



# S.W.O.T ANALYSIS

Group No. 5

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# Strengths

- The function which the organization is required to perform is the most important function in any establishment (Finance & Accounts).
- The organization also derives mandate from Constitution Articles (150 and 283 (1)).
- Trained extensively and exhaustively to perform this function.
- Sole repository of this important financial data of government financial transactions. Consolidated information about revenue and expenditure.
- Principal accounting advisor to Government of India and has a coordinating role for other organizations as well.
- The information available with the organization is the basis of informed decision making by the executive authorities.
- Payment and pre-check function (Issue of cheque) has given the basic visibility required.
- Uniquely positioned because of presence in all the Ministries and regularly interacts with top functionaries of the Ministry.
- Expenditure control and other related function such as budgeting can be done on the basis of information available.

# Strengths contd..

- Basic platform and IT systems in place to deliver information to executive authorities.
- Being in charge of internal audit we have a very important function of financial management with the organization. An important tool with management.
- Performing budget management and control and implementation of directives of finance ministry and hence can derive authority on this account.
- Basic infrastructure and systems related with plan scheme monitoring is ready which can take our organization to states.
- Perception of the Ministry regarding technical advice on financial and accounting rules.
- Timely payments are being ensured by the organization (including personal claims) has a positive impact on perception.

# Weakness

- Problem of identity subsequent to departmentalization of accounts.
- Lack of political patronage and interaction. Also lack of support from senior bureaucrats (Secretaries).
- Lack of clarity on status and designation of the organization.
- Lack of functional independence particularly with respect to pre-check as reporting to authorities who were involved in issuing sanctions.
- Lack of professional qualifications and certifications.
- Lack of competence of support staff.
- Frustration in officers at various levels because of career progression.
- Not enough staff strength in general (particularly the cadre strength at Group A level) and internal audit in particular to deliver the assigned task.
- Lack of uniformity in IT applications across the organization.
- Lack of training academy for Group A officers of the organization.

# Opportunities

- To elaborate on the Comptrollership function and take of further particularly in the light of present position in the Constitution. (Provision is regarding advice instead of consultation on accounting matters).
- Harnessing techniques of ERP etc. and generating information for various documents such as DDG etc. at a macro level.
- Taking Plan Scheme Monitoring system to the states and implementing it in all the states in totality.
- Looking into new areas such as Cash Management, pre check of subsidies etc.
- Grab roles in flagship schemes of the government such as that related with evaluation of outcomes, outputs etc.
- Initiatives to take financial advice function in the subordinate organizations of the Ministries.
- Strengthening and consolidating the role of organization in monitoring of Audit paras.
- Role in the area of fraud investigations and permanent representation in organizations like CBI, SFIO etc.
- Taking accounting function in Civil Ministries such as cabinet Sectt., Lok Sabha etc.
- A policy decision being ensured that whenever there is an expansion of the Government, there should be a commensurate increase in the accounting organization as well.

# Threats

- **External**
  - Professional rivalry from other accounting organizations.
  - There is an increasing trend towards outsourcing of the Government functions.
  - Changing role of the organization in the context of technological development.
  - Encroachment of other organizations in the our functions particularly in the area of revenue administration and accounting.
  - Other organized accounts service eyeing on financial advice and internal audit function in Civil Ministries
  - No formalized role in policy making such as representation of CGA in Committee of Secretaries etc.
- **Internal**
  - Gradual deterioration in quality of support staff.
  - Leadership deficiency at various levels.
  - Perception of the Ministries about the CGA's organization particularly our headquarters.
  - Lack of continuity in some of the core functions of the organization (fixed tenure)
  - Too much dependence on IT systems
  - No analysis in many places, only dealing with figures. This may lead to diminishing role and utility,