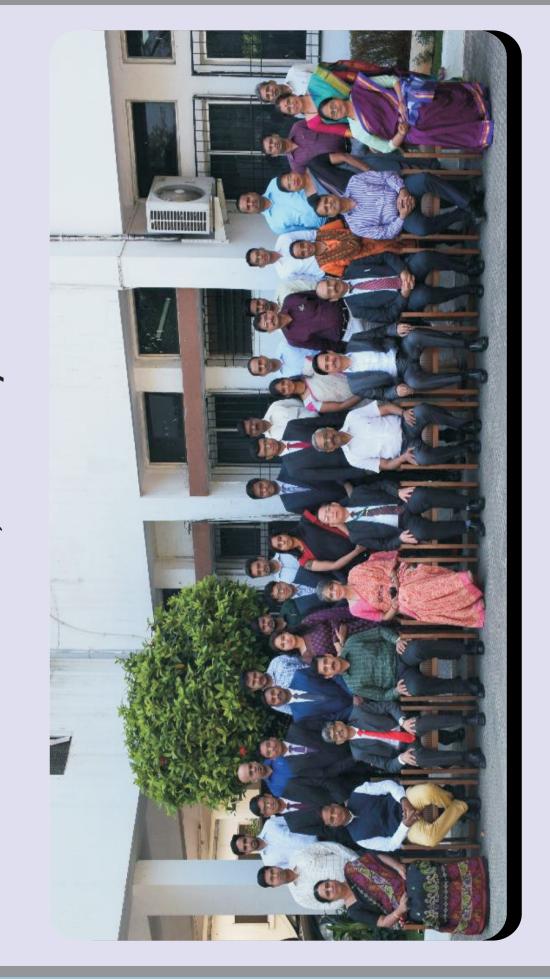
Palavi

Volume II, Edition II

February - April 2020



Training Advisory Committee with staff and IDAS (P) 2018 in NADFM, 18 February 2020



Editor's letter

Kavya Tangirala



his edition of Palavi finds us in changed times.

Just over two months ago, times that seem so far away now, the world was a different place. Thanks to COVID-19, the hustle-bustle of the world has slackened – travel and work now have diverse meanings, amongst other things. While our medical personnel battle it on the frontlines, we are contributing to normalcy by staying indoors and limiting interactions with what is outside.

It has thrown a spanner in the works – all plans are now in disarray. Official calendars stand changed, personal plans will be difficult to ascertain, and general everyday life consists of ample time on our hands.

Amidst all this, probationers have had lots of time to catch up on reading, watching shows or movies and sleep! This is not to say that we have not been busy — an occupied mind always works; be it in reminiscing old memories, thinking afresh on vestigial issues or in simply being (a few online courses and compiling a Primer on Public Procurement was also done!).

As proof, I am delighted to present this edition during these times. Probationers, with their variety of interests and creative takes have put together a few bits and pieces on things that have been on their minds. We have the pleasure of enjoying contributions from a few in the 2019 batch, currently in NIFM.

As the months preceding the lockdown were busy in NADFM, this edition briefly covers a few events. We also cover how PCDA(SC), along with NADFM has benevolently been providing food packets to a migrant settlement in Pune; highlighting our gratitude for our infrastructure and awareness of the privilege that resides with us.

We also find a few probationers reminisce on life before and during this period of selfquarantine. A few lists recommending movies and books have been added as well, a reminder of how time is being spent nowadays.

I hope everyone remains safe and looks to the remaining days with positivity. We are not far from the end and there shall come a day when plans will be made and kept. Till then, happy reading!

TABLE OF CONTENTS

		Pg. No.
1.	TAC Meeting	1
2.	CARUNA and Safety in times of Corona	3
3.	Spardha: Sports Tournament	4
4.	Recap: February and March 2020 in NADFM	5
5 .	Fit India	6
6.	पल्लव	7
7.	The Passing Times	8
8.	Probationers under Lockdown	10
9.	Movies to watch during Lockdown	12
10.	Lockdown: Books to Read	13
11.	पिछले कुछ दिनों में	14
12.	#Coronavirus	15
13.	US Diaries — Part II	16
14.	Invisibility to Visibility: Will it Continue?	19
15.	A 21st Century Accounting Framework	21
16.	Pandemic and Public Health Consciousness	23

TAC MEETING

The 9th meeting of the Training Advisory Committee (TAC) of NADFM, Pune was held on 18th February 2020 in the Conference Hall of Academy from 10.30 hours. The meeting was chaired by Shri J Lhungdim, IDAS, Addl. CGDA and following officers were present:

1.	Shri Alok Chaturvedi, IDAS	PCDA (R&D), New Delhi	Member
2.	Smt Alka Sharma, IDAS	PCDA(AF), Dehradun	Member
3.	Shri Z V S Prasad, IDAS	PCDA(Navy), Mumbai	Member
4.	Shri Mayank Sharma, IDAS	PCDA(SC), Pune	Member
5.	Shri R K Arora, IDAS	PCA(Fys), Kolkata	Member
6.	Shri Vishvajit Sahay, IDAS	PCDA (Pension), Allahabad	Member
7.	Shri Mihir Kumar, IDAS	Director & CDA (Trg), NADFM, Pune	Member Secretary

Director, NADFM welcomed the Chairman and all members of TAC to the meeting. Director further mentioned that three members -Shri Avinash Dikshit, IDAS, PIFA (Army-O), New Delhi, Shri Navneet Verma, IDAS, PCDA (BR) Delhi Cantt and Shri Manish Tripathi, IDAS, Jt. CGDA(HRD) could not attend the meeting on account of some other engagements. Shri G K Baranwal, IDAS, Sr. Dy. CGDA(HRD) attended the meeting on behalf of Jt.



CGDA(HRD). Smt. Neela S Kumar, IDAS, Asst. Director NADFM and Shri Saroj Kumar Mohanty, AAO(Trg) were also in attendance.

In his welcome address, Director NADFM, mentioned that Shri J Lhungdim, IDAS has been a guiding force and pillar of strength so far as finalising the training activity of Academy is concerned. He categorically mentioned that he has attended last three TAC Meetings i.e. 6th, 7th, and 8th TAC in the capacity of a member and therefore, it was very befitting that he was chairing the 9th TAC Meeting. Before moving

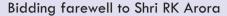
ahead with the agenda of the meeting, Director NADFM requested Chairman TAC for his opening address.

Chairman TAC mentioned that he was honoured to chair the meeting and expressed his keen interest in training. He further welcomed all the senior colleagues and thanked them for attending the meeting on a short notice to help in finalising best training schedule for the officers in the year 2020-21. Thereafter, the TAC finalised the training calendar of the Academy for the year 2020-21.

On the eve of the TAC meeting, on 17 February 2020, a cultural programme was organised by the Academy in which IDAS Probationers, station IDAS officers and TAC members participated enthusiastically. This was also an occasion to bid

farewell to the Addl. CGDA, who was superannuating in February. The station IDAS officers also bid a farewell to the outgoing PCDA(O) — Shri R.K. Arora, IDAS, who moved on to join the post of PCA(Fys), Kolkata.

NADFM Faculty





CARUNA AND SAFETY IN TIMES OF CORONA

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Indian Defence Accounts Service

(IDAS) Officers, Pune

Defence Accounts Department

COVID-19 Relief

Badime Krishna S.

Today, India and the whole world is battling with the coronavirus crisis. Every one of those on the frontline and behind the scenes are giving their best to save humanity from shattering. We, IDAS

officer trainees salute doctors, Safai Karmacharis, fellow police colleagues for their relentless efforts in this cause.

Here, the National Academy of Defence Financial Management, Pune, is continuing to keep up the morale in training despite the crisis. As Pune is a Red Zone, for having a higher number of positive cases, every step has been taken to ensure the safety of officer trainees, staff, and campus alike under the guidance of Shri Mihir Kumar, Director.

In consonance with the guidelines issued by the Government of India – social distancing, use of face masks in campus and offices, awareness on washing hands, frequent use of sanitizers in offices are strictly followed. Face shields have also been distributed to the mess staff and they have been encouraged to wear them as often as possible.

With help from the Pune Cantonment Board and Army authorities, sanitization of the whole campus has been carried out. A single point of contact is maintained to procure daily needs from the market with proper sanitization before use. This is certainly an anchor to hold this campus steady and safe in the coronavirus storm.

Being a part of the Civil Services gives an onus to go beyond our areas of responsibility. Living up to this tradition, under the guidance of Shri Mayank Sharma, PCDA(SC), and Shri Mihir Kumar, Director NADFM, IDAS officers in Pune adopted a settlement of migrant labourers from different States in nearby Wanawadi. These are certainly difficult times for migrant labourers as economic activity has come to a standstill.

In association with Dyaneshwar Pratishthan, an NGO, the responsibility for supplying cooked food to this settlement has been taken up. It has been successfully going on for 15 days. A supply of 180 packets everyday of different varieties of rice and

4 litres of milk for small children is carried out. In other areas of Pune, dry rations were distributed.

A variety in food is maintained to keep it appetizing. Utmost care has been taken during cooking, packaging, and distribution of these packets. This voluntary initiative of officers has been lauded by

Respected CGDA and he further relayed the message to Hon'ble Raksha Mantri. This has certainly boosted the confidence and morale of officers and the mess staff.

We are hopeful that good times shall follow but during such bad times, humanity and its chains help in improving them to better times.



Distribution of food packets by PCDA(SC)

SPARDHA: SPORTS TOURNAMENT

'Spardha', a sports tournament between IDAS probationers of 2018 Batch and Pune station IDAS officers was organized on 29th February 2019 in NADFM campus. PCDA(SC) Shri Mayank Sharma, NADFM Director Shri Mihir Kumar and IFA SC Shri Niranjan Kumar graced the tournament.

The tournament consisted of 3 competitive games (Badminton, Volleyball and Cricket) and two non-competitive games (Chess and Carrom). Badminton and Cricket was won by the Probationers' team, while volleyball was won by station IDAS team.



Overall tournament trophy was won by Probationers' team.

It was inspirational to see senior officers like Mayank sir and Mihir sir playing so well in badminton and especially volleyball.

Events like these teach us the importance of team spirit and cooperation. This tournament also provided a great opportunity to probationers to have informal interaction with seniors and learn from them.





RECAP: FEBRUARY AND MARCH 2020 IN NADFM

The months of February and March 2020 were busy for NADFM. Here is a brief recap.

February

The 2018 batch went through a 2-week course on Administrative Law and Procurement Law & Management conducted by National Law School of India University, Bengaluru from 20-25 January and 24-29 February 2020. Professor O.P. Nandimath and Assistant Professors from NLS conducted classes.

March

The Academy partnered with SPIC MACAY to host an evening of Hindustani classical music. Vocalist Ms. Ruchira Kedar and accompanists on the harmonium, tabla and tanpura performed in the DARC Hall.

We also played host to Padma Vibhushan awardee Dr. Jayant Narlikar, Emeritus professor at IUCAA, Pune for an interactive session on cosmology and astronomy. Dr. Narlikar explained his Hoyle-Narlikar theory along with his work on the steady-state in a simple fashion and answered questions.

A weekend course on film appreciation by FTII faculty, Mr. Milind Damle, was also conducted on campus. The class introduced the audience to basics of filmmaking, a look into audio and editing technologies. Sessions on understanding film narratives and composing frames were also conducted. The course was closed with the viewing of Ms Sumitra Bhave's 'Welcome Home'. Acclaimed actor and psychiatrist, Dr. Mohan Agashe attended the session and spoke to us about his experiences in films.



SPIC MACAY performance by Smt Ruchira Kedar



Dr. Narlikar in an interactive session



Dr. Mohan Agashe on his experiences

FIT INDIA

To take a few

minutes every day to

really wind down,

switch off and relax

helps us deal with

stress in a better way

Sainath Reddy



Our day in NADFM, before the lockdown, began with PT (Physical Training) in the morning. We assemble on the ground and do some stretching, cardio exercises and play some

sports. Fitness includes both physical and mental fitness along with proper nutrition. First thing that comes into our mind when we think about fitness is the gym. However, it is not the only tool to maintain fitness. There are a range of activities that we can do for maintaining fitness.

On an average, 30 minutes of moderate-intensity physical activity per day is sufficient.

First thing to do, is to find an activity that you think is fun. I enjoy playing Badminton and going for a jog. You may like to play any other sports like Cricket, Volleyball etc. and can choose to play them. If we choose activities based on what we like, we are more likely to stick to it consistently. Some of

us find to be more fun when we exercise with someone else and some may like to do by themselves. For those who feel lazy and have trouble starting to exercise, I would suggest a group activity. Find a friend or a family member to be active with you. Set a daily target and try to improve upon it slowly.

Do not forget to warm up with some easy exercises or mild stretching before you do any physical activity. Especially when you are resuming your physical activity after a long time, warm up is most important. It warms the muscles up and helps in protecting against injury. Our goal should be to

engage in one or the other physical activity every day.

Just as physical fitness helps us to keep our body strong, mental fitness helps us maintain good mental health. It is important for us to think about and monitor our mental and emotional health regularly, consider our stresses and demands and how they impact us. Being mentally fit means being able to take on challenges, get through tough times and fully enjoy the things that we do. Getting regular quality sleep can improve the concentration.

One thing I suggest for everybody is to take a few minutes every day to really wind down, switch off and relax. There are several ways to do this — walking, running, yoga, breathing exercises, meditation etc. I am interested in Yoga which helps me focus better on the things that I do. Make sure to find something to help you clear your mind and give yourself a break, at least once every day. Whether it's playing sports, reading or cooking good food,

making time for the things we enjoy helps us deal with stress in a better way.

In addition to these, a healthy diet is equally important. It is about incorporating a wide variety of foods from all food groups which help us enjoy every meal, as well as allow us to

meet nutrient requirements. Each different food group contains a distinct combination of macronutrients, fiber, vitamins, and minerals, which help to keep us healthy and prevent lifestyle diseases.

We, in NADFM, tried to include a wide variety of foods in our menu and work on improving it – we maintain a separate register for suggestions; have a separate Whatsapp group for the mess where video recipes of new dishes are shared with the mess staff and feedback is taken.

A combination of all these along with consistency

ensures a healthy lifestyle. In times of lockdown where many are restricted to staying indoors, we must still strive to follow these as much as possible. This helps inculcate discipline and as I stress upon one phrase, i.e. Health is Wealth, we must continue to work towards a Fit India!



uccia

Rahul Mandiwal

आज जब विश्व को कोरोना जैसी वैश्विक महामारी से संघर्ष करते देख रहा हूँ तो अनायास ही पल्लव की याद आती है। न जाने क्यों जब भी 'पल्लव' शब्द सुनता हूं तो मन में एक नई ऊर्जा का संचार होता है, मन

कुछ नया करने को हिलोरे मारने लगता है तथा मन में यह भावना घर

कर जाती है कि अभी तो इस जीवन की शुरुवात हुई है और इसे अभी नई ऊंचाइयों के शिखर पर जाना है।

पल्लव शब्द को सुनकर जीवन में ऊर्जा का संचार होना स्वाभाविक ही है क्योंकि पल्लव शब्द का अर्थ ही 'नया जीवन' है। पल्लव का सटीक शब्दार्थ है, किसी पेड़ पर फूटने वाली नवजात कोंपल। यही नवजात कोपल आगे चलकर पत्ते में परिणीत होती है तथा पेड़ को उसकी स्वभाविक पहचान दिलाती है। कोपल से ही तो पेड़ का जीवन है, अस्तित्व है, अपनी अलग पहचान है।

नवजात शिशु मानव जाति का 'पल्लव' है। यह पल्लव

ही आगे चलकर अपने वृक्ष की शोभा बढ़ाता है, उसे सम्मान दिलाता है तथा संसार में उसके स्थान को नए शिखर पर ले जाता है। आज बैठे बैठे यूं ही मन किया तो पेड़ के पल्लव, मनुष्य जाति के पल्लव, कु कुर जाति के पल्लव आदि को निहारा तो यह अहसास हुआ कि दुनियाभर के सारे दु:खों की दवा तो इन पल्लवों की एक छोटी सी मुस्क ान में छिपी है। जब भी हम मन में थोड़े अशांत, व्यथित होते हैं और

उस समय किसी एक पल्लव की मुस्कान देखते हैं तो मन में भाव आता है कि दु:खी होने का तो कोई कारण ही नहीं है, जब चारों और इतनी खुशियां बिखरी पड़ी है।

कहीं ऐसा तो नहीं कि हर एक पल्लव की मुस्कान हमें यही संदेश दे रही हो कि जीवन का हर क्षण आने वाले जीवन का 'पल्लव' ही तो है और जिस प्रकार कोई भी पल्लव / नवजीवन हमें खुशी देता है, उसी प्रकार हमारे जीवन का प्रत्येक क्षण रुपी 'पल्लव' भी आपके जीवन में नई ऊर्जा का संचार करेगा, मन में नया उत्साह भरेगा और जीवन को

'सफलता' की नई ऊंचाइयों पर ले जाएगा।

लेकिन जिस प्रकार किसी पेड़-पौधे का पल्लव बिना उचित देखभाल, लाड प्यार के अपना संपूर्ण आकार नहीं ले पाता है, अल्पावधि का जीवन जीने को मजबूर हो जाता है, उसी प्रकार यह शर्त हमारे जीवन के हर पल्लव (क्षण) पर भी लागू होती है। हमें अपने जीवन को संपूर्णता

> में जीने हेतु अपने हर पल्लव की बहुत ही कुशलता से देखभाल करनी होगी।

जब हिंदी साहित्य के प्रसिद्ध किव सुमित्रानंदन पंत ने अपने काव्यकृति का नाम 'पल्लव' रखा तो वह भी साहित्य जगत में नए रूप की कोपल ही तो थी का आगाज़ ही तो था, जिसने आगे चलकर वट वृक्ष का रूप धारण किया। पंत जी के पल्लव को हिंदी साहित्य के 'छायावाद युग' का आगाज माना जाता है, घोषणा पत्र की संज्ञा दी जाती है। छायावाद युग हिंदी साहित्य का रोमांटिसिज्म से जुड़ा काव्य है।

आज जब अपने चारों ओर नजर दौड़ाता हूं तो संपूर्ण विश्व में कोरोना का डर, उससे लड़ने का जुनून, जिंदगी को आगे बढ़ाने का उत्साह एक साथ नजर आता है। इस समय हमें यह याद रखना होगा की जिस प्रकार एक पेड़ का पल्लव अपने जीवन की संपूर्णता को हासिल करने की राह में कई आंधी तूफानों विपदाओं का सामना क रता है, उसी प्रकार की 'परीक्षा' से आज विश्व गुजर रहा है। कोई पल्लव जितनी ज्यादा मुश्किलों को पार करके जीवन में आगे बढ़ता है

> उसके जीवन की संपूर्णता उतनी ही विशाल, महान होती है। मुझे विश्वास है कि आज का मानव भी एक पल्लव की भांति संपूर्णता की राह में आने वाली हर विपदा से पार पाएगा तथा अपने जीवन के महानतम अस्तित्व के सत्य को हासिल करेगा।

और अंत में यह पत्रिका 'पल्लव' भी मनोमस्तिषक में नए विचारों को, नयी भावनाओं को पल्लवित (अंकुरित) करने का माध्यम ही तो है।

- राहुल मंडिवाल, भा.र.ले.से.(२०१९)

हमें याद रखना होगा की जिस प्रकार एक पेड़ का पल्लव अपने जीवन की संपूर्णता को हासिल करने की राह में कई आंधी तुफानों का सामना करता है, उसी प्रकार की 'परीक्षा' से आज विश्व गुजर रहा है।



THE PASSING TIMES

Manjeet Singh



Watching a river pass by is very evocative, in the sense it symbolises the movement of time. The river contains two different worlds – on the surface, it

appears restful, calm and serene. But below this, there is a flurry of activity – planktons float, snakes slither, fishes move hither-thither, eating smaller fish and themselves being eaten by their larger siblings.

While there is a lot of action occurring inside the river; all that an observer sitting on it banks sees is the unperturbed movement of water and hears the

babble of the river. Such a constant view is broken only during times of unnatural increase or decrease in the flow — either during the monsoon when the river is in spate or during the winter when it grasps for breath to stay alive.

Times nowadays bear a close resemblance to a river. To a person in the future, these times will seem nothing more than what has passed already and would be of little interest, just like how the past events of such

nature "were" for us. But to us, people who are living and breathing these moments, this is imprinted on all minds and will continue to hold over us till the present turns into the past.

In these 2-3 months humanity is forced to stay inside their four walls, courtesy of an unwelcome guest — one free to roam the globe from one continent to another, from one country to another without a visa!

This tiny visitor has wrecked so much havoc that it has brought us on our knees — we, who fancy ourselves as the most powerful to have walked on this planet (and even beyond — don't forget the Neil Armstrong and Buzz Aldrin!). Countries which pride themselves as

the "greatest nation in the world", "god's own country", seem to be grappling with indecisiveness and building strategies in the face of an invisible enemy – people are dying in thousands and getting infected in tens of thousands.

These times are somewhat like times of war. It bears both a similarity and dissimilarity from what the term "war" evokes. A few commonalities – hardships faced by people have increased by leaps and bounds, most cannot make sense of the gravity of the situation, televisions give out news on only one issue, the entire apparatus of governance is

focussed on tackling this crisis, the economy is in the ventilator and there are not enough ventilators for the sick.

Nevertheless, this war is of a unique nature. The soldiers are not draped in their camouflage outfits chosen specifically to hide themselves from enemy sight, they are donning the white colour (a colour of peace and harmony). The face is not smeared with grease to protect from oil burn but is covered with

masks. The main weapons are not guns, tanks, or fighter aircrafts but the thermometer, stethoscope and testing kits.

Just like in war, it is not only the fighting arms which bear all the burden, it is also the supporting wings which can add onto the strength and turn the tides of the war. The warriors here are assisted by an array of supporting arms, like the police, administration, suppliers of the essential products, sanitary staff, etc. Though they are not in the actual theatre of battle, they are no less vulnerable to its ravages. They are putting themselves in danger and risking their lives, and for this bravery they are surely worth of praise and commendation.



This present looks gloomy and the horizon appears hazy at best, especially when death and disease prevail. It is very tempting to give in to despair. But are not times like this that test the grit and determination of its people; and the unbound

capacity of humanity to come together and rise above it?

We must always keep in mind that no matter the suffering of the present, the future in its womb holds many great opportunities. Though many are stranded in places away from home, with the comforts alive only in their

memories, we should bear in mind that even in this

we are not alone, and we all stand with each other shoulder to shoulder.

As it often happens, we fail to appreciate the value of things that we possess. What would I not give to

hear that bustling sound of the market, street vendors clamouring on the prices of fruits and vegetables, to roam around in a bazaar without buying anything and not be afraid of getting sick! To eat a paani puri without being concerned about sanitizers! What I would not give to just sit beside a river and watch it flow calmly and read "The

Plague"!

These times test our

grit and

determination and

the unbound capacity

of humanity to come

together



Indus in Ladakh: throwback to fonder memories!

PROBATIONERS UNDER LOCKDOWN

KVL Akshay



Swapnil and Mandiwal stood puzzled in the store,

Staring at a large bag full of biscuits, bhujia and more,

Will it last us for a month? They wonder,

Thinking, if not going home was a blunder.

In February, there were plans to travel,
In March, those plans fell apart like loose gravel,
The lockdown came and life was freed,
From a dreary routine to one of greed.

Greed for happiness, greed for fun,

The probationers discovered a world undone,

Search for a new routine, long talks, longer walks,

This is a story of NIFM, from the eyes of a hawk.

Can you hear those Rajasthani tunes,

That come from the side of Amrit's room?

The wind blows open Raghu's door,

Where Dubey and Mandiwal, were sprawled on the floor,

Gaurav reading out Corona stats,

Swapnil rummages through playing cards and COVID facts,

Dubey grumbles about a world in strife,

While wondering how to get back to his newly married life.

Speaking of marriage, Alok has been lucky,

His wife followed him here after her journey,

Swapnil, though, still dreams of mangoes and home,

Over-compensating with a sleeping syndrome.

Next we move to preparation gang,

This time being utilised for new study plans,

Vibhor and Satya are rewriting administrative histories,

While Abhijeet is cracking anthropological mysteries,

Akhlesh is balancing stock markets and PubG,

And Pooja is solving past papers with glee.

Akshay remains mysteriously confined to his room,

Dhilip went back home too soon,

Sleeping, eating and sleeping some more,

Summed up life without semblance of chore.

Fun and games, and parties and classes,

We are indebted to the campus worker masses,

The lockdown has been a blessing in disguise,

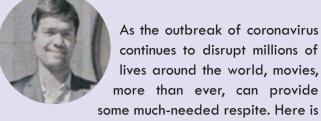
As slowly, but surely, we grow up to choose virtue over vice.

In NIFM



MOVIES TO WATCH DURING LOCKDOWN

Prem Kumar



a list of quality movies that will help you detach for a while from the lockdown:

Hollywood movies

- 1. **Contagion:** As the fast-moving epidemic grows, the worldwide medical community races to find a cure and control the panic that spreads faster than the virus itself.
- 2. **Cast Away:** An exceptional movie on survival, to quote "you gotta keep breathing".
- 3. **12 Years a Slave:** An outstanding cinematic experience. Based on the memoir of Solomon Northup, it is a disturbing film which focuses on the horror and humiliation of slavery.
- 4. **Into the Wild:** A true story of a free-spirited traveller, nature lover.
- 5. **Forrest Gump:** This film is "like a box of chocolates, you never know what you're gonna get" as it serves up an abundance of surprising treats, sometimes sweet and sometimes bitter

Indian Language Movies

- Virus: It is a semi fictionalized version of the Nipah virus outbreak that befell Kerala, and how the state and its people coped with it.
- Take Off: A brilliant take on the real-life ordeal of Malayali nurses who were held

- hostage by ISIS in Tikrit, Iraq in 2014 and how they are rescued.
- 3. **Uyare:** An amazing movie! A movie about facing your adversities with courage.
- 4. **Thappad:** The most sensitive, and accurate portrayal of patriarchy, domestic violence and male chauvinism.
- 5. **Lunch Box:** A feel good film with strong performances. We miss you Irrfan Khan sir!!!
- 6. **Article 15**: A bold film which brings out harsh realities. A must watch!
- 7. **Aruvi:** An absolute must watch. Aruvi hits you like a ton of bricks and it's extremely difficult to not shed tears when the movie ends.
- 8. **Visaaranai**: India's 2017 Oscar entry, Visaaranai shows realism at its harshest best. Definitely not for the weak hearted.
- Agent Sai Srinivasa Athreya: Agent SSA is a thoroughly entertaining and gripping movie with a neatly woven message. It has a strong story with good doses of humour and suspense to keep you hooked for 2 and half hours.
- 10. Jersey: An inspirational sports movie that tells the triumph of the common man and teaches you to never give up. Watch it, cherish it, and soak yourself in the world of Jersey.
- 11. **Sillu Karupatti**: It is an excellent movie which showers positivity throughout. The director has brought in 4 short stories into single film starting from adolescent children, young couple, married couple & old aged couples. A delightful bag of surprises.

LOCKDOWN: BOOKS TO READ

Kavya Tangirala



Here are a few of my suggestions:

Non-fiction

1. Anarchy by William Dalrymple

His latest offering, the book dives into the origins of the East India Company and traces its historic rise till the early 1800s. Thorough research and uncomplicated writing makes it different from what usual history textbooks have to offer.

2. The Black Swan by Nassim Nicholas Taleb

The book looks at the impact of rare and outlier events. It seeks to understand how humans always tend to find simple explanations to these events retrospectively. A very insightful read!

3. And Then One Day: A Memoir by Naseeruddin Shah

A memoir of his early years – from Meerut to boarding schools and finally to the stage and ultimate stardom, the book recounts his first 30 years or so. It is a very honest account of his life and many would find it relatable – an exception in the biography genre.

4. The Argumentative Indian by Amartya Sen

This is a collection of essays that looks into Indian identity and the importance of public debate and pluralism in our society. It seeks to correct many myths about India and is very relevant in these times.

5. Ants Among Elephants by Sujatha Gidla

By recounting her personal experience, the author deals with humiliation and social ostracism faced by Dalits in India. She engages with their struggles with poverty and discrimination and does not hold back in describing real hardships.

Fiction

1. Interpreter of Maladies by Jhumpa Lahiri

A collection of 9 short stories, these delve into

the lives of Indian Americans and their feeling of rootlessness. The book achieved universal acclaimand rightly so – simple and lucid writing evokes the feelings experienced by the characters.

2. Wallander series by Henning Mankell

One of the greats of the Swedish crime novel genre, Mankell's novels are dark and gruesome – the protagonist's personal life stands in contrast to his professional life as a detective. The crimes investigated are chilling, but these books are highly addictive!

3. Such a Long Journey by Rohinton Mistry

A classic (that was withdrawn from Mumbai University's syllabus), the book follows a Parsi family living in Bombay in 1971. It also reflects on India under India Gandhi and is a must read!

4. Books by Margaret Atwood

The author is a master at weaving eerie stories laced with prophetic messages to its readers. Most of them center around women but the universality of her books lies in testing human nature and revealing its many sides. A few must reads are the Handmaid's Tale and The Heart Goes Last, amongst others.

5. Men Without Women by Haruki Murakami

It is a collection of short stories revolving around men who have lost women in their lives. They are a compelling read, marked with Murakami's wry humour and pathos.

6. Books by Lee Child

Lovers of thrillers and action will enjoy these Jack Reacher novels immensely.

7. Palace Walk by Naguib Mahfouz

The Egyptian Nobel laureate wrote the Cairo Trilogy, of which this is the first. An excellent novel set in 1917 Cairo, it looks at the cultural and political changes in Egypt through the lens of the al-Gawad family.

Amrit Jain



पिछले कुछ दिनों में

पिछले कुछ दिनों में हमने जिंदगी को बदलते देखा है

घोंसला बनाने की जद्दोजहद में हौसलों को मुसीबतों से लड़ते देखा है

गर्मियों की धूप से अपना घर बचाने में पत्तों को बसंत में गिरते देखा है

जिंदगी के उतार-चढ़ाव से बेखबर बचपन को बेधडक दौड़ते देखा है

रिवाजों के शिकंजे से आजाद जवानी को एक दूजे में सिमटते देखा है

हालात से टुटकर वक्त के खिलाफ बुढ़ापे को अक्सर लड़ते देखा है

धूप और भूख दोनो को भूलाकर गरीबी को उछलते देखा है

अपनी रोजी-रोटी बचाने को उसूलो को आग में जलते देखा है

खुद में उलझी रही अब तक जो नजर उस नजर के नजरिये के बदलते देखा है

इस वक्त की कीमत कोई और क्यूँ लगाए इस वक्त को हमने गुजरते देखा है

> पिछले कुछ दिनों में हमने जिंदगी को बदलते देखा है

> > - अमृत जैन, भा.र.ले.से. (२०१९)

Badime Krishna S.



#CORONAVIRUS

अब सब्र का इन्तेहा भी जोरों पे है, ये हसीं वादियाँ भी आज रोने पे है.. वो हँसी भी थर्राती हुई ओठों पे है, अब वक़्त पे कहा, बात लमहों पे है....

वो मंजर भी ठहरें हुए अश्कों पे है, न जाने कितने गृमों के बादल बरसने को है... क्या उम्मीद के किरन भी अब बुझाने को है? क्या वो चरागों के साए भी बिखरने को है?

- कृष्णा बदीमे



PCDA(SC) at the adopted settlement





PCDA(O) distributing food packets

US DIARIES - PART II

C. Aarthi

Hi everyone! So, as promised, I am continuing with my US diaries!

Let us start with interesting stories that the students of University of Maryland, College Park revealed while they guided us

on their Campus Tour.

1) The mascot for the University is the animal Terrapin. It is a smaller specie of turtles which can walk only to the front and are unable to walk

backwards. The University named their terrapin 'Testudo' and proudly call themselves as 'Terrapians' who only progress in their lives forward and never a step back.

- 2) There is a statue of Testudo in the campus and it has a very shiny nose. The reason for this is that students rub its nose before any exam or any important event in life because it is believed to be a lucky charm! They even bribe Testudo to fulfil their wishes (there is a room full of gifts as bribes which Testudo received from the terrapians!).
- 3) The campus is abundantly blessed with

greenery and many cute giant squirrels can be found dancing in the campus, which is a testimony of its healthy ecosystem. The students even have a squirrel watching club which is unique to the University.

The five-day classroom sessions covered varied topics like practical aspects of policy formulation, its implementation and evaluation, budgeting techniques, performance budgeting in various countries, super regulators, leadership, and ethical management.

As a part of our field visits, on June 11, 2019 we were taken to the Indian Embassy in Washington D.C. The joy of seeing our Indian Flag here and the statue of Mahatma Gandhi in front of the Embassy tickled a sense of pleasant pride deep inside the heart.

When we were entering the Embassy. it felt like homecoming.

We had a thought provoking discussion with the Indian Foreign Service Officers ranging from the

trade between the two countries, education exchange programmes, Indian students in U.S.A, contributions of many Indians into the society there, Indian culture as soft power and so on. They also highlighted that an Indian Vegetarian Food Festival 2019 was to be conducted in a short while.

After the visit to the Indian Embassy, we went to the White House, a sine quanon in Washington D.C. The White House is the official residence and workplace of the President of the United States. Located at 1600 Pennsylvania Avenue NW, it has been the residence of

every U.S. president since 1800.

We came to know that all iconic places of Washington D.C are close to each other and concentrated in an area. So, we decided to explore the city by feet. Though the cleanliness of any foreign country will stand out to a typical Indian, the cleanliness of Washington D.C and the civic sense of the people, despite being such a happening place with so much diversity, was truly a lesson to be emulated back in our country!

As we were walking around the city and feeling its



vibrance, we stumbled upon a park by the Potomac riverside which was bustling with people – a big fountain centred as the get-together spot. It had

several riverside restaurants offering open dining with the river view. The beautiful Potomac River adorned with cruise boats looked like a painting.

As the sun was setting, we started to walk towards the Lincoln Memorial and Washington Monument. On our way we were pleasantly surprised to see people playing sports in an open area

in the centre of the city! The dusky evening, and perfect weather made the scenes extra pleasant as we walked across the streets.

Though the walk was long and tiring, the moment we entered the 'Temple of Democracy', i.e. The Lincoln Memorial, we realised why the place invoked pride for all Americans. Every passer-by we asked for directions remarked, "It is such a beautiful place!" True to it, the tiredness vanished on seeing the beautiful memorial made of marble and there stood a huge statue of Lincoln! We could feel the aura of democracy!

Opposite to the Lincoln memorial is the Washington Monument, built to commemorate George Washington, once commander-in-chief of the Continental Army (1775–1784) and the First President of the United States.

After the long day, we took a cab back to the University of

Maryland, having a good conversation with the driver from Africa who is now settled in Washington D.C.

A tip for tourists: there is also a Washington D.C tour package which covers the important landmarks of the city through bus and its customisable too.



The next day, June 12, 2019 was the most memorable and proud day of my life! We were taken to the Bretton Woods twins i.e. The International Monetary Fund (IMF) set up along with the World Bank after the Second World War to assist in the reconstruction of warravaged countries.

The main objectives of IMF are:

- Promote international economic cooperation, international trade.
- Employment,
- Exchange-rate stability including by making financial resources available to member countries to meet balance-of-payments needs.

The World Bank is an international financial institution that provides loans and grants to the governments of poorer countries for the purpose of

pursuing capital projects. With 189 member countries, the World Bank Group is a unique global partnership fighting poverty worldwide through sustainable solutions. With 189 countries, it represents the microcosm of the world!

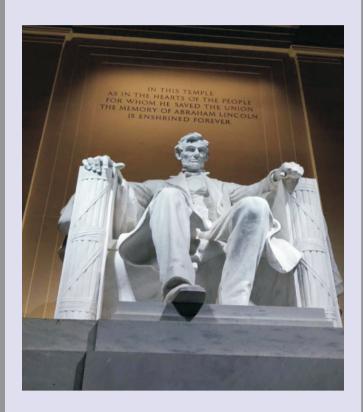
The office complex was so huge and requires at least one day for just a tour of all

the floors! We went in at around 10 am. We were given a presentation on the working of the World Bank and then left on our own to explore! Oh my God — there were so many meetings and



conferences on various issues ranging from climate change to poverty to sustainable development that were being conducted — with delegates and think tanks from all over the world participating. Many had come wearing their traditional dresses, especially from the African countries, which is a rare sight under one roof. We were struck by the magnificence of the building, the activities and most importantly the people, as Harry Potter was struck on seeing Hogwarts for the first time!

The University of Maryland had arranged for a buffet lunch at the World Bank. For a food lover there could be no better feast than to find the cuisines of all the countries of the world at a single place, that too tasting finger licking good! So, stay tuned for the pictures and experiences of the food tour of the world from a single place! And the visit to US Congress and more University of Maryland stories awaits you!!





At the World Bank

INVISIBILITY TO VISIBILITY: WILL IT CONTINUE?

Prem Kumar

"No work is insignificant. All labour that uplifts humanity has dignity and importance and should be undertaken with painstaking excellence."

Martin Luther King Jr.

Let me share a real story from my life. Marimuthu was my friend in 7th grade. My fellow classmates

used to mock him. Why? Because of his father's occupation. And what occupation? A sanitary worker. To be precise — a Manual Scavenger. I was a silent spectator when the teasing and shaming happened. At that age, neither could I fully understand the importance of dignity of labour nor the social evil being perpetrated by attaching a societal stigma to the job a person does.

Marimuthu left school one day with eyes full of tears and heart full of embarrassment, after a few students insulted him until he was deeply hurt, only to never return!

Though initially I was disturbed by his absence, deep inside I hoped for a good life to him and moved on. Years passed and I had almost forgotten about him until one day recently when I read in the newspaper about an incident of manual scavenging claiming the life of Arun, 25-year-old man, who has left behind a five-month-old daughter and a grieving widow.

Arun, along with four others including his brother, had gone to manually clean a septic tank. His brother reportedly went inside the tank first and collapsed immediately because of the toxic fumes and poisonous gases. Seeing this, Arun Kumar jumped in to rescue his brother and pushed him up, but he couldn't come out of the septic tank himself. Arun suffocated inside the tank and was killed instantly due to the toxic fumes.

Marimuthu will also be of the same age! Manual scavenging being like a curse inherited generation after generation, running through the same caste and family — would Marimuthu too face a similar fate? Would he be facing the same abuses and inhumane treatment hurled over him since his birth? And it is so disheartening to know the truth that the answer might be a resounding yes.

There are about 5 million sanitary workers in India. Despite a law prohibiting employment of manual scavengers, a government survey identified 54,130 people (under reported) engaged in this job as of July 2019. To me, Marimuthu is the face of sanitary workers. But this is the general status of sanitary workers and their families in the society. The problems they face, the humiliation they are subject to, the helplessness of parents to raise their children cannot be put in words.

Sanitary workers are always invisible to us. They come to our home every week to collect garbage, to clear the blockage in our area drainage system. Sometimes, we would have seen some of them entering drainage pits without any protective gears. All through our life, we mostly ignore them and don't realise the significance of their service.

Thanks to coronavirus, now sanitary workers are being recognised by the society. Even the PM asks us to appreciate the indispensable work they are doing. Finally, they became a visible part of this society and they enjoy dignity of labour and respect!

But wait! I feel it is too early to rejoice as I am afraid that after the crisis again, they might slip into their invisible state again, bearing the wrath of the society. As responsible citizens, it is our duty to ensure the dignity of the sanitary workers.

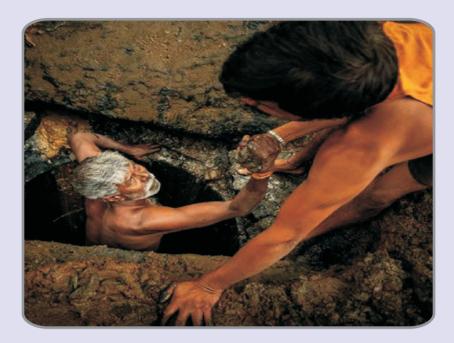
What can we do?

- Give respect to them. Do not ill treat them or disrespect them during our interaction with them.
- 2) Just sharing a little smile can lighten up them and make them feel happy.
- 3) Raise your voice and register a complaint when you come across manual scavenging activities in your surroundings.

4) Ensure protective gear to the sanitary workers so that they can work safely.

Being his classmates, many of us are in a good position in life now! Marimuthu also deserved to get

the opportunities we got! But he did not! It is high time to bring a change! Let the Marimuthus to be celebrated, not humiliated in future!



They need our hand to come out of this inhumane practice



We can be their protective gear from disrespect and humiliation

A 21ST CENTURY ACCOUNTING FRAMEWORK

Accounting

reforms must focus

on right

accounting, right

costing, and right

pricing

Vibhor Khandelwal



India, the land of 1.3 billion assets, aiming to become a \$5th economy and an aspiring superpower must focus on reforming its accounting practices. It is the accounting

standar ds of a nation that show how progressive it is towards its financial management, which is the foundation stone for a sound economy.

The objective of any kind of accounting reforms as rightly pointed out in Budget 2016-17 would be:

- Accounting reforms focusing on right accounting, right costing and right pricing would enable provision of improved services and availability of world-class services to citizens
- Accrual accounting coupled with variable marginal costing technique would help the Government to identify money makers/losers resulting in reducing NPAs
- Accounting Reforms would support decisionmaking and strategic management for the leadership of India
- Segment wise business reporting would help in knowing profitability of different lines of business/lines of services
- Facilitating effective resource mobilization
- Investors (including lenders) would be able to make better assessment of the financial health of the organization – on account of availability of comprehensive, meaningful accrual based financial statements with adequate disclosures.

Current Paradigm and Challenges Associated

A good financial reporting system is the most important requirement to operate a business effectively. Keeping this in mind, accounting professionals and accounting bodies of every

country have their own accounting standards and financial statements are prepared accordingly. As the world globalizes, trade is transcending boundaries. So, companies find the need to prepare different sets of accounts as per country requirements in which it operates resulting in complexity to users.

This presses the urgency to create a single set of accounting standards for all. The International

Accounting Standards Board (IASB) developed and introduced the International Financial Reporting Standards (IFRS). India is among the 150 who have adopted the IFRS. In India, the Institute of Chartered Accountants of India (ICAI) plays a key role in the implementation of IFRS which is not

adopted as is but is converged with the Indian environment and named IndAS (Indian Accounting Standards). The Government of India also has specialised accounting services such as the Audit and Accounting Service, Defence Accounts Service, et al to manage the Finance and Accounting operations of respective departments.

With most functions related to payments and pension disbursal being automated, much of the focus is on modernizing accounting practices and providing a sound robust system for Internal Audit and Financial Advice. Nevertheless, India faces various challenges and roadblocks in implementing efficient policies due to many fault lines in Indian Accounting paradigm:

- Transition from Cash based accounting to Accrual accounting has not fructified.
- Lack of modernization with respect to technology such as Artificial Intelligence, Data Analytics, etc. at par with developed nations.
- Major focus is still on Input Accounting while the need of hour is to shift towards Outcome based budgeting and accounting.

- Various frauds such as Coal scam, crisis in IL&FS et al. show the lack of proactive internal audit.
- With increasing decentralisation being promoted with respect to financial powers in the government, functions of financial advice are gaining key importance.
- Post-Covid 19, effective accounting framework gains much more relevance to ensure distributive justice.

Future of Accounting Framework

In an environment where government accounting systems depicted an entity's objectives and highlighted peculiarities in measuring and accounting only receipts, expenditure, and budgetary control, the 12th Finance Commission recommended that the Central Government should gradually move towards accrual basis of accounting.

The Government accepted the recommendation in principle and, accordingly, the Government Accounting Standards Advisory Board (GASAB) framed the roadmap for transition from cash to accrual accounting system. Additionally, work on the framework and development of Accounting Standards on cash as well as accrual-based standards for better disclosure and providing relevant information to the stakeholders in a uniform and standardized reporting structure has commenced.

Further, Allison's Model of Optimum Policy Making ensures efficient proportion of both incremental as well as zero based budgeting to effectively allocate the resources in between the various departments. The approach accommodates the advantages of the rational and incremental models while suppressing their disadvantages.

It propounds to bring about, firstly, long-term

strategies in a broad way (such as rationalism) followed by specific policy decisions. These policy decisions must be taken within the broader strategies so defined (such as incrementalism). For example, the budget for Swachh Bharat Mission is to be allocated on a rational basis, assessing the need for it in entirety. However, budgets for subsequent years can be allocated incrementally to avoid huge sunk costs that may arise. It also helps in checking whether the scheme is realizing the desired objective or not.

Further, it is our vision that technology such as Artificial Intelligence, Blockchain, Data Analytics, Cloud Computing will revolutionize the accounting techniques and promotes a transparent and humanless interface for customer services such as payments. Additionally, it will facilitate research-oriented analysis of data ensuring effective utilization of accounting records for sound policy decisions.

Further, a transition towards Outcome Oriented Accounting and Accrual Accounting will link these efforts with results and be helpful in reducing the ill menace of corruption. A new class of auditors with sound knowledge competence will come up and the Internal Audit mechanism will be strengthened so that fraud can be detected in the initial stage itself, thus without harming the interest of any stakeholder. In this regard, an Integrated Approach such as combining all the accounting and financial services of Government of India under a common Indian Accounting Services can be thought of.

It is to be seen that the citizens' participation in the Accounting Framework need to be ensured so that a culture of participatory governance evolves and usher in the transparency and objective framework. Finally, it is my vision that India will emerge as a best accounting standards country which will use its large finance database in creating a deep impact on the overall global economy.

Dhanasekhar Rathinam

PANDEMIC AND PUBLIC HEALTH CONSCIOUSNESS

"Universal Health Coverage is one of the most powerful social equalizers among all policy options."

Dr. Margaret Chan, Former Director-General, WHO

Never before in the memory of our present generation had public health caught national

attention for a long time as it has now in these trying times of COVID-19 pandemic. Public health terms like contact tracing, quarantine etc. are a household jargon these days. Everyone is affected i.e. people, be it rich or poor, migrants or the salaried class;

institutions, be it organized or unorganized, formal or informal and sectors, be it primary or manufacturing and services. With the imposition of lockdown as the predominant strategy, the disruption across our lives is complete and the world as we knew is at a standstill. School and college going students are idle at home, uncertain about their reopening. Government institutions and private offices except health and security are

shut or allowed to operate with bare minimum strength. Roadside vendors and migrant labourers are staring at uncertainty of income and livelihoods. Public places are indefinitely shut.

All these begs the basic question — if a pandemic could cause a disaster of such epic proportions, are we prepared for it? Do we have the requisite institutional and sufficient capability to respond, manage and control it? Truth be told, pandemics are one-off events occurring at random points of time. As a matter of healthcare and infrastructure are prepared for normal conditions with limited space for exigencies and are not geared towards

pandemics as a sole focus. Despite this, it is equally true that those with a robust healthcare ecosystem with an early, faster, coordinated approach tackle pandemics better than others.

Does India have such an institutional ecosystem to manage these tough times? The answer would be yes and no.

Health ecosystem in India

Since Independence, we have made huge strides in public health and achieved several stellar milestones like a Polio free status in 2014,

institutional deliveries at 80% of total deliveries, life expectancy of 67.5 years and so on.

These achievements were achieved significantly through the National Health Mission started in 2005 which created a network of Public Health

Institutions (PHI) at primary, secondary and tertiary levels with man and material resources. Additionally, significant community mobilization and awareness by a dedicated cadres of Accredited Social Health Activists (ASHA), Anganwadi workers etc. have contributed to it. Yet several deficiencies remain unaddressed. These resources and personnel are not uniformly distributed throughout the country or as per demand. There is disparity across various lines i.e. rural-urban variations, public-private skewedness, and so on.

All these turn into barriers for availability and affordability of quality health care. Further, our public investment in public health is very low at



around only 1.15% of India's GDP. We are facing the double onslaught of communicable as well as non-communicable diseases, which grow as silent epidemics. Out-of-pocket expenditure is around 67% of total health costs and is pushing millions into poverty. In short, healthcare as a comprehensive public service remains elusive to many. This begs us to wonder what must be done to improve the existing scenario.

Building a robust Public Health Infrastructure

There exists a compelling need to increase investment through the National Health Mission to ramp up infrastructure and resources. Certain areas like in North and Central India, where there is a deficiency

of PHIs (especially Primary Health Centres PHCs), need special attention with clear outcomeoriented and time-based interventions. Such interventions could include expanding the network of PHCs and taluka hospitals, creating a pool of Community Health Practitioners etc. Primary healthcare needs paramount attention as it is the first point of community access and amongst other things, provider of maternal and child health along with epidemic control and provision of essential drugs.

A strong referral and follow-up system through ehealth cards can ensure an organic linkage between PHCs, District Hospitals and Tertiary centres. Further, there is a need to promote indigenous

manufacturing of Active Pharmaceutical Ingredients (API) and generic drugs to ensure self-reliance and reducing expenditure on branded drugs.

AYUSH systems need to be further mainstreamed into the public health system starting from the primary level. Targeted national interventions like the Revised National Tuberculosis Control

Programme should be revamped. Telemedicine can be enhanced to help inaccessible areas. Further, social determinants of health like nutrition. sanitation, secure drinking water et al need to be looked at for improvement in toto. These will go a long way in improving our healthcare systems and its effectiveness.

Pandemic Preparedness

Primary

healthcare needs

paramount

attention as it is

the first point of

community access

A robust public health ecosystem is a pre-requisite

for adequate pandemic preparedness and response. One of the most effective interventions in pandemic response is early warning and information dissemination protocols. These need to be well-integrated into the healthcare

system.

Coupled with intense screening at points of entry/exit in the country, these measures can literally close the flood gates of pandemic infections in the country. Public health personnel should be trained for effective case finding, contact tracing, along with use of digital technologies and monitoring of quarantined patients.

Facilities for makeshift and temporary hospitals need to be identified and documented. Government contingency plans and business continuity plans should be prepared sector and region wise and widely publicized. Furthermore, socio-behavioural change for health improvement should be brought into general discourse and public practice.

The practice of taking sickness seriously along with ideas of self-quarantine needs to be inculcated.

> Also, cough and sneezing etiquettes and healthcare-seeking behaviour should be encouraged.

Towards Universal Health coverage

The COVID-19 pandemic presents India with a chance to revamp our PHIs for the better. A crisis is also an opportunity.

It is high time to move towards the goal of the National Health Policy 2017 - "attainment of highest possible levels of health and wellbeing for

One of the most effective interventions is early warning and information dissemination protocols

all at all ages, through a preventive and promotive healthcare orientation in all developmental policies, and universal access to good quality health care services without anyone having to face financial hardships". Universal Health Coverage through public health systems would serve as a force multiplier for economic growth and national progress by keeping the demographic dividend safe, sound and healthy.





Course on Administrative and Procurement Law by NLSIU at NADFM, January 2020



How to : Social distancing!

At work: noting and filing in PCDA(SC)





Holi Celebrations



2019 Batch in NIFM

After the tournament : injuries included!





Post-Official photo session



Suit - Boot



Down but not out!

Team: Kavya Tangirala, Editor-in-Chief Manjeet Singh Sankhla, Editor Krishna Badime S, Photo Editor