

**NATIONAL ACADEMY OF DEFENCE FINANCIAL MANAGEMENT, PUNE**

**Departmental Training Programme at a glance**

**IDAS Probationers 2024 batch**

1	<b>07/07/2025 to 11/07/25</b>	05 days	05 days training in collaboration with NIDEM (National Institute of Defence Estates Management)
	<b>10.07.2025 – Guru Purnima</b>		<b>IKS</b> <ul style="list-style-type: none"> <li>- Presentation on cultural background.</li> <li>- Traditional wear / Organize events</li> <li>- Celebrate the Gurus of India</li> </ul>

**Paper Code- 301 : ORGANISATION, CLIENT APPRECIATION AND OFFICE PROCEDURES**

2	<b>14/07/2025 to 18/07/25</b>	05 days	<p>Basic organisation and structure of Ministry of Defence, Ministry of Defence (Finance), Defence Accounts Department and its client organisations; Role and function of Regional Controllers in DAD; Role and function of Functional Controllers such as PCDA(Officers), PCDA(Pensions), PCDA(R&amp;D), CDA(Funds), PCDA (Border Roads), PCDA(Navy), PCDA (Air Force) etc.; Role and functions of Integrated Financial Advisor;</p> <p><b>Office Procedure:</b> Attendance and Punctuality, Leave, Holidays in Government Offices, Noting and Drafting, Forms and Procedure of Communication and other matters relating to Office Procedures</p>
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**Paper Code- 302 : DEFENCE ACCOUNTING SYSTEM**

3	<b>21/07/2025 to 30/07/2025</b>	08 days	<p>Basic theory and concepts of Defence Accounting system; Union Budget and Defence budget and budgetary control; Basic concept of Government Accounting system; General Rules and procedures applicable to defence Proforma Account; Concept of compilation of account; Concept of classification, Punching Medium, Code heads and booking of expenditure; Concept of Cash assignment, Advances and suspense Account.</p> <p>General Rules and procedures applicable to defence Proforma Account; Concept of compilation of account; Concept of classification, Punching Medium, Code heads and booking of expenditure; Concept of Cash assignment, Advances and suspense Account.</p> <p>Concept of Defence Exchange Account; Procedure for maintenance of Defence Ledger and verification of Balances; Role and functions of Accounts section in a Controllers' office; Procedure for Inter Departmental Transfers; Concept of Debt Head Register and its maintenance and linking with Annual Review of Balances.</p>
4	<b>31/07/2025</b>	01 day	One-day visit at ACC&S, Ahmednagar
5	<b>01/08/2025</b>	01 day	One day visit at School of Artillery, Nasik

**Field Attachment Phase I**

6	<b>04/08/2025 to 08/08/2025</b>	05 days	Visit to CDA (R&D) and all DRDO Labs
7	<b>11/08/2025 to 14/08/2025</b>	04 days	Tri-Services Command Attachment at A&N Islands.
8	<b>18/08/2025 to 22/08/2025</b>	05 days	Air Force attachment at AF Station Hasimara/ Kalaikunda/ Tezpur
9	<b>25/08/2025 to 29/08/2025</b>	04 days	Army Attachment under HQ Eastern Command.

<b>Paper Code- 303 : Financial Advice System in Defence</b>			
10	<b>01/09/2025 to 04/09/2025</b>	04 days	<p>Financial Advice System and Related (MoD); Origin of the Financial Advice System: Role of the Ministry of Finance (MoF); Decentralization of Financial Powers; Evolution of Delegation of Financial Powers under MoD; DFPDS 2015 and 2016; Delegation of Powers to Service HQs and Lower Formations; Role of Principal Integrated Financial Advisor (Pr. IFA) and Integrated Financial Advisors (IFAs); System of Provisioning and Procurement; Generation of Demand: Identifying need, Request for Information (RFI), Formulation of Qualitative Requirements (QRs), Statement of Case (SoC), Cost Estimation and Quantity Vetting, Approval-in-Principle/Acceptance of Necessity (AON), Request for Proposal (RFP), Bid Evaluation, Benchmarking, Commercial/Contract Negotiation Committee, Approval by Competent Authority, Conclusion of Contract, Post Contract Management.</p> <p>Basic organisation and structure of Indian Army; Budget formulation mechanism and its flow; Budget Monitoring &amp; Control Mechanism and the role of Financial Planning Directorate; Different types of grants; Process involved in processing of bills and booking of allotments.</p>
<b>Paper Code 403 : Certified Internal Auditor: Part 1 – Essentials of Internal Audit</b>			
11	<b>08/09/2025 to 19/09/2025</b>	10 days	<p>Capacity building of the IDAS Probationers to acquire multiple competencies expected from internal audit professionals, which will inculcate best global practices and will make them understand the Mission of Internal Audit and Core Principles for the Professional Practise of Internal Auditing, differences between assurance and consulting engagements, appropriate disclosure of conformance vs. non-conformance with the Standards, and detailed coverage of "Governance, Risk Management, and Control." Foundations of Internal Auditing, Independence, Objectivity and Proficiency, Due Professional Care and Quality Assurance and Improvement Programme, Governance, Risk Management</p> <p>Controls – Types and Framework, Controls – Application, Fraud Risks and Controls</p>
<b>Paper 304 : Defence Internal Audit System</b>			
12	<b>22/09/2025 to 30/09/2025</b>	07 days	<p>General principles and rules of audit – Audit against provision of funds – Audit of receipts and recoveries – Unit allowances, contingent and miscellaneous expenditure – Contracts, expenditure on supplies and hired land transport – Miscellaneous accounts and payments – Imported stores – results of audit and financial irregularities – Appropriation Accounts of defence Services – report of the Comptroller and auditor general of India, Union government (defence Services) – Power of Controller general of Defence Accounts – Power of Controller of Defence Accounts. Internal Audit Report (IAR), Major financial and Accounting Irregularities (MFAI) Report, Army Local Audit Manual, Role &amp; Functions of Local Audit Offices (LAO), Procedures of audit by LAO, Super Review by IDAS Officers, Performance Audit, Audit Advisory Committee of MoD; To explain Overview of Stores Contract Audit – Army Ordnance Corps: Role and Inventory Management – Disposal of Stores – RGP Board.</p>

13	03/10/2025	01 day	CIA Part –I Examination
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<b>Paper 305 : Establishment and Human Resource Management</b>			
14	<b>06/10/2025 to 09/10/2025</b>	04 days	Various rules, regulations, guidelines and provisions governing the Establishment and Human Resource Management that are being processed in DAD;  CCS (Conduct) Rules, CCS (CCA) Rules, RTI, CPGRAMS, Prevention of Sexual Harassment against Women in Workplace, Atrocities against SC & ST, PIDPI Act, Service Associations and Welfare, Personnel ( <i>Service Matters and Personal Matters</i> ), Miscellaneous Subjects
<b>Paper 401 : Expenditure Management System</b>			
15	<b>10/10/2025 to 24/10/2025</b>	06 days	Various type of personal claims that are being processed in DAD; Procedure of audit checks and Different aspects involved in payment processes; Role and function of different sections of Controllers' office dealing with the personal claims; Role and function of PAO (ORs) Office; Role and function of ECHS section of Controllers' office.
	<b>20/10/2025</b> Diwali		<b>IKS</b> <ul style="list-style-type: none"><li>- Presentation on background.</li><li>- Traditional wear / Organize events.</li><li>- Celebrate the Festival of lights.</li></ul>
16	<b>13/10/25 to 15/10/25</b>	<b>03 days</b>	<b>IKS (Indian Knowledge Systems)</b>
<b>Paper 402 : IT System Management and Basics of Data Analysis</b>			
17	<b>27/10/25</b>	01 day	Basics of Data Analytics
18	<b>28/10/2025 to 31/10/2025</b>	04 days	Concepts of data & information; Procedure of gathering information; Concept of systems analysis & design; Concept of feasibility analysis and tool for systems analysis; Concept of data oriented systems design and object oriented system modelling; Control, audit and security of information systems.
19	<b>03/11/25 to 07/11/25</b>	04 days	<b>Course on Defence Finance and Economics</b>
Dept. Training including Field Attachment Phase I – 86 days			
<b>Field Attachment Phase II (including OJT)</b>			
20	<b>10/11/25 to 14/11/25</b>	05 days	Navy and Coast Guard Attachment under PCDA (Navy) Mumbai/Vizag/Kochi
21	<b>17/11/25 to 21/11/25</b>	05 days	Vigilance module under the aegis of CBI Academy.
22	<b>24/11/25 to 24/12/25</b>	23 days	Attachment at CENTRAD, CGDA HQs and MOD(Fin) including 03 days course at ISTM.
<b>On the Job Training (OJT)</b>			
23	<b>26/12/25 to 31/03/26</b>	11 weeks	On the Job Working under PCDA/CDA/PAO (ORs)/IFA {6 weeks at MO, 2 weeks at PAO, 1 week at LAO and 2 weeks at IFA}
		12 days	PCDA (P), Prayagraj (02 days included as per directions of the Chairman TAC in the 14 <sup>th</sup> TAC meeting held on 20/03/2025)

Field Attachment Phase II including OJT – 100 days			
<b>Paper 404 : Certified Internal Auditor: Part 2 – Practice of Internal Audit</b>			
24	<b>02/04/26</b>	01 day	Reporting & Feedback
25	<b>06/04/26 to 20/04/26</b>	10 days	Internal Audit Operations, Assurance engagement, Financial, Environmental, and Consulting Engagements; The internal audit plan; Engagement planning, Risk Assessment, and Objectives
26	<b>21/04/26 to 23/04/26</b>	3 days	Official Language / <b>रिहाई राजभाषा दस्ता</b>
27	<b>24/04/26</b>	01 day	CIA Part-II Examination
<b>Departmental Examination</b>			
28	<b>27/04/26 to 08/05/26</b>	10 days	Departmental Examination
CIA Part II Classes & Departmental Examination – 25 days			

<b>Field attachment- Phase III &amp; Valediction</b>			
29	<b>11/05/26 to 15/05/26</b>	05 days	iCISA, CAG Academy, Noida
30	<b>18/05/26 to 22/05/26</b>	05 days	Border Road Attachment under PCDA (BR) Delhi Cantt. (Leh / Rajasthan / North East)
31	<b>25/05/26 to 27/05/26</b>	03 days	NADT, Nagpur
32	<b>29/05/26</b>	01 day	IFA (MC) Nagpur & JCDA (AF) Nagpur
33	<b>01/06/26 to 02/06/26</b>	02 days	Report & Feedback at NADFM
34	<b>03/06/26</b>	<b>1 day</b>	<b>Valediction</b>
<b>Field attachment- Phase III &amp; Valediction (Total 17 days)</b>			

**Total (86+100+25+17) days i.e. 228 days**

**Notes:**

1. The self-paced e-learning courses such as Defence Accounting System, Internal Audit, Disciplinary proceedings & GFR developed by Academy through iGOT and e-learning portal 'GyanSudha' will be utilized in the training programme as per their relevance.
2. Training on 'Rajbhasha Hindi' will be conducted. Special emphasis will be given to the Probationers who belong to the Non-Hindi speaking areas (पंजाबी)
3. The Indian Knowledge System (IKS) has been appropriately included in the Probationers Programme as envisaged by the Capacity Building Commission.