

**OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA**

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**DATA INTEGRITY IS ESSENTIAL FOR A FAIR AUDIT ASSESSMENT OF  
NATIONAL CLIMATE ACTION: CAG**

Data integrity is essential for a fair audit assessment of any national climate action plan, an absence of which may result in biases in climate data and misguided policy decisions, the Comptroller & Auditor General of India, Shri Girish Chandra Murmu, said during a panel discussion on *ClimateScanner Global Call: Engaging Supreme Audit Institutions in Assessing National Climate Action*, in New York yesterday.

The two-day event was organized by the United Nations Department of Economic and Social Affairs (UN DESA) and the Federal Court of Accounts – Brazil (TCU) at the United Nations Headquarters on March 25 and 26, The ClimateScanner is an initiative led by the Supreme Audit Institution of Brazil to develop a comprehensive audit tool for assessing government efforts in alleviating climate change issues.

Shri Murmu said that the Supreme Audit Institutions face several obstacles while assessing national climate action, including data gaps, incomplete records and limited number of climate stations. Lack of standardized methodologies and reporting frameworks and different countries deploying different approaches to measure emissions make the task of comparing and aggregating data globally challenging. This requires sustained efforts at capacity building and hand holding amongst SAI members, he said.

“Climate change issues are always interdisciplinary, involving a fine understanding of scientific, economic and policy aspects, apart from a robust reporting and monitoring system at the union and provincial level,” he said. “Another significant challenge is the capacity constraints faced by many developing SAIs. Adequate infrastructure, technical expertise, and financial resources are crucial for implementing robust evaluation systems.”

“Political and governance issues also pose obstacles to effective measurement, reporting and verification,” Murmu added. “Some countries may (even) lack the

political will to transparently report their emissions data due to concerns about economic competitiveness or national security.”

At the session, Shri Murmu shared India's climate action journey beginning with the setting up of the National Action Plan on Climate Change (NAPCC) in 2008. He said India has achieved success in eight national missions, including declining greenhouse gas emissions since 2005 and meeting 42 per cent cumulative installed capacity from non-fossil fuel sources against a target of 50 per cent by 2030.

Shri Murmu stressed that anthropogenic activities have an undisputed role in climate change and underlined the need for an authoritative and comprehensive data bank on critical environmental parameters. “Climate change and principle-based taxonomy, especially, green taxonomy, helps economic activities to meet climate objectives and promote transition to a low-carbon economy,” he said.

He urged SAI members to undertake collaborative action. “By developing recommendations from insights gleaned from audits of climate change initiatives, we can pave the way for SAIs to become pivotal players in the fight against climate change,” he said. "In this, SAIs must also realise that efficiency is passe, today’s imperative is eco efficiency.”

At a separate event, the CAG of India formally handed over the 2024 Chairmanship of SAI 20 Engagement Group to the President of the Federal Court of Accounts-Brazil, Minister Bruno Dantas. At the handover function. Shri Murmu congratulated SAI Brazil for their focus on two relevant themes during its chairmanship - climate finance and fight against hunger and poverty. “Both themes are linked with sustainability, equity and scarcity. Both issues pose threats to mother earth. Both themes raise ethical issues of opportunity costs of resources that often lead to detrimental decision making, I am confident that under your capable leadership, the SAI 20 will grow from strength to strength, promoting efficiency, accountability, and transparency in public administration.” Mr. Murmu also emphasized SAI India's recent initiatives to take forward auditing Artificial Intelligence systems and employing AI as an auditing tool.



*CAG speaking at UNDESA joint event on 26 March 2024*



*CAG, Shri G C Murmu handing over SAI20 Engagement Group charge to President of the Federal Court of Accounts, Brazil, Minister Bruno Dantas, on 26 March 2024*