

Group 8

A S Chauhan, Soma Roy Burman,
Sanjay Pandey, Maheswaran,
Rokhum, Chandrakant, Amitabh

Strength

- The authority for determining form of accounts
- Repository of government accounting data
- Presence in all sectors (ministries) with MOF base
- Varied work experience of officers
- Structured, informal and cohesive
- Leveraging IT on a continuous basis
- Access to top management in Ministries
- Mandate for IA for Schemes / Grantees
- Credibility

Weakness

- Lack of uniformity in service delivery across ministries
- Low public perception of identity and therefore involvement
- Weak center – role of CGA not well defined in departmentalized accounting set-up
- Poor stakeholder engagement
- Non-enforcement of mandate (GO rather than Act)
- Core knowledge of accounting being compromised by IT
- Poor consultation - retired officers / Service Association
- Slow decision making
- Lack of application of mind by middle and senior officers
- Inadequate training at all levels

Opportunities

- Performance audit and evaluation of schemes
- Direct disbursement of subsidies
- Implementation of accrual accounting
- Consolidation and expansion of CPSMS
- Computerization of budget
- Enforcing new LMMH across Union and States
- Customized monthly review in ministries
- Publication / publicity on accounts
- Capitalization on advancing banking technology (RBI)
- Customizing new IT solutions for stakeholders (viz. GPF)
- Debt management
- Responding to public awareness on use of public funds

Threats

- Encroachments
 - Internal Audit
 - Budget (Plan)
 - MIS
- Slow pace of conclusion of IT projects (EIN)
 - Encroachment
- Inaction in implementing accounting / payment reforms (Accrual)
- Laissez faire approach