

## PRESS RELEASE

### COMPTROLLER AND AUDITOR GENERAL OF INDIA

NEW DELHI

16 NOVEMBER, 2021

Following are the extracts of the speech of the Comptroller and Auditor General of India Shri G C Murmu delivered on the occasion of inauguration of Audit Day by Prime Minister here [today](#).

“We have chosen this day to observe first ‘Audit Diwas’, significance of which stems from the fact that it was on [16 November 1860](#) that the first Auditor General took charge in accordance with the provisions of the Government of India Act, 1858 by merging the accounting departments of the Bengal, Madras and Bombay Presidencies. We intend to celebrate this day as Audit Diwas every year, and it will involve a series of events which will help us to rededicate ourselves and to reaffirm our commitment to contribute to good governance, through our continuous quest for excellence in public audit and accounts.

- Kautilya was the earliest philosopher to conceive of a distinct role of a Comptroller-Auditor, who was known in Mauryan times as the ***Akshapataladhyaksha*** as separate from that of a Treasurer, to increase accountability and specialization, and also reduce the scope of conflict of interest.
- We actively ***contribute*** to the governance process. Whenever new entities were created in the form of States (Chattisgarh, Uttarakhand, Telangana), it was the Accountants General who worked with the Government to aid in the bifurcation of assets and liabilities. Similarly, whenever the fiscal spaces were altered, for e.g., in terms of implementation of GST, it was this institution that provided the figures which formed the basis for assessment of the compensation.
- We hold the unique position of being the only Supreme Audit Institution in the world which, apart from performing auditing functions for both Union and States, also performs accounting function for the State Governments. In addition, we also directly facilitate various pensioners

and State Government officials in obtaining their entitlements as we maintain more than 28 lakh GPF accounts in 20 states, authorize pensions of more than 56 lakh State Government employees in 19 States and carry out Gazetted Entitlement functions in 9 states.

- We have reoriented our approach to bring sectoral focus and specialisation in both audit planning and reporting. In 2020-21, despite the challenges posed by the Covid-19 pandemic, 123 audit reports were presented, including Performance Audits on 67 topics. As India is a signatory to the Environmental Accounting efforts of the UN, we actively promote Natural Resource Accounting as an important environmental assessment tool. We have also released a concept paper on Natural Resource Accounting in 2020 involving physical accounting, monetary valuation, and economic accounting.

- To discharge the responsibilities effectively in this changing technological environment, we have taken major initiatives in big data management and data analytics by institutionalizing data led audits in few areas like DBT, FMS, GST, Pre-Post Matric Scholarship for SC/ST, Ayushman Bharat, NSAP, etc.

- We have also deployed the latest tools such as Geographical Information System and Satellite imagery in our audits for effective delivery of services to the Citizens.

- We are developing an audit process management application which will include all audit processes, streams and activities and shall also be primary system of records for the entire chain of audit. Similarly, we are taking action to develop a data linked information system whereby fund flow from Public Financial Management System (PFMS) to Integrated Financial Management System (IFMS) to Voucher Level Computerization (VLC) can be harnessed for audit planning so that the dictum of **“Follow the Rupee”** is fully implemented to give audit assurance to the stakeholders, which means *“where there is government expenditure, there is audit”*.

- Your leadership role in the global arena has enhanced our standing in the global audit community and we have made confident strides with government support towards winning assignments as External Auditor to the [Food and Agriculture Organisation, Rome](#); the [World Health](#)

Organisation, Geneva; the International Atomic Energy Agency, Vienna, Inter Parliamentary Union, Geneva and Organization of Prohibition of Chemical Weapons at Hague, Netherlands. We have recently been elected as the Chair of the prestigious Asian Organisation of Supreme Audit Institutions (ASOSAI) for the years 2024 – 2027.

- We are making efforts so that the impact of improvements in the audit process reach the person on the ground at the grassroots. Gram Panchayats which constitute an important institutional mechanism for ensuring that government benefits reach the last man and woman. We are lending our experience and knowledge by providing *Technical Guidance and Support for Urban Local Bodies for which a 'Practice Guide'* is being formalized. We will also be bringing out [tomorrow](#) a *Guide for Financial Audit of Panchayati Raj Institutions* which we feel would go a long way in strengthening the transparency and accountability in PRIs.
- We all are now eager to hear from our Hon'ble Prime Minister on his vision so that we can better aid governance for improving the lives of citizens of our great nation. This programme is being webcast in our 147 field offices where about 45 thousand officers and staff are eagerly waiting to hear you. Therefore, I request the Hon'ble Prime Minister to bless us with his thoughts."

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