

CHAPTER VIISUMMARY OF CONCLUSIONS & RECOMMENDATIONS1. Conclusions:

(1) It is possible to introduce Management Information System in the Government set up. There is awareness of the need for improved information systems in Government Departments/Organisations but the progress made so far is slow & halting.

(2) It is possible to introduce Accounting Information Systems on scientific lines, even if Management Accounting is not introduced - though it is usual to associate the concepts of Management Accounting Systems and Information Systems together.

(3) It is possible to have a Management Information System for the whole Army with the Defence Accounts Department occupying a significant ^{ee} play in the System.

(4) In the case of Army Command, improved Accounting Information System could be established so as to ensure free & automatic flow of communications between the Controller of Defence Accounts & General Officer Commanding ⁻ⁱⁿ⁻Chief.

(5) The contribution of the Controller of Defence Accounts to Information Systems would largely be in the area of non operational decision making by Defence Management.

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(6) The existing Accounting Information System operating between the Controller of Defence Accounts and the General Officer Commanding-in-Chief is woefully inadequate to the needs of management:

- (a) they are very few; and
- (b) the existing reports are audit-oriented and not management-oriented.

(7) The Defence Accounts Department has wide-ranging data on a variety of subjects, relevant to management.

(8) The existing organisational set-up of Defence Accounts and of Army having "parallel hierarchies" is ~~not~~ suited to the introduction of Management Information System.

(9) Both the Controller of Defence Accounts and the General Officer Commanding-in-chief have shown awareness of the need to introduce suitable reporting systems.

(10) Experimental management studies of a Controller of Defence Accounts indicate future possibilities of development of an Information System based on 'Performance Reports'.

2. RECOMMENDATIONS:

(1) The input data in the various sections of the office of the Controller of Defence Accounts should be analysed and a 'Data Bank' established in each of these sections containing management information.

(2) An institutionalised information channel between the Controller of Defence Accounts & General Officer Commanding-in-chief should be established early and for this, the method of 'Exception Reports' should be adopted.