean and groundnuts. These varieties have improved productivity and other



characteristics. Seeds of groundnut are very popular across the entire country among farmers. Food irradiation is another application in food sector. It increases shelf life of mango, lichee, spices etc, rendering them suitable for export.

Clean drinking water is one of the basic needs for all of us. DAE has developed various technologies for purification of water. It holds a number of patents in desalination and water purification technologies. To many commercial entities, it has transferred technology for mass productions of water filters. These filters are available at competitive prices. In addition, water filters developed for rural areas do not need electricity for operation. Ground water in some districts of Punjab was found to have uranium above permissible limit of 60 parts per billion (ppb). One ppb is like one drop in a swimming pool containing about 40,000 litres of water. The uranium content was brought down to 6 ppb using BARC developed UF-RO technology. Similarly, cost-effective solutions are available to reduce concentration of arsenic in water. Arsenic in water is an acute problem in West Bengal.

Industries are widely using applications developed in DAE. For a

keen reader, it would be worthwhile to visit the link http://www.barc.gov.in/puba ware/index.html. Rajasthan Atomic Power Station-Unit-5, having capacity of 220 MW, has been producing power for more than 610 days continuously. This is testimony of maturing of indigenous technology. Nuclear Power Corporation of India Limited, a PSU under DAE, welcomes every Indian to visit any nuclear power plant in the country. One can register the request in this regard on

http://www.npcil.co.in.

The relationship between DAE and Defence Accounts Department is quite long and unique. Shri K Shankar, Shri Arunava Dutt, Shri VR Sadasivam, Dr GD Pungle and Shri A Rammaiah have successively worked as IFA in BARC in past. Shri S G Dastidar had a tenure as Director (Finance) in DAE. Shri V R Sadasivam also worked as Joint Secretary and later as Additional Secretary in DAE. All the above IDAS officers won accolades for their professionalism in work. Their accomplishments in DAE are a source of inspiration for every member of DAD. We can hope that similar relationship would thrive in other organisations where members of DAD family are posted.

BOOK EXCERPT



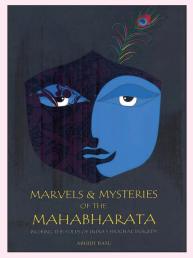
Abhijit Basu, IDAS (Retd.)

By now Yudhishthira has reached a firm decision, and his parting words to Sanjaya constitute a proposition of rare magnanimity, conclusively vindicating his genuine desire for peace : 'You tell Duryodhana not to covet what belongs to others. We want peace; let him give a province to us. Or at least, let him give the five of us five villages, and we can have an amicable settlement. O Sanjaya, I am ready for both the balm of peace and the astringent of war.'

On Sanjaya's departure, Yudhishthira turns to Krshna, saying: 'You alone can save us from our predicament. Dhrtarashtra seeks peace without returning to us our kingdom; his love for his son makes him oblivious to his duty. We have no friend like you. Tell us a way whereby our interest and our duty are both served.'

Krshna says: 'I shall visit the Kaurava court in an effort to achieve the auspicious object of establishing peace without detriment to your interest.'

Interestingly, the briefings that Krshna receives from the five Pandavas before his departure for Hastinapura, are on somewhat unexpected lines insofar as the uncharacteristic opinions expressed by Bheema and Sahadeva are concerned. Yudhishthira says he trusts Krshna's judgement to speak righteously beneficial words that may be mild or strong to suit the occasion. Arjuna and Nakula opine on similar lines. But Bheema, normally the most truculently disposed towards the Kauravas, seems to out- Yudhishthira Yudhishthira in talking peace, saying : ' Madhusudana, you couch your words so that peace is secured; do not threaten war. Duryodhana is prone to anger and impatience; talk sweetly to him. We would rather be miserable, but the Bharata line must not perish. You ask grandsire Bheeshma and other courtiers to make efforts to pacify Duryodhana and establish fraternity between the two sides. I want peace; Dharmaraja too values peace. Even Arjuna is of kindly nature and does not seek war.'



Marvels & Mysteries of the Mahabharata

Bheema speaking the language of appeasement! Can anything be more out of character? Whatever be its reason, Krshna views the mood-swing in the most warlike Pandava brother as a cause for concern, given the imminent likelihood of hostilities. He deliberately scoffs at Bheema for his kleeva- like softness towards the Kauravas, reminding him of his pledges to the contrary. Krshna's provocation works and Bheema reverts to his usual blustering ways. Quite surprisingly, however, Sahadeva turns out to be the most belligerent among the five brothers and tells Krshna: 'Notwithstanding the scriptural validity of Dharmaraja's words, you should so conduct your mission that war becomes a reality, even if the Kauravas sue for peace. After the humiliation suffered by Pancali in the dice hall, my anger will not subside till Duryodhana is killed. If my brothers are finicky about dharma, then I alone shall forsake dharma to wage war.'

Expectedly, the most stirring appeal for an armed showdown comes from Draupadi. ' Do not agree to any proposal for peace without a share of the kingdom. Do not be swayed by mercy; an enemy, who is not persuaded by peaceful and generous overtures, has necessarily to be punished. Such an action will be fulfillment of the Pandavas' duty; will be creditable on your part; and will be satisfying to the Kshatriya amour propre.' Then she holds up her long tresses before Krshna and says, shedding copious tears: ' When you talk of peace, remember these tresses that were roughly pulled by Duhshasana. I have spent 13 years containing the raging fire of anger in me; now, hearing the suddenlyvirtuous Bheema's tranquil words, my heart is being rendered as under.'

Krshna comforts her with words of reassurance that she would soon see her husbands destroy their enemies and regain their kingdom. Krshna does his best at Hastinapura to broker an honourable and fair settlement. With great patience and skill, he presents the Pandava case for a fair dispensation after having undergone all the hardship involved in carrying out their severe pledges. He appeals to Dhrtarashtra's sense of duty as the king and family elder to ordain a fair settlement between his greedy sons and his illtreated nephews, and to save the Kshatriya class from annihilation. Finally, he spells out clearly that the Pandavas are prepared to serve him or else to wage war, and that it is for him to make the choice.

GOOD DAY



S. Srinivasa Reddy, AAO, ZO (DPD), Chennai

Time 9.05 am, that too last week of the month, my mind is alarming about the surprise check, election season, traffic jams, need not to be mentioned about metro works, imagining all these hurdles I took my bike from the cellar and came out from the quarters.

Blasted all the pollution clouds, escaped from the street racers, auto walas, raced behind the cars and at last by 9.25 am reached the office. Parked the vehicle and entered into the main entrance.

Everything seemed to be ok, but something smelt special. But unnoticed, took extra minute and got it, it is a bit extra silence at the DAK reception manned with only one person with a single computer with empty racks instead of the complete section.

I wished that SA and asked, where are the other staff?

Replied with smile: some are retired and the other transferred out being station seniors. Oh god; then..... there should be some replacement;

SA replied with the same smile: shortage of manpower; hence, no replacement.

But, how you alone will manage;

Trying to do so.

My curiosity doubled - how a single person can manage the entire DAK Section; anyway do you have any idea about the flow of bills received yesterday in my section.

I do not know.

Why?

Because the bills are being received online directly, so you can only know through your section OA.

Curiosity turned into question mark: what does it mean online?

The SA patiently explained: now a days the scanned copies of the bills are being uploaded to our CDA Website in the soft form. The same will be available to the concerned sections through OA. DAK section is not having much role in that.

By the time my mind got jammed. Then who is giving the DAK id?

They themselves will get the centrally system generated Dak Id on login through their unit user id but before uploading the bill.

My internal auditor woke up and shot a

bullet question; In that case how can I audit and pass the bills without hard copy?

No need, you can audit the correctness from the soft copy and pass it in OA. In case of any doubt you can go to the Record Room for verification of hard copy, which is received and kept available on Dak id wise.

Then..... here..... you are only looking about Dispatch work;

No, all the correspondence will be made through mail only. If at all necessary, the scanned copy of the letters like sanctions, allotments will be sent through mail only.

If it is so, what would you do here? N..o..t..h..i..n..g.

Though my internal auditor is not satisfied; I moved towards my section, slowly crossing the DAK section empty racks.

"Ooooo its 7'O clock crossed; get up..... get up..... already late for the children to drop them at school".

My Mrs. just p...u...l...l...e...d my blanket.

I slowly opened my eyes; "Crompton Grieves" : realized that it is my bedroom ceiling fan.

Still, have a doubt, turned around and searched for empty racks.

Nothing noticed and felt happy; my internal auditor is double happy......



ााकिर अदील सिद्दिकी (व. ले. प.), र. ले. प्र. नि. (अनु. एवं वि.), नई दिल्ली

करामात

लूटा हुआ माल बरामद करने के लिए पुलिस ने छापे मारने शूरु किए......

लोग डर के मारे लूटा हुआ माल रात के अंधेरे में बाहर फेंकने लगे.....

कुछ ऐसे भी थे जिन्होंने अपना माल भी मौका पाकर अपने से अलग कर दिया, ताकि कानूनी गिरफ्त से बचे रहें......

एक आदमी को बहुत दिक्कत पेश आई. उसके पास शक्कर की दो बोरियाँ थी जो उसने पंसारी की दूकान से लूटी थीं. एक तो वह जूँ–तूँ रात के अंधेरे में पास वाले कुएँ में फेंक आया, लेकिन जब दूसरी उसमें डालने लगा खुद भी साथ गिर गया.....

शोर सुनकर लोग इकडे हो गये. कुएँ में रस्सियाँ डाली गई......

जवान नीचे उतरे और उस आदमी को बाहर निकाल लिया गया.....

लेकिन वह चंद घंटो के बाद मर गया......

दूसरे दिन जब लोगों ने इस्तेमाल के लिए उस कुएँ में से पानी निकाला तो वह मीठा था......

उसी रात से उस आदमी की कब्र पर दीए जल रहे हैं।

अपार – कार्य निष्पादन मूल्यांकन रिपोर्ट



निहार रंजन, स. ले. अ. लेखा व बजट अनुभाग, र. ले. म. नि., दिल्ली केंट

मार्च खत्म होते ही उठता है मन में शोला, होता है तब आने वाला 'अपार'का एक गोला। सबको मिलता है करने अपना बखान कुछ तोला, पर भीतर द्वंद का लगा रहता है बड़ा मेला।

> काम की चिंता शायद कम हो, पर चर्चा रहे बरकरार, हाय—तौबा मचाते रहे आजकल करता यह बड़ा चमत्कार। इसलिये, कभी तो कम पड जाती है जगह करने को बौछार, पर ज्यों—ज्यों उपर चढ़ते जाती होती लेखनी की तेज धार।

भरता कभी तो यह उत्साह अपार हैं, कभी अनजानें भय का होता संचार है। कभी लगता 'कार्य' के साथ 'भाग्य 'का खिलवाड़ है, लगता होने वाला नवग्रह का चमत्कार है।

> महिमा अपरम्पार है इस 'अपार'की, जस नाम तस गुण है इस हथियार की। सुदृष्टि इसकी फूल है, तो वक्र दृष्टि शूल है, सरकारी सेवक के आगे बढ़ने का यही पर मूल है।

'एसीआर' जा पहुँचा 'अपार' के मुकाम पर, दस के रेस में जाने हम हो किस पायदान पर। इसकी दशा माकूल हो तो दिशा लाजवाब है, और, गर बिगड़ी दिशा तो दशा फटेहाल है।

> "कार्य" से प्रेम या "प्रेम" से कार्य—'अपार'का क्या मर्म है ? खींची लकीर पर चलते रहें क्या बस यही एक धर्म है। 'कर्तव्य'के आकलन को 'अधिकार' आज सजग है, क्या 'कर्तव्य' का आकलन भी उतना सरल–सहज है?

अभिव्यक्ति हो, पर ना हो अतिरंजना—अभ्यर्थाना, विवेचना हो पर ना हो प्रपंचना और कामना। विचार के प्रवाह की गति बनी निर्बाध हो, तीव्र हो लेखनी की धार, पर अन्यत्र न फरियाद हो।

> गंभीरता में सार्थकता; पारदर्शीता में समदर्शिता भी, भय का यदि अहसास तो प्रीत की बयार भी, कार्य का निष्पादन हो तो मूल्याकन की गंभीरता भी, जैसे 'अपार' में हो व्यष्टि से समष्टि का संगम भी।

मैं



सुखविन्दर कौर, लेखा परीक्षक र०ले०नि० (वायु सेना), नई दिल्ली

ना यह मेरी व्यथा है, ना यह मेरी वेदना जो सिर उठाता रहा है मुझमें, वह है मेरी चेतना। क्यों लगता है तुम्हें, मैं खामोश आँसू बहाया करूँ, क्यों लगता है तुम्हें, मैं विवश ही नज़र आया करूँ? मुझमें जो जीने की अभिलाषा है, उसे मैं मरने नहीं दूँगी। तुम जो घाव मुझे देना चाहते हो, उसे अपनी आत्मा पर लगने नहीं दूँगी। क्यों लगता है तुम्हें, मैं तन्हाई में परछाईयों से डरा करूँ, क्यों लगता है तुम्हें, मैं अपने कदमों को बढ़ने से रोका करूँ? मुझमें जो न झुकने का जज्बा है, उसे मैं टूटने नहीं दूँगी। तुम अगर मुझ पर शासन करना चाहते हो, में उसकी स्वीकृति नहीं दूँगी। क्यों लगता है तुम्हें, मैं अपनी इच्छाओं का दमन करूँ, क्यों लगता है तुम्हें, मैं अपने अंतर्मन की आवाज़ न सुनूँ? मुझमें मेरा स्वाभिमान है, तो क्यों तुम्हें गर्भ से समाधि तक अपना भाग्य विधाता चुनूँ? मुझमें जो मेरी खुद की पहचान है, क्यों तुम्हें उसे दबाने दूँ? मेरे जो अधिकार हैं, क्यों तुम से उनका संहार होने दूँ? मुझमें जो मेरी सफलता का स्वप्न है, क्यों मैं तुम्हें उसे कुचलने दूँ? मैं प्रेम की सरिता में बहने वाला नीर सही, में ममता के वशीभूत करूणा का पुतला सही, में कोमल हृदय से अभिप्रेत क्षमाशीलता का पुँज सही, मैं फलों से लदे वृक्ष की भांति सुशील और विशाल सही, तो भी. क्यों लगता है तुम्हें, मैं आग्नेय नेत्रों से तुम्हें नष्ट न करूँ, क्यों लगता है तुम्हें, मैं प्रचंडता से तुम्हारा प्रतिकार न करूँ? मुझमें जो मेरे अस्तित्व का आभास है, उसे मैं कहीं लुप्त नहीं होने दूँगी, उसे मैं यूँ दम तोडने नहीं दूँगी। कर्तव्य तो मैंने अपने प्रत्येक ही निबाहे हैं, वर्चस्व तुम्हारा अब यों मैं मान्य नहीं करूँगी। एक ही तुला के दोनों सिरों पर विद्यमान हैं स्त्री – पुरूष समानता का वही स्थान मैं अपने लिए भी ग्रहण करूँगी।

शराब करे जीवन खराब



यशोदा प्रसाद, मनोवैज्ञानिक श्री हरिशंकर प्रसाद, ले.प., र.ले.प्र.नि, बेंगलुरू की पत्नी

शराब एक ऐसा जहर है जो न सिर्फ परिवार और एक व्यक्ति को प्रभावित करता है बल्कि पूरा राष्ट्र इससे प्रभावित होता है। भारत में मादक द्रव्यों की समस्या को लेकर प्रथम विस्तृत अध्ययन 1983 में भारतीय शासन द्वारा नियुक्त रॉयल कमीशन ने किया। अध्ययन से पता चलता है कि शराब के उपयोग से जीवन 10–12 वर्ष कम हो जाता है।

क्यों पीते हैं लोग शराब ?

शराब पीने के कई कारण हैं। ये कारण निम्नलिखित हैं:

- क) जैविक कारण
- ख) मनोवैज्ञानिक कारण
- ग) सामाजिक कारण

<u>जैविक कारण</u> – इसमें व्यक्ति के शरीर में ऐसे दोष उत्पन्न हो जाते हैं, जो शरीर को अत्यधिक मदिरापान के लिए लालायित करते हैं। शराबियों के परिवारों में अधिक लोग शराब पीते हैं, क्योंकि बच्चे शुरू से बड़ों को शराब पीते हुए देखते हैं, इसे बच्चे सहज रूप में लेते हैं, तथा उन्हें इसके सेवन में कोई बुराई नज़र नहीं आती और वे इसके आदी हो जाते हैं।

मनोवैज्ञानिक कारण– कई व्यक्ति शराब का सेवन मानसिक द्वंद्वों से छुटकारा पाने के लिए करते हैं। अधिकतर शराबी अन्य लोगों से भिन्न होते हैं, वे विफलता को सहन नहीं कर पाते हैं; आवेगों को नियंत्रित करने में असफल होते हैं। स्वंय को महान एवं सफल सिद्ध करने के लिए अतिरिक्त शक्ति की आवश्यकता महसूस करते हैं। इसलिए शराब का सहारा लेते हैं ।

सामाजिक कारण— शराब पीने का यह एक मुख्य कारण है। बहुत से लोग किसी न किसी मित्र के दबाव मे आकर इस लत के शिकार हो जाते हैं। समाज के कुछ दायरों में शराब पीने की छूट होती है तो कुछ दायरों मे पाबंदी। कुछ लोग परिवारों में माता—पिता से छिप कर शराब पीते हैं, परंतु बच्चो को इस से होनो वाली हानियों के विषय में लंबे—चौड़े भाषण देते हैं तथा शराब पीने से रोकते हैं। माता—पिता का शराब के प्रति अनुकूल अथवा प्रतिकूल रवैया भी अगली पीढ़ी पर वैसा ही प्रभाव डालता है।

शराबी की अवस्थाएँ–

- क) द प्रि–एल्कोहोलिक सिम्पटोमैटिक फेज
- ख) प्रोड्रोमल स्अेज
- ग) क्रुशियल स्टेज
- घ) क्रॉनिक स्अेज

क) द प्रि – ए ल को हो लि क <u>सिम्पटोमैटिक फेज</u>ः इस स्थिति में व्यक्ति शुरु–शुरु में सिर्फ तनाव दूर करने अथवा मज़ा लेने के उद्देश्य से शराब पीता है। वह कभी–कभी ही शराब का सेवन करता है तथा सेवन करने के बाद उसका तनाव दूर हो जाता है, किन्तु शराब की मात्रा कम होती है।

ख) प्रोड्रोमल स्टेजः इस चरण में व्यक्ति की निर्भरता शराब पर बढ़ जाती है, वह किसी समारोह में जाने से पहले शराब पी लेता है, क्योंकि उसे डर रहता है कि कहीं ऐसा न हो कि वहां उसे पीने के लिए शराब न मिले। वह शराब पीने को इतना लालायित रहता है कि शराब मिलने पर दो–चार पेग जल्दी–जल्दी गटक जाता है।

<u>ग) क्रुशियल स्टेजः</u> इस चरण में व्यसनी तब तक शराब पीता रहता है जब तक उसे होश रहता है या उसमें पीने की शक्ति समाप्त नहीं हो जाती। इस चरण में शराबी पीने की आदत को नियंत्रित कर सकता है; जैसे तबीयत खराब होने पर शराब छोड़ भी सकता है। किन्तु, जैसे ही तनाव या चिंता होती है, उसे शराब पीना ही एकमात्र उपचार समझ में आता है और फिर वह शराब पीने लगता है।

शराब का प्रभाव

क) तीव्र गति से शराब पीना हानिकारक होता है।

ख) कम वजन के व्यक्ति पर शराब का कुप्रभाव ज्यादा होता है ।

ग) खाली पेट शराब का सेवन ज्यादा नुकसान पहुंचाता है।

घ) शराब की एक निश्चित मात्रा अलग – अलग व्यक्ति पर अलग–अलग प्रभाव डालती है।

उपचार

व्यावहारिक चिकित्साः मदिरापान को रोकने में व्यावहारिक चिकित्सा काफी उपयोगी सिद्ध हुई है। इस चिकित्सा का उद्देश्य उसके व्यवहार में परिवर्तन लाकर उसकी समस्या को दूर करना है। यही नहीं, रोगी किस वजह से शराब पीने पर मजबूर हुआ है, उसका पता लगाकर उसकी समस्याओं को हल किया जाता है।

<u>उल्टी चिकित्साः</u> इस तकनीक को यह नाम इसलिये दिया जा सकता है क्योंकि इसके अंतर्गत शराबी को शराब छुड़वाने के लिए शराब पिलाई जाती है। शराबी को एक पेग शराब दी जाती है तथा उसे "पियो और सूंघो" के आधार पर शराब प्रस्तुत की जाती है। पीने से पहले वह उसे सूंघता है, उसका स्वाद लेता है और तब उसे पी जाता है। इसके पश्चात दूसरा

सुविधाएं उपलब्ध होती हैं। यह आवास अधिकतर शहर में होता है। यहां रोगी को अस्पताल से वापस आने पर किसी प्रकार का अपमान या हीन—भावना की अनुभूति नहीं होती है। उन्हें समूह का पूर्ण सहयोग प्राप्त होता है।

में उत्तराखण्ड की धरती

कल विपदा में थर्रायी सी.

पर आज उसी मासूम धरा पे,

फिर जीवन ने ली अंगडायी सी.

लोगों के आसूं से सिंच कर,

पेडों की शाखें फिर तन जायेगी.

नव जीवन की नव आशा में

नव यादें फिर बन जाएँगी ।

समाज में सम्मानपूर्वक रहने के लिए अन्य लोगों की आवश्यकता होती है। सबसे पहले तो यह ज़रूरी होता है कि उसे मदिरा से पूरी तरह दूर रखा जाए। बहुत से उपचाराधीन शराबियों को समाज में वापस जाने से पहले एक ऐसे घर में रखा जाता है जहां मदिरा छोड़कर सभी

पेग दिया जाता है, जिसमें कुछ उल्टी कराने वाली औषधियां मिला दी जाती हैं। धीरे–धीरे शराबी शराब की गंध से ही नफ़रत करने लगता है या उसे देखते ही उल्टी करना शुरु कर देता है।

मदिरा पान से छुटकारा पाने पर

नया सफर

कल मेरे घरौंदे की छत से, रौशन सी बूंद एक आयी थी, मेरी कमज़ोर सी काया में, एक उत्साह पुंज भर लायी थी,

कमज़ोर सी काया है जर्जर, मन अंदर तक तो कापूं मैं, फिर भी छोटे छोटे कदम बढ़ा, मंज़िल का सफ़र अब नापूं मैं ।



उपासना पाण्डेय, व. ले. प. र. ले. नि. (वायु सेना), नई दिल्ली

अनजान नहीं कुछ जानू मैं, थोड़ा ही सही पहचानूं मैं, सारे सपने सच होते है नहीं, पर फिर भी अपना मानूं मैं ।

GOVERNMENT INITIATIVE

POSTING OF GOVERNMENT EMPLOYEES HAVING DIFFERENTLY- ABLED CHILD/CHILDREN

There were demands that a Government employee who is care giver of a disabled child should not suffer displacement due to routine /rotational transfers; for over a period of time ,the employee raises a support system for his/her disabled child in the locality where he/she resides which helps them in the rehabilitation. The support system comprises of preferred linguistic zone, school/academic level, administration, neighbours, tutors/special educators, friends, medical care including hospitals, therapists and doctors, etc. Thus, rehabilitation is a continuous process and creation of such support system takes years. Considering that the Government employee, who has a disabled child serves as the main care giver of such child, any displacement will have a further bearing on the systemic rehabilitation of the disabled child. Therefore, a Government servant who is also a care giver of disabled child may be exempted from the routine exercise of transfer/rotational transfer subject to the administrative constraints. The word 'disabled' includes (i) blindness or low vision (ii) hearing impairment (iii) locomotor disability or Cerebral Palsy (iv) leprosy cured (v) mental retardation (vi) mental illness and (vii) multiple disabilities.

Since, the upbringing and rehabilitation of disabled children requires financial support, asking the Government employee to choose voluntary retirement on the pretext of routine transfer/rotation transfer would have adverse impact on the rehabilitation process of the disabled child.

Our Creative Pursuits



Bamboo Dance at PAO (ORs), Shillong



Mellifluous Rendition at PAO (ORs), Shillong



Melody at PAO (ORs), Shillong



Carrom Rangoli at Office of CGDA



Rangoli at CDA, Jabalpur



Khasi Dance at PAO (ORs), Shillong



Himachali Dance at Pathankot

SENIOR SUPERANNUATIONS



Shri Shyam Lal Singla superannuated on 30th June, 2014 as Additional CGDA.



Shri Rakesh Ranjan superannuated on 30th June, 2014 as PCDA, Bengaluru.



Shri R K Anand superannuated on 30th June, 2014 as PCDA (Air Force), Dehradun.







शिलांग, 7 मईं (एसं)। रक्षा लेखा सहानियंत्रण बंदना श्रीवास्तव ने शिलांग स्थित असम रेजीमेंटल सेंटर परिसर में रक्षा बेतन लेखा (एआरसी) के नए

है कि वंदना श्रीवाम्तव इन दिनों गुवाहाटी और शिलांग को यात्रा पर है। उश्वत नए भवन का उद्धाटन करते उस उब्दोंने कहा कि बेततर प्रदर्शन के

Newspaper clipping of PAO (ORs), Shillong Inauguration

नवनिर्मित रक्षा लेखा विभाग का रक्षा लेखा महानियंत्रक ने किया लोकार्पण समारोह में हिमाचल के कलाकारों ने नृत्य व गीत पेश कर बांधा समां

समाराह मा हिमाचल व प्रवानकोंद्र, 16 अप्रैल, (आतिल, शादव): उक्षा लेखा विश्वाग की जोग से रेलवे देखेल के आत्म ताह द्रांजिट केंग के भीतर करीब 3.5 करोड़ रुपए की लागत से निर्मित किए गए की लागत से निर्मित किए गए की लागत से निर्मित किए गए की लागत से निर्मित किए गर्ज के सवितरण (परिश्वमी कमान) उपेन्द्र साह की मुख्यातिथि के तौर पर भारतीय रक्षा लेखा संवितरण (परिश्वमी क्यान) उपेन्द्र साह की लखा संवितरण (परिश्वमी कपान) कर्चन्द्र साह की कपान की वित्या गली। इसका कुमारी बंदना श्रीवास्तव ने विभिवत कप से उद्धाटन किया। सरस्वती लोक कला संगम घम्बा के कलाकारों ने हिसाचली प्रुप डॉस,

सरस्वती लोक कला संगम चम्बा कलाकारों ने हिमाचली ग्रुप डांस,



रक्षा लेखा विषाग एठानकोट के कार्यालय का उद्घाटन करती वंदना श्रीवास्तव व सांस्कृतिक कार्यक्रम प्रस्तुत करते कलाकार। (आविल, अविजी, शारवा) गीत एवं गुज्जर डांस पेश कर इस कार्यालय में रक्षा लेखा प्रति, स्वां बोधा। (पश्चियत्तिकाना). रक्षालेकाण प्रति

समां बांधा। उपेन्द्र साह ने बताया कि रक्षा लेखा विभाग भारत सरकार के पुराने विभागों में से एक है, जिसके कार्यालय पूरे भारत में स्थित है तथा यह विभाग रक्षा लेखा महानियंत्रक द्वारा संचालित है। उन्होंने कहा कि

भूणाकार्थ । (आदित्य, अविचनी, शारवा) इस कार्यालय में रक्षा लेखा प्र.नि. (रविषयी कमान), रक्षा लेखा प्र.नि. (उत्तरी कमान), रक्षा लेखा नि. (पैश्वन संसद्यात्र) राग्ती कमार्थ में प्रियत है। आधिकारियों के अतिरिक्त सेना के उच्च्लाधिकारियों ने भारी संख्या में भाग लिया।

ਰੱਖਿਆ ਲੇਖਾ ਵਿਭਾਗ ਦੀ ਨਵੀਂ ਇਮਾਰਤ ਦਾ ਉਦਘਾਟਨ

ਪੱਤਰ ਪ੍ਰੇਰਕ ਪਠਾਨਕੋਟ, 16 ਅਪਰੈਲ

ਰੱਖਿਆ ਲੇਖਾ ਵਿਭਾਗ ਪਠਾਨਕੋਟ ਦੀ 3 ਕਰੋੜ 5 ਲੱਖ ਰੁਪਏ ਦੀ ਲਾਗਤ ਨਾਲ ਉਸਾਰੀ ਨਵੀਂ ਇਮਾਰਤ ਦਾ ਉਦਘਾਟਨ ਰੱਖਿਆ ਲੇਖਾ ਕੰਟਰੋਲਰ ਜਨਰਲ ਵੰਦਨਾ ਸੀਵਾਸਤਵ ਨੇ ਕੀਤਾ। ਇਸ ਮੌਕੇ ਮੇਜਰ ਜ਼ਨਰਲ ਬਲਬੀਰ ਸਿੰਘ ਗਰਜ ਡਿਵੀਜ਼ਨ, ਬਿਗੇਡੀਅਰ ਆਰ.ਕੇ. ਰੈਣਾ ਕਮਾਂਡਰ 21 ਸਬ ਏਰੀਆ, ਉਪਿੰਦਰ ਸ਼ਾਹ, ਡਾ. ਸ਼ਿਵਾਲੀ ਚੌਹਾਨ ਅਤੇ ਰੱਖਿਆ ਲੇਖਾ ਵਿਭਾਗ ਦੇ ਅਧਿਕਾਰੀ ਵੀ ਹਾਜ਼ਰ ਸਨ।

ਕੁਮਾਰੀ ਵੰਦਨਾ ਸੀਵਾਸਤਵ ਨੇ ਕਿਹਾ ਕਿ ਰੱਖਿਆ ਲੇਖਾ ਵਿਭਾਗ ਭਾਰਤ ਸਰਕਾਰ ਦਾ ਸਭ ਤੋਂ ਪਰਾਣਾ ਵਿਭਾਗ ਹੈ ਅਤੇ 250 ਸਾਲ ਤੋਂ ਰੱਖਿਆ ਵਿਭਾਗ ਵਿੱਚ ਸੇਵਾਵਾਂ ਦੇ ਰਿਹਾ ਹੈ। ਇਸ ਵਿਭਾਗ ਦੇ ਦਫ਼ਤਰ ਪੂਰੇ ਦੇਸ਼ ਵਿੱਚ ਹਨ। ਉਨ੍ਹਾਂ ਕਿਹਾ ਕਿ ਇਸ ਨਵੀਂ ਆਧੁਨਿਕ ਇਮਾਰਤ ਦੇ ਬਣਨ ਨਾਲ ਜਿੱਥੇ ਸੇਵਾਵਾਂ ਵਿੱਚ ਵਾਧਾ

ਹੋਇਆ ਹੈ, ਉਥੇ ਕਰਮਚਾਰੀਆਂ ਤੇ ਅੰਧਿਕਾਰੀਆਂ ਦੀ ਕੰਮ ਕਰਨ ਦੀ ਸਮਰੱਥਾ ਵੀ ਵਧੇਗੀ। ਉਨਾਂ ਅਧਿਕਾਰੀਆਂ ਅਤੇ ਕਰਮਚਾਰੀਆਂ ਨੰ ਕਿਹਾ ਕਿ ੳਹ ਆਪਣੀ ਡਿੳਟੀ ਇਮਾਨਦਾਰੀ ਅਤੇ ਤਨਦੇਹੀ ਨਾਲ ਨਿਭਾਉਣ ਅਤੇ ਪੈਨਸ਼ਨਰਾਂ ਦੀਆਂ ਮੁਸ਼ਕਲਾਂ ਨੂੰ ਪਹਿਲ ਦੇ ਆਧਾਰ 'ਤੇ ਹੱਲ ਕਰਨ। ਉਨ੍ਹਾਂ ਕਿਹਾ ਕਿ ਲੇਖਾ ਵਿਭਾਗ ਨਾਲ ਸਬੰਧਤ ਸਾਰੇ ਵਿੰਗਾਂ ਨੰ ਇਕ ਛੱਤ ਥੱਲ੍ਹੇ ਲਿਆਉਣ ਲਈ ਪੰਜ ਸਾਲਾਂ ਯੋਜਨਾ ਬਣਾਈ ਸੀ। ਇਸ ਯੋਜਨਾ ਤਹਿਤ ਹੀ ਪਠਾਨਕੋਟ ਦੀ ਇਹ ਇਮਾਰਤ ਦੀ ਉਸਾਰੀ ਸ਼ੁਰੂ ਕਰ ਕੇ ਮੁਕੰਮਲ ਕੀਤੀ ਗਈ ਹੈ।

ਉਪਿੰਦਰ ਸ਼ਾਹ ਨੇ ਮਹਿਮਾਨਾਂ ਨੂੰ ਜੀ ਆਇਆ ਕਿਹਾ ਅਤੇ ਡਾ. ਸ਼ਿਵਾਲੀ ਚੌਹਾਨ ਨੇ ਧਨਵਾਦ ਕੀਤਾ। ਇਸ ਮੌਕੇ ਸਰਸਵਤੀ ਲੋਕ ਕਲਾ ਸੰਗਮ ਚੰਬਾ ਦੇ ਕਲਾਕਾਰਾਂ ठे ਹਿਮਾਚਲੀ ਸੱਭਿਆਚਾਰਕ ਪੋਗਰਾਮ ਪੇਸ਼ ਕੀਤਾ। ਇਸ ਵਿੱਚ ਗੱਦੀ ਡਾਂਸ ਅਤੇ ਨਾਟੀ ਡਾਂਸ ਪ੍ਰਮੁੱਖ ਸਨ।

रक्षा लेखा विभाग की इमारत का उद्धाटन



पठानकोट । रक्षा लेखा विभाग पठानकोट की ओर से 3 करोड़ 5 लाख रुपए की लागत से बनाई गई ईमारत का उद्घाटन बुखातर को रक्षा विभाग की कंट्रोलर जनरल कुमारी खंदना ने किया। इस मौके पर मेजर बलबीर सिंह, ब्रिगेडियर आरके रैना, कमांडर 21 सब एरिया उपिंद शाह, डा. शिवाली उपस्थित रहे। कुमारी बंदना ने कहा कि रक्षा लेखा विभाग भारत सरकार के पुराने विभागों में से पुराना विभाग है। 250 वर्ष से यह विभाग संतेवाएं दे रहा है। विभागों के पुराना विभाग है। 250 वर्ष से यह विभाग संतेवाएं दे रहा है। विभाग के दास्तर पूरे देश में है। इस नई ईमारत के बनने से यहां सेवाओं में बढ़ोतरी होगी। उन्होंने अधिकारियों और कर्मचारियों को कहा कि वह अपनी ड्यूटी ईमानदारी से निभाएं। लोककला संगम चंबा के कलाकारों ने गद्दी और नाटी डांस पेश किया। इस मौके पर डा. शिवाली व अन्य मौजूद रहे।

Newspaper clippings of DAD Office Complex, Pathankot Inauguration

Controller of Defence Accounts Dept bids farewell to AIR MARSHALL P K Roy n th



mand(AN shall P K C), Al Roy at Por

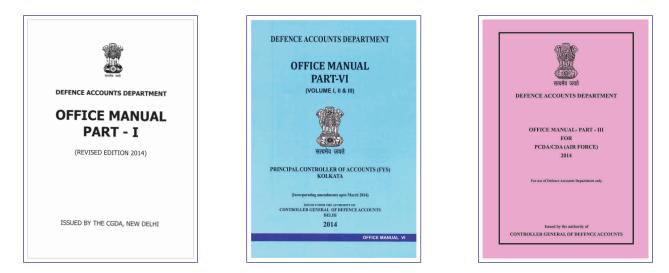
ar phone phone support support efficie mor

KROY pro-ious with uch dat



Newspaper clipping of CINCAN Farewell by IFA (ANC), Port Blair





The team for revision of Office Manual Part - VI along with CGDA and senior officers

