

**Training Needs Analysis
of
State Account Department**

List of Experts

In-house Experts

- **Sri. R.N.Kumar Faculty (Behavioural Science)**
- **Sri. G.M.Sarveswara Faculty (Women Studies)**
- **Sri. Yoganth Singh Faculty (SIUD)**

Department Experts

- Sri. NarashimA Murthy

Department

State Account Department

Introduction:

SAD is major department of GoK, Headed by the controller. The total strength of the department include in officers and staff either around four thousand five hundred. The controller, SAD is the statutory auditor for GT, Corporation, Municipalise, universities, muzarai institutions, CADA, etc. Officers and staff of SAD are being posted an deputation to many major expenditure incurring departments like, PWD, Major and middle irritation, minor irritation department, niravari nigama, ZP, TPs etc and also to major revenue generating departments like transport etc.

Many of the officers also posted to major head of the departments like agriculture, tourism, Kannada and culture, animal husbandry etc. They are also posted on deputation to universities, corporations; municipalise CADA, KWSSW, KHB, Pollution control board etc. Where they work in finance/account section of the concerned institutions.

Officers of SAD also work in work bank aided projects like SSA, HRHM, KUIDFC etc. ATI, NSIRD, FPI & DTIS etc.

Near 85% of the officers and staff of SAD work on deputation in different department / institutors/ organizations. The cadre of officers so deputed and their strength depend on financial transaction and systems of accounts maintained in concerned institutions. Irrespective of cadres and strength of officers of SAD, the person so deputed has as to perform similar functions which are three fold in nature

- 1. Maintaince and compilations of accounts,**
- 2. Internal audit,**
- 3. To give financial advice in all the matter involving financial implications.**

Because of unique working conditions the officers and staff are expected to have knowledge of acts and rules etc., pertaining to the department, organizations & institutions to which they are deputy in addition to knowledge of general financial and administrative rules are important as such naturally there is major gap in knowledge and skill in effective performance of duties

Functions:

1. Maintenance and Compilation of Accounts

- Preparation of Annual Budget including revised and supplemental Budgets.
- Management of finances :
 - Augmenting resource mobilization
 - Ensuring financial discipline
 - Enforcing control over expenditure
- Maintenance of accounts in the prescribed form
 - Government accounting
 - Fund based accounting
 - Double entry accounting system
- Compilation of accounts and its transmission to the competent authority.

2. Financial Adviser

- To advise the administration in all transactions involving financial implications.
- To guide the administration about the provisions of Act and rules government orders and other instructions issued by government from time to time.
- To ensure financial propriety
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3. Audit - Internal and Statutory Audit.

- Internal Audit of institution
 - To have deterrent and reforming effect in the direction of prevention of mistakes.
 - To play corrective role by pointing out mistakes and ensuring remedies.
 - To improve the qualities of the functions of the department/ Institutions.

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- Statutory Audit
 - To work as a friend, Philosopher and guide.
 - To point out irregularities and suggest corrective steps.
 - To highlight financial losses like over payment, irregular payment, short assessment of revenue, short recovery and non recovery of revenue, short remittance and non remittance of revenue realized etc.,
 - To bring out non compliance of Acts rules government orders and government instructions etc.,

Functionaries

1. Controller
2. Additional controller
3. Joint Controller
4. Deputy Controller
5. Assistant controller
6. Audit officer
7. Assistant Accounts officer
8. Accounts superintendent
9. First Division Accounts Assistant
10. Second Division Accounts Assistant

General Gapes

1. Lack of exposure to different accounting systems
 - Public works and irrigations
 - Panchayath raj Institutions
 - Corporations and municipalities
 - Universities
 - World Bank aided projects.
2. No specific responsibilities, duties, powers and functions are fixed in many organizations.
3. Lack of Knowledge of Acts and Rules specific to the concern department/ Institutions.
4. Lack of Knowledge in interpretation of Acts and rules.
5. Lack of periodical training in subjects specific to organization where they are deputed.
6. Experiencing Lack of support from the administrations of field departments/ Institutions.

Sl N	Roles	Knowledge	Functional Skill	Professional Skill
1.	Controller	<ul style="list-style-type: none"> • KCSR; Conduct Rules & CCA • KFC; KTC; Budget Manual • Manual of contingent Expenditure • Store Manual • PWD Code. • Knowledge of Accountancy • Indian Audit & accounts rules • Mysore Local Fund Audit Manual • Karnataka Municipalities Act & Rules • University Accounts Rules • KTPP Act & Rules • Right to Information Act 2005 • Karnataka Panchayat Raj Act & Rules 1993 • Town Planning Act-1987 • Karnataka Fiscal Responsibility Act & Rules 2003; E-procurement Case Studies • Procurement of Goods & Works • Fund based Accounting System • World bank guidelines with regard to management of finances of world bank aided projects. 	<ul style="list-style-type: none"> • Public Relationship • Office Management • Building effective performance Team • Computer Knowledge and internet • Time Management • Stress Management • Communication Skill • Tally , Accounting Software 	<ul style="list-style-type: none"> • adoption of service rules in human resource management • practicing of accounting rules in financial management. • Proper implementation of procurement Act and rules in all procurement activities. • To adopt world bank guidelines in the management of financing of world bank aided projects.
2.	Additional controller			
3.	Joint Controller			
4.	Deputy Controller			
5.	Assistant controller			
6.	Audit officer			
7.	Assistant Accounts officer			
8.	Accounts superintendent			
9.	First Division Accounts Assistant			
10.	Second Division Accounts Assistant			

Performance Problems

1. Lack of understanding of self, poor role clarity.
2. Lack of skills in applications of civil service rules with relation public functionaries (KCSR, CCA, Conduct rules etc).
3. Lack of skills in applications of Finance and account rules with relations to public functionaries (KFC, KTC, MCE budget manual, KTPP Act rules etc).
4. Lack of knowledge of different public (Universities, Corporations, Municipalities, Panchayath raj Institutions, public works and irrigations, transport, world bank aided project.) there rules, regulations in relation to account/audit processors .

Part II

Apply of tools and data Analysis

SWOT Analysis

STRENGTH	WEAKNESS
<ul style="list-style-type: none">➤ Efficient Audit➤ Cooperation and coordination with the department and other department➤ Give all alternative how to manage with other department and work as one person with other dept good coordination (be a good daughter-in-law not daughter)➤ Specialized Auditing expert / professional➤ Higher-ups non interference in audit➤ 1987 employees are managing even today in 2012 with the same strength➤ Documentation of good and bad practices and cases studies➤ Senior Staff➤ Sufficient Computers➤ Application of Rules➤ Non interference from Higher Authorities in the Job➤ Access to all the Records /Information➤ Experience in Public accounts & Financial Management➤ Innovative Motives➤ Team Building Capacity➤ Social atmosphere, Good inter personal relationships	<ul style="list-style-type: none">➤ Political interference➤ Limited exposure to govt. accounting especially ZP/TP.➤ Lack of Coordination, Lack of Time.➤ Non production record in time➤ No exposure to the board /corporation accounting.➤ Procurement procedure for services & works➤ Lack of importance for accounting function of auditor institute.➤ No good Record Room➤ Suspicious nature➤ 60 % officers are come as on CG ground➤ No accounting procedure as inducted

OPPORTUNITY	THREATS
<ul style="list-style-type: none"> ➤ To Know about DEAS. ➤ If trained and discussed with senior officers we will be well trained up with all audit & accounts knowledge ➤ Exposure to varied environment in work to lead ➤ To Deliver service efficiently ➤ To exhibit inner usage to render social service & work for the cause of excluded ➤ Good qualities will fetch good name ➤ Organizational behavior training to be given to staff 	<ul style="list-style-type: none"> ➤ Usual Transfer, forced to do illegal transaction ➤ Pressure to withdraw paras ➤ Non completions of records ➤ Total disregard for the audit findings by the inversion authorities. ➤ No motivation to push the borders

EMB format

a. Environmental Gap

- Infrastructure facilities
- Seeking adequate staff
- improvement working conditions
- communication flow & Role Clarity

b. Motivational Gap

- Functional Decentralization
- Training opportunities
- Appreciation & Recognition

c. Behavioural Gap

- Departmental Coordination
- Interpersonal relationship
- Effective communication

Cause and Effects

1. Use innovation and advance technology in the work.
2. Unsatisfied stakeholders – Farmers, Nursery & Seeds Agencies,
3. Functionaries' capacity to interpret the department schemes & benefits.

Part III

Performance Problems

- Performance Problems
 - Low level use innovation and advance technology at work.
 - Place

- Symptoms
 - Delay in functioning
 - Frequent conflict between Farmers and functionaries
 - Possibilities for more Interference

- Causes
 - Organizational level change
 - Individual/ Functionaries not able to meet the farmers and other stakeholders demand at one time
 - Information Technology is not disseminated properly

- Target Group
 - Senior Assistant Director Horticulture
 - Assistant Horticulture officer
 - Deputy Director
 - Joint Director

Training implications	Non Training implications
<ul style="list-style-type: none">• Role Clarity• Defined Achievable Responsibility• Use of Information Technology in day to day activities• Exposure to best practices• Interpersonal Relationship• State Sector schemes• Central Major Schemes & Projects	<ul style="list-style-type: none">• Availability of computers and access of internet• Availability of government schemes in a simple format• Regular interaction and feedback session should organize• Defined achievable goal• Periodical update of field experience and documentation

Part IV

Design Brief

- Aim
Capacity building to use an advance technology in horticulture department
- Need
To meet the farmers and other stakeholder demands and to improve financial stability of the farmers
- Participants
 - Senior Assistant Director Horticulture
 - Assistant Horticulture officer
 - Deputy Director
 - Joint Director
- Enabling objectives
At the end of the training officers will be able to
 - Get the clarity in each role
 - Define their responsibilities
 - Understand the importance of innovation and use of information technology
 - Dedifferentiate between development and progress
 - Interpret and discuss state and central schemes
 - Administrative Skills at District/Taluk level
 - Interdepartmental coordination
- Venue
Administrative Training Institute, Mysore
- Duration
Five days

Training plan

Days	Sessions	Topics	Training Methods
Day 1	FN I	<ul style="list-style-type: none"> • Change Management • Innovations in Service Delivery • Role Clarity • Defined Achievable Responsibility • Interpersonal Relationship 	Role play Games Presentation Case study
	FNII		
	AN III		
	Evening Session	<ul style="list-style-type: none"> • Computer Application: Use of Information Technology in day to day activities 	Demonstration and practical session
Day 2	FNI 9.30 to 10.30	<ul style="list-style-type: none"> • Computer Application: Use of Information Technology in day to day activities 	Demonstration and practical session
	FN I 10.35 to 11.45	<ul style="list-style-type: none"> • Group work on Issues and challenges in the department 	Group work
	FNII	<ul style="list-style-type: none"> • State Sector schemes : Discussion and feasibility of the schemes Discussion on Farmers and other stake holders feedback 	Group work & Sharing of experience
	AN III	<ul style="list-style-type: none"> • Exposure to best practices 	Field visit
Day 3	FNI 9.30 to 10.30	<ul style="list-style-type: none"> • Computer Application: Use of Information Technology in day to day activities 	Demonstration and practical session
	FN I 10.35 to 11.45 FNII	Central Major Schemes & Projects Discussion and feasibility of the schemes Discussion on Farmers and other stake holders feedback	Group work & Sharing of experience
	AN III	<ul style="list-style-type: none"> • Exposure to best practices 	Field visit
Day 4	FNI 9.30 to 10.30	<ul style="list-style-type: none"> • Computer Application: Use of Information Technology in day to day activities 	Demonstration and practical session
	FN I 10.35 to 11.45	Karnataka Financial Code	Case study
	FNII	KTTP Act	Presentation and case study
	AN III	RTI & KGS Act	Case study
Day 4	FNI 9.30 to 10.30	<ul style="list-style-type: none"> • Computer Application: Use of Information Technology in day to day activities 	Demonstration and practical session

	FN I 10.35 to 11.45	KCSR,	Presentation and case study Discussion
	FNII	CCA & Office procedure	Presentation and case study Screening short film
	AN III	<ul style="list-style-type: none"> Exposure to best practices 	Field visit
Day 5	FN I 9.30 to 10.30	<ul style="list-style-type: none"> Computer Application: Use of Information Technology in day to day activities 	Demonstration and practical session
	FN I 10.35 to 11.45	Use of Information Technology in horticulture department	Demonstration and practice
	FNII	Innovations in service delivery	Presentation and Discussion Best practices
	AN III	Individual action Plan	Practical

“Traning Need Analysis”

Date : 02.01.2013

REPORT ON ADMISSION, ATTENDANCE AND RELIEVE OF PARTICIPANTS

Sl. No.	NAME DESIGNATION AND OFFICE ADDRESS	DATE OF REPORT	DATE OF RELIEVE
(1)	(2)	(3)	(4)
1.	Sri. N.Srinivas Superintending Engineer, O/o The Chief Engineer, Water Resources Development Orgaanisation, A.R. Circle, Bangalore-560009 M : 9448054205	04.01.2013 Afternoon	04.01.2013 Afternoon
2.	Sri. S.Natesh Karnataka Engineering Research Station, K.R.Sagar, Mandya(Dist)-571607 M : 988059150	04.01.2013 Afternoon	04.01.2013 Afternoon
3.	Sri. P. Channappa Naik Joint Director & Principal Engineering Staff College, K.R. Sagar, Mandya Dist-5716047 M : 9845320204	04.01.2013 Afternoon	04.01.2013 Afternoon
4.	Sri. P. Shivaprasada Junior Engineer O/o Principal, Engineering Staff College,K.R. Sagara M : 9480161645	04.01.2013 Afternoon	04.01.2013 Afternoon

Course Coordinator

To:

All the participants

Copy to:

- 1) The Secretary to Government (Administrative Reforms), Training Political Pensions, Department of Personnel and Administrative Reforms, M.S. Building , Dr. B.R. Ambedkar Road, Bangalore-1
 - 2) The Controller, State Accounts Department, Cauvery Bhavan, K.G.Road, Bangalore-02
- ATI Hostel/Training Division/Periodicals