THE CATALYSTS

......In Pursuit of Good Governance

SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

COMPTROLLER AND AUDITOR GENERAL OF INDIA
2025

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Foreword

It gives me great pleasure to release the fifth edition of the *Compendium of New Initiatives and Good Practices*, titled *The Catalysts 2025 — In Pursuit of Good Governance*, on the occasion of Audit Diwas 2025. This Compendium reflects how the Indian Audit and Accounts Department (IA&AD) continues to evolve to meet the dynamic needs of governance. It celebrates our enduring spirit of innovation, collaboration, and integrity—values that strengthen accountability and public trust.

The 2025 edition showcases the Department's steady progress towards becoming a future- ready organisation. Initiatives for remote audit and data-driven approach for welfare schemes illustrate how technology and analytics are transforming audits to make them more insightful and impactful. To harness the full potential of technology, we must equip our officials with the necessary skills and knowledge to effectively utilize these IT applications/tools. To achieve this goal, a comprehensive capability building plan has been prepared and rolled out.

The Department's efforts to deepen stakeholder engagement and transparency continue to gain momentum. Citizen-centric initiatives such as district-level Pension-GPF *Adalats* and Accounts Workshops, along with digital systems like the Audit Para Monitoring System, have strengthened outreach, efficiency, and responsiveness. Engagements with Legislative Oversight Committees in some States, and sustained collaboration through our functional and international relations wings, reflect IA&AD's openness and partnership-oriented approach.

The section on *Impact of Audit* reaffirms the tangible outcomes of our work—recoveries, corrective policy measures, and systemic reforms that enhance governance. These achievements highlight that audit serves not only as an instrument of accountability but also as a catalyst for institutional improvement and public confidence.

Looking ahead, our focus remains on improving audit efficiency, reducing procedural burdens, and adopting remote audit techniques, including for local bodies audit. We are integrating audit functions within the public financial management ecosystem and leveraging platforms like IFMIS to provide data-driven insights to governments and stakeholders.

I am excited by the remarkable potential and promise of some of our officials in the areas of use of technology in data analytics-based risk assessment audit planning, distance/remote auditing and digitization of applications.

I extend my sincere appreciation to all officers whose efforts have made *The Catalysts* 2025 possible. May it continue to inspire us to innovate boldly and serve with purpose in our pursuit of good governance.

(K. SANJAY MURTHY)
Comptroller & Auditor General of India

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Chapter 1

INNOVATIONS IN CAG ORGANISATION

1. Advancing Timelines for finalization of Monthly Civil Accounts (Government Accounts Wing)

As per Section 10 of Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, the CAG is responsible for compiling the accounts of the Union and of each State from the initial and subsidiary accounts rendered to the audit and accounts offices under his control by treasuries, offices or departments responsible for the keeping of such accounts.

The Accounts Rendering Units (ARUs) of the States i.e. Treasuries, Public Works Divisions, Forest Divisions and PAOs furnish Monthly Accounts of receipts and payments, to the Accountants General (A&E) for compilation of Monthly Civil Accounts (MCA). Also, RBI furnishes monthly receipts and payment transactions of the State Governments occurring at RBI. Based on the initial accounts rendered, the Accountants General Office (AGO) compiles the MCA and renders the same to the State Government.

THE PREVALENT TIMELINES

The ARUs have been submitting monthly accounts to the State AGOs by 10th of the following month to which the monthly accounts relate. RBI has been sending the Monthly Closing Balance Report by 11th to 15th of the following month. The AGOs have been accordingly, rendering the MCA to the State Government by 25th of the following month and hosting the Monthly Key Indicators (MKIs), containing fiscal data and information, on the CAG's website within five days subsequent to that.

INITIATIVES FOR IMPROVING TIMELINES

Given the implementation of IFMS in most of the States, Department of Economic Affairs, Ministry of Finance requested the CAG office to rationalise the timelines.

Government Accounts (GA) wing took the initiative for advancing the timeline of MCA closure by way of following activities:

i) Engagement with RBI

GA wing held meetings and follow ups (September and December, 2023) with RBI and Agency Banks following which RBI issued necessary instructions (May 2024) for advancing the submission of Monthly Closing Balance Report to the AGOs to 5th of the following month.

ii) Engagement with State Governments

State PAsG/AsG (A&E) were advised (January-February 2024) to engage with various stakeholders including State Governments, Public Works and Forest Divisions, to render the accounts by 5th of the following month instead of 8th to 10th of the following month. ARUs in few States, accordingly, started submitting accounts to AGOs by 5th of the following month.

iii) Conducting Pilots in few States

It was assessed that the rendition of Accounts by the ARUs to the AGOs is closely linked to the level of digitisation in the States. Pilots were conducted in few States. Offices with advanced digitisation were identified to take a lead in closing of MCA by 10th of the next month from the MCA of May 2024 onwards.

iv) Close monitoring by GA wing

MCA closure was monitored closely by GA wing from monthly accounts of May 2024 onwards.

The challenges in various States were identified and proactive engagement were made with the State Governments. The issue was also flagged demi-officially by the GA wing at the highest level of the State Government.

v) Sensitisation of Finance Secretaries in the First Conference

The issue was brought to the attention of all Finance Secretaries in the First Conference held under the aegis of CAG in October 2024 in New Delhi. The progress made by few States in advancing the timeline of MCA was presented. Finance Secretaries were urged to increase the pace of digitisation of all ARUs, so as to render timely digital accounting data to AGOs, for enabling early rendition of MCA by AGOs.

vi) Constitution of Working Group and its Report

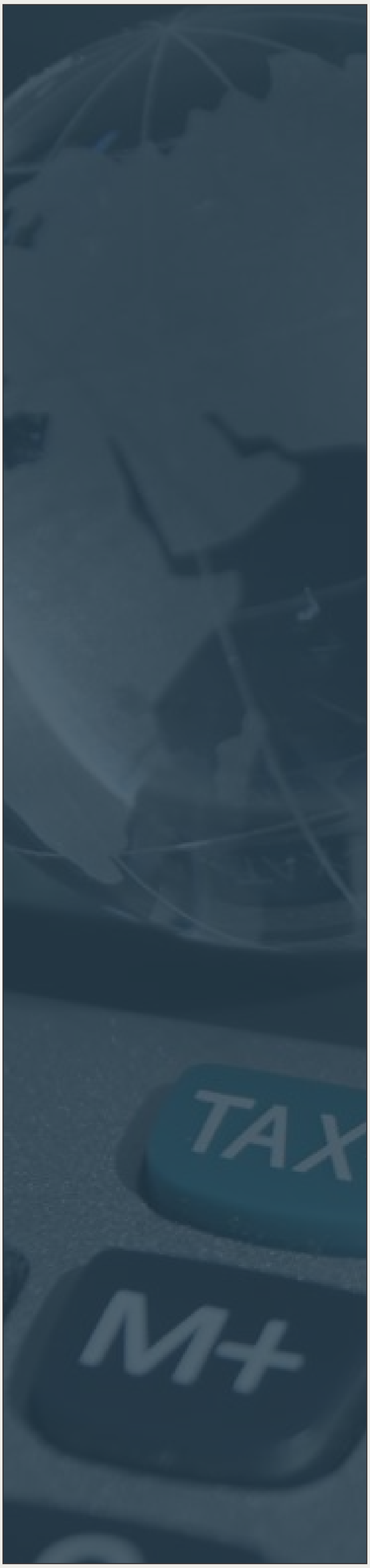
GA wing constituted (November 2024) a Working Group comprising Director General (GA) CAG Office (Chair), Finance Secretaries and PAsG/AsG of Jammu and Kashmir, Madhya Pradesh, Meghalaya, and Karnataka, and Representative from RBI.

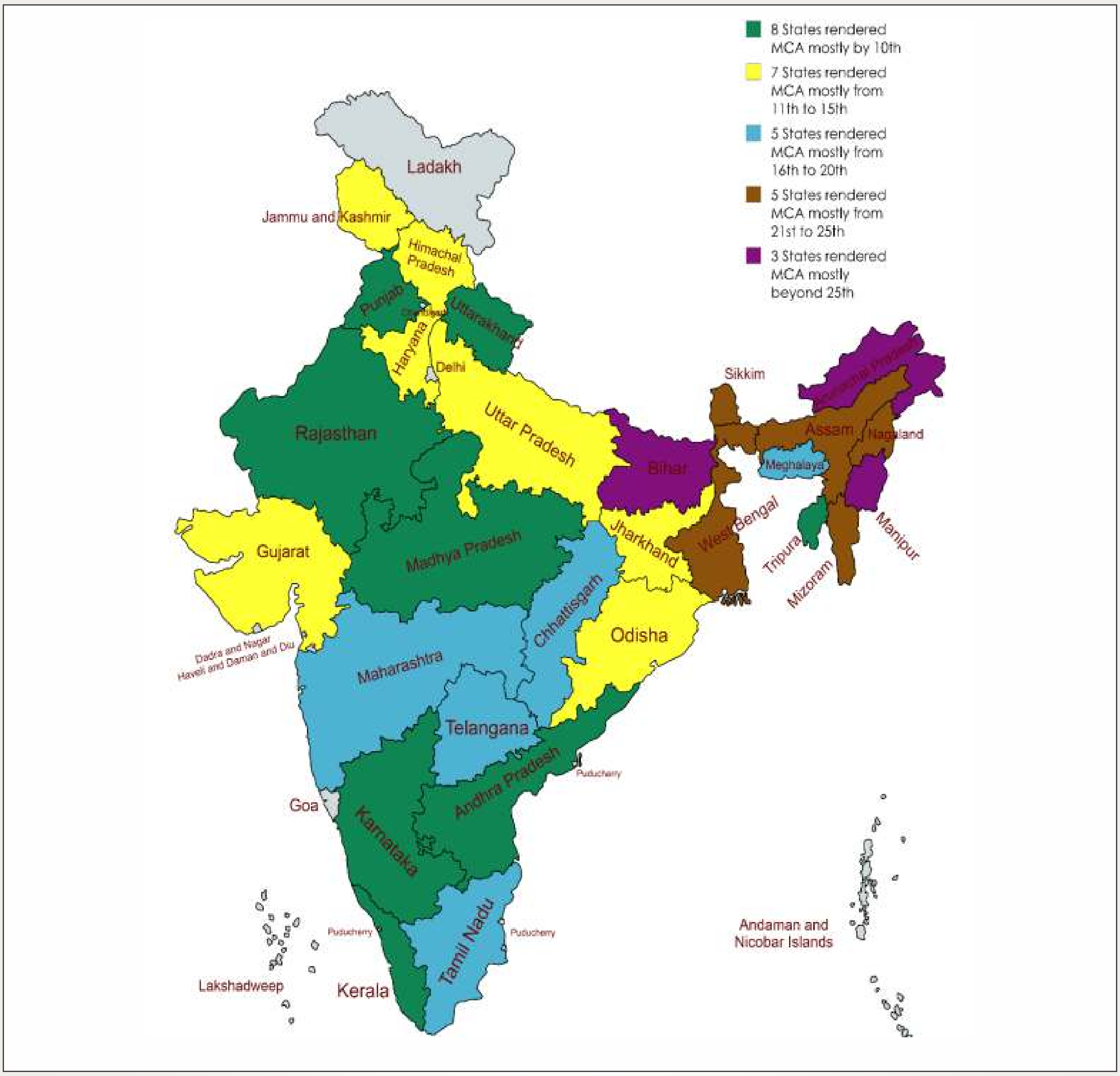
The terms of reference were to review and make recommendations, so that ARUs send the Monthly Accounts to AGO by 5th of the following month, enabling the States to close MCA on or before the 10th of the following month. Examination of the receipt reconciliation of State Government with RBI was also included in the terms of reference, for improving the quality of accounts.

Report of the Working Group was finalised in April 2025, with thrust on need to digitise all ARUs, implement digital signatures, integrate State IT system with latest version of RBI e-Kuber system etc. The Report, post approval of CAG, has been shared with all State Governments, RBI and State PAsG/AsG, to implement the recommendations in a time- bound manner.

BENEFITS, REPLICABILITY AND SUSTAINABILITY

Rendition of MCAs has been advanced continuously from monthly accounts of May 2024 onwards by 10-15 days in most of the States. MCA for July 2025 has been rendered by 10th August in eight States (including by 8th August in six States) and by 15th August in nine other States. The map depicts the progress made by States in rendering the monthly Civil accounts from May 2024-July 2025.




🟩 8 States rendered MCA mostly by 10th
🟨 7 States rendered MCA mostly from 11th to 15th
🟦 5 States rendered MCA mostly from 16th to 20th
🟫 5 States rendered MCA mostly from 21st to 25th
🟪 3 States rendered MCA mostly beyond 25th
Ladakh
Jammu and Kashmir
Himachal Pradesh
Punjab
Chandigarh
Uttarakhand
Haryana
Delhi
Rajasthan
Uttar Pradesh
Sikkim
Arunachal Pradesh
Assam
Nagaland
Meghalaya
Bihar
Gujarat
Madhya Pradesh
Jharkhand
West Bengal
Tripura
Manipur
Mizoram
Dadra and Nagar Haveli and Daman and Diu
Chhattisgarh
Odisha
Maharashtra
Telangana
Puducherry
Goa
Andhra Pradesh
Karnataka
Puducherry
Tamil Nadu
Puducherry
Andaman and Nicobar Islands
Lakshadweep
Kerala

The initiative has significant value, as early closure of MCA makes the data on receipt and payment available to the State Governments, for better financial management and monitoring cash balances of the States. It also provides timely information to GoI in the form of MKIs about the various fiscal parameters of the States and to other stakeholders like RBI, MoSPI, for estimation of National Income, GDP, GSDP of the State and other macroeconomic aggregates for the country. The good practice of advancing timeline of MCA can be replicated in the remaining States by the A&E offices, in coordination with the State Government, based on digitisation of all ARUs and integration of various State IT systems.

Team Members:
Ms. Alka Rehani Bharadwaj, DG
Mr. NC Das, SAO

2. Rationalizing Budgeting and Accounting of Mineral related receipts for the Union and the States (Government Accounts Wing)

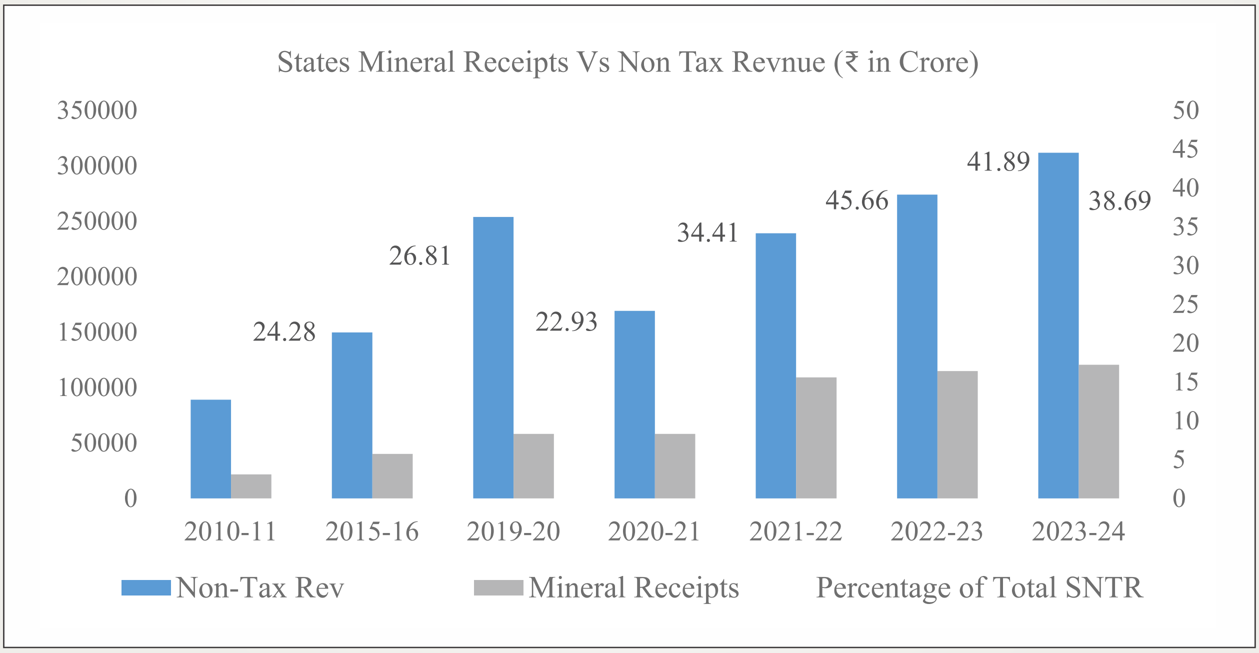
INTRODUCTION

India's mineral wealth is important in its industrial growth and economic development. States are entrusted with the collection of royalties from mining activities under the Mines and Minerals (Development and Regulation) Act, 1957 (MMDR Act). **Section 9(1)** of the Act provides for the levy of royalties on major minerals at prescribed rates, while **Section 9C(4)** requires every holder of a mining lease in respect of a major mineral to contribute to the National Mineral Exploration Trust (NMET) an amount equivalent to two percent of the royalty paid. These contributions are intended to fund mineral exploration activities and support sustainable mining practices.

Despite the importance of these revenues in Non-Tax Revenue of the States, systemic weaknesses in classification and accounting mechanisms hindered effective monitoring. Recognising the fiscal significance of these revenues and the policy implications for sustainable mining, the CAG of India initiated a series of interventions to rationalise the accounting of mineral receipts for the Union Government & States. This Paper traces the journey of reforms in accounting mineral revenue, the outcomes achieved, and the areas requiring attention, which can further aid the audit process of mining receipts.

BACKGROUND

Mineral receipts form an important part of the State Non-Tax Revenue (SNTR). The trend of mineral receipts from 2010-11 is presented in the chart below:



As can be seen from the table above, the mines and mineral receipts constitute a significant 36.72 percent on an average of the total non-tax revenue of the States over the last five years.

The legal and institutional framework for mineral revenue collection rests primarily on the MMDR Act, 1957, which prescribes royalty payments for major and minor minerals and sets out the basis for NMET contributions. States are responsible for collection of royalties, while the Ministry of Mines oversees broader policy matters and the administration of NMET.

However, gaps on NMET and related royalty issues emerged during finalisation of Accounts for FY 2023-24. Ministry of Mines also drew attention of the CAG on non-availability of NMET data.

It became evident that reforms were needed to ensure uniformity across the States to streamline the accounting practices so as to uniquely capture the royalties and thus, aid Ministry of Mines, Indian Bureau of Mines, Ministry of Coal, Ministry of Steel, Ministry of Statistics and Programme implementation (MoSPI) and the State Governments to uniquely access the data on royalty receipts and use it appropriately in different reporting and monitoring frameworks.

PROBLEM STATEMENT

The review of mineral receipts and related frameworks revealed multiple systemic issues:

i) lack of harmonisation in classification of minerals by States vis-à-vis the Ministry of Mines, leading to misclassification of royalties and NMET dues;

ii) ambiguity in MMDR Act, due to which some States treated certain major minerals as minor, thereby bypassing royalty and NMET contributions;

iii) non-compliance by States with NMET Rules, 2018 regarding timely transfer of the mandated two percent royalty share;

iv) absence of unique identification of royalty receipts and

v) operation of SMET receipts through bank accounts instead of the Public Account.

ACTIONS INITIATED BY GOVERNMENT ACCOUNTS WING

In October 2024, Government Accounts (GA) Wing constituted a Committee under the Chair of the Principal Accountant General (A&E), Meghalaya, to examine issues relating to mineral receipts, royalty accounting, NMET, and SMET. The Committee's report, submitted in December 2024, highlighted the deficiencies and recommended corrective measures.

Based on the Committee's findings, consultations with the Report States and Commercial Audit Wings, and formal discussions with the Ministry of Mines in March 2025, GA Wing took the following actions:

i) Advice of the CAG was tendered under Article 150 of the Constitution culminating in creation of unique minor heads to account for royalties under Major Heads 0803, 0852, and 0853 for coal & lignite, iron ore and non-ferrous minerals respectively.

ii) Creation of a Reserve Fund for SMET in Public Account under Major Head 8235, as part of Article 150 advice.

iii) Ministry of Mines was requested to review the NMET Rules, 2018 (Rules 3(4)–(6)) in consultation with the CAG to strengthen reporting.

iv) States were asked to ensure regular transfer of the 2% NMET levy mandated by Section 9C(4) of the MMDR Act.

CAPACITY BUILDING OF THE DISTRICT LEVEL OFFICIALS

Post rationalisation of mineral receipt heads, Accountants General (A&E) are conducting workshops for State Mining, Treasury and other officials to familiarise them with new accounting heads for Coal & Lignite, Coal Block Auctions, Major and Minor Minerals, Iron Ore, and the SMET Fund. These efforts will standardise practices across States and embed reforms into routine operations.

AN AID FOR AUDIT IN THE STATES

Audit can play a pivotal role in sustaining reforms. Financial audit can verify classification of mineral receipts and NMET/SMET booking. Compliance audit can ensure adherence to Section 9, Section 9C(4), and Section 14 of the MMDR Act and reporting under Rules 3(4)–(6) of the NMET Rules, 2018.

Performance audit could examine whether NMET and SMET are achieving their intended objectives of exploration, sustainable mining, and focus on critical minerals. Commercial audit could cross-verify royalty payments by PSUs with State accounts.

KEY OUTCOMES OF THE EXERCISE

a) Royalties on Minerals- both Major and Minor will be uniquely identifiable in the Finance Accounts of each State. Distinct accounting heads for royalties under Coal, Ferrous and Non-Ferrous minerals now allow transparent identification of royalties for coal & lignite, iron ore, non-ferrous major minerals and minor minerals by all stakeholders.

b) States can identify amounts payable into NMET and SMET from Finance Accounts.

c) Ministry of Mines will have readymade publicly available data on royalty and amount due in NMET; requiring no MIS/reporting from Indian Bureau of Mines (IBM) as is the case now.

d) Unique minor head created to capture receipts from auction of coal blocks.

e) Creation of SMET, on the lines of NMET in Public Account - to ring-fence receipts under the SMET.

f) Focused Audit with respect to Minerals- involving Financial, Compliance & Performance-leading to strengthening mining revenue generation potential for States.

g) Will promote fiscal transparency, strengthen accountability, and enhance governance in the management of natural resources and ultimately, facilitates the States to adopt sustainable mineral exploration and mining.

CONCLUSION AND WAY FORWARD

The reforms in accounting and classification of mineral receipts will bring clarity, transparency, and uniformity in State Finance Accounts. With distinct heads for royalties, NMET, and SMET, stakeholders will now have reliable and accessible data for policy, oversight, and audit purposes. These measures will not only strengthen States' fiscal bases but also enhance accountability in resource governance. By institutionalising transparency and ring-fencing accounting of funds for sustainable exploration, these reforms will ensure that mineral wealth contributes equitably to long-term economic development of the States and the country.

Team Members:
Mr. Jitendra Tiwari, Director
Ms. Alka Anand, SAO

3. Comprehensive Office Real-Time Executive (CORE) Dashboard (Principal Accountant General (A&E), Andhra Pradesh)

BACKGROUND

The Accountant General (Accounts & Entitlements) Offices undertakes a broad spectrum of critical functions, including compilation of State Government accounts, administration of General Provident Fund (GPF) and pension services, along with management of internal administrative processes.

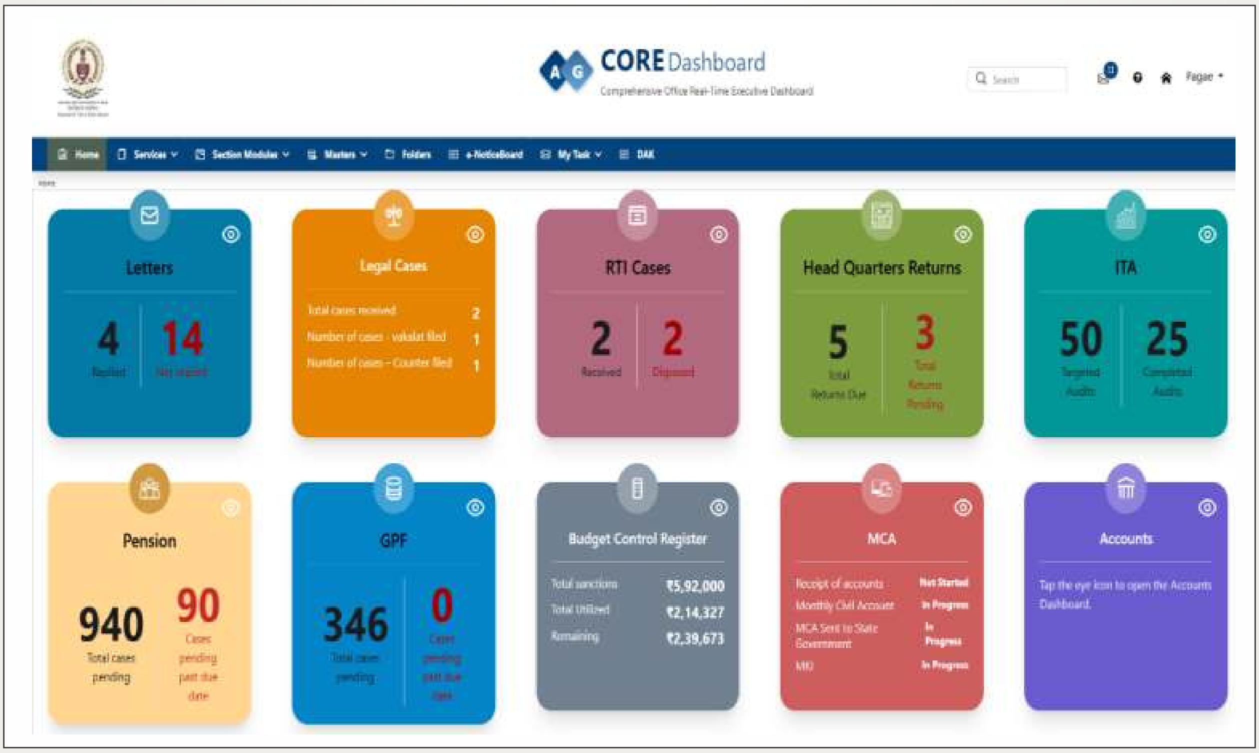
THE PREVALENT APPROACH

Despite significant digitization these functions often operate in isolation, creating challenges in achieving cohesive oversight. There was no centralised dashboard and each individual section in the office was monitored separately. The absence of a centralized monitoring system has historically led to labour-intensive processes for performance evaluation and resulted in inefficiencies in generating comprehensive performance reports requiring manual aggregation of data from disparate reports.

ENHANCING EFFICIENCY THROUGH IT ENABLED SOLUTION

To address these challenges, the Office of Accountant General (A&E), Andhra Pradesh has developed the Comprehensive Office Real-Time Executive (CORE) Dashboard which is an advanced IT solution that integrates critical functions into a unified platform.

The CORE Dashboard is a transformative digital platform that provides a single-window, real-time interface for monitoring all key office functions. Designed with an intuitive and interactive user interface, it enables tracking performance metrics, streamlining workflows, and ensures accountability across all groups. Beyond offering a high-level overview, the platform provides granular, drill-down capabilities, allowing users to access detailed insights into specific work items.


CORE Dashboard
Comprehensive Office Real-Time Executive Dashboard
Search
Home
Services
Section Modules
Masters
Folders
e-NoticeBoard
My Task
DAK
Letters
4
14
Legal Cases
Total cases received 2
Number of cases - vakalat filed 1
Number of cases – Counter filed 1
RTI Cases
2
Received
2
Disposed
Head Quarters Returns
5
Total Returns Due
3
Total Returns Pending
ITA
50
Targeted Audits
25
Completed Audits
Pension
940
Total cases pending
90
Cases pending past due date
GPF
346
Total cases pending
0
Cases pending past due date
Budget Control Register
Total sanctions ₹5,92,000
Total Utilized ₹2,14,327
Remaining ₹2,39,673
MCA
Receipt of accounts Not Started
Monthly Civil Account In Progress
MCA Sent to State Government In Progress
MIO In Progress
Accounts
Tap the eye icon to open the Accounts Dashboard.

The CORE Dashboard integrates seamlessly with existing office IT systems, including **PEN-MAN (Pension Management System), GPF, and Voucher Level Computerization (VLC),** through robust APIs to deliver real-time pendency statistics. Its comprehensive feature set includes:

- **DAK Management System:** The system tracks DAK from receipt to resolution, providing end-to-end workflows to ensure transparency and timeliness. It enables users to view scanned copies of documents at all stages, from receipt to disposal, enhancing accessibility and accountability.
- **Citizen's Charter Compliance:** Prioritizes items pending beyond prescribed timelines as outlined in the Citizen's Charter, enhancing accountability and improving service delivery standards.
- **Internal Performance Monitoring:** Tracks internal stakeholder activities, including:
    - Internal Audit Function: Monitors audit progress and compliance with deadlines.
    - Headquarters Returns: Ensures timely submission of mandatory reports.
    - Budget and Expenditure Tracking: Provides real-time insights into financial sanctions and resource utilization.
- **Service Delivery Workflows:** Facilitates seamless delivery of administrative services, such as issuing service certificates, approvals and other employee-related requests. Applications can be submitted and tracked through the platform.
- **Grievance Redressal Integration:** Designed to interface with the forthcoming Online Grievance Management System, enabling real-time tracking of grievance resolution.
- **Customizable Analytics and Reporting:** Offers dynamic dashboards and customizable reports tailored to the needs of different management levels.

BENEFITS, REPLICABILITY AND SUSTAINABILITY

The CORE Dashboard has led to:

- Operational efficiency by eliminating redundant processes and enhanced cross-group coordination, reducing administrative overhead.
- Financial accountability by giving improved oversight of budget allocations and expenditures, promoting fiscal discipline and optimal resource utilization.
- Enhanced service delivery by accelerating processing of pension and GPF cases, RTI and legal cases resulting in higher stakeholder satisfaction.
- Transparency and governance has been improved by enabling data-driven decision-making and robust oversight.
- Employee empowerment by way of streamlined internal processes, such as certificate issuance and other approvals.

Its replicability makes it an ideal model for other offices seeking to modernize administrative processes and improve service standards. It thus marks a paradigm shift in office administration by leveraging technology and a benchmark for digital transformation in service delivery.

Team Members:
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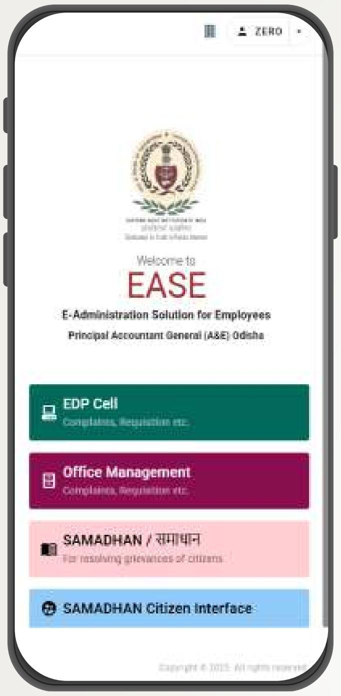
Mr. Kishore Reddy Polu, Sr. DAG
Mr. Banoth Rakesh Naik, DAG
Mr. Raja Mohana Reddy Maratala, Data Manager
Ms. Gayatri K- AAO
Mr. Veera Kumar- AAO

4. Development & implementation of SAMADHAN (Principal Accountant General (A&E), Odisha)

SAMADHAN is a web application, a dedicated module within the EASE (E-Administration Solution for Employees) portal, which has been developed to **digitalize the workflow of the Grievance Cell and provides a platform for citizens to lodge grievances online. The** SAMADHAN module was made operational in office of PAG (A&E) Odisha from **1 January 2025**. It offers the following functionalities:


ZERO
Welcome to
EASE
E-Administration Solution for Employees
Principal Accountant General (A&E) Odisha
EDP Cell
Complaints, Requisition etc.
Office Management
Complaints, Requisition etc.
SAMADHAN / समाधान
For resolving grievances of citizens
SAMADHAN Citizen Interface

- Paperless digital workflow covering the entire grievance lifecycle, from initial registration to final resolution.
- **Role-based dashboard:** PAG/AG/DAG Dashboard.
- Sorting and filtering tools for grievance data.
- **Efficient Tracking System:** pending at which section and seat, duration of pendency.
- Generates bilingual acknowledgement receipts.
- Public Interface through which citizen can register their issues online.
- **Unified Grievance Monitoring Interface:** can be leveraged to integrate various grievance data sources like DAK, CPGRAM, website, email and citizens' visit to GR Cell.
- **Scalable for Multiple office:** A single application can onboard multiple offices.
- **AI driven Insight:** Integration of GEMINI API to generate insight from the data.
- **Scalable for Multiple office:** a single application can onboard multiple offices.
- **AI driven Insight:** Integration of GEMINI API to generate insight from the data.

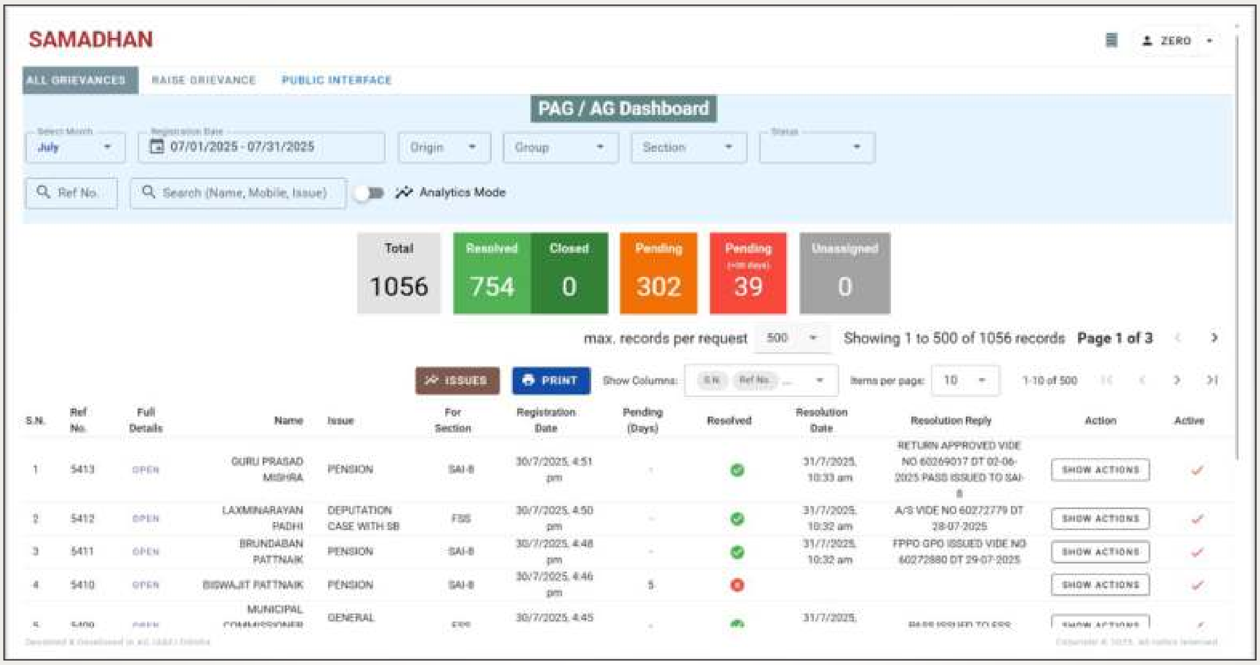
The earlier practice of the physical diary system of Grievance Redressal Cell had the following limitations:

- supervision and tracking of physical register was time intensive.
- difficulty in sorting and classification of physical diary data.
- susceptible to manipulation.
- Citizens did not receive any formal acknowledgment receipt upon grievance submission.

In view of the above limitations, SAMADHAN application offered the following benefits:

- Streamlined grievance resolution process through end-to-end digitization, reducing processing time and manual effort.
- Offers Real-time Grievance data as higher authorities now have immediate access to grievance information, enabling more efficient monitoring.

- Eliminated the transit delay for a grievance to reach the relevant section from GR cell.
- Improved data organization and accessibility with efficient sorting, filtering, and integration of multiple grievance channels.
- Data-driven decision-making supported by AI-powered insights helps in prioritize systemic reforms.


SAMADHAN
ZERO
ALL GRIEVANCES
RAISE GRIEVANCE
PUBLIC INTERFACE
PAG / AG Dashboard
Select Month
July
Registration Date
07/01/2025 - 07/31/2025
Origin
Group
Section
Status
Ref No.
Search (Name, Mobile, Issue)
Analytics Mode
Total 1056
Resolved 754
Closed 0
Pending 302
Pending 39
Unassigned 0
ISSUES
PRINT
Show Columns:
S.N.
Ref No.
Items per page:
10
1-10 of 500

max. records per request 500 Showing 1 to 500 of 1056 records **Page 1 of 3**

S.N.	Ref No.	Full Details	Name	Issue	For Section	Registration Date	Pending (Days)	Resolved	Resolution Date	Resolution Reply	Action	Active
1	5413	OPEN	GURU PRASAD MISHRA	PENSION	SAI-8	30/7/2025, 4:51 pm	-	✓	31/7/2025, 10:33 am	RETURN APPROVED VIDE NO 60269017 DT 02-06-2025 PASS ISSUED TO SAI-8	SHOW ACTIONS	✓
2	5412	OPEN	LAXMINARAYAN PADHI	DEPUTATION CASE WITH SB	FSS	30/7/2025, 4:50 pm	-	✓	31/7/2025, 10:32 am	A/S VIDE NO 60272779 DT 28-07-2025	SHOW ACTIONS	✓
3	5411	OPEN	BRUNDABAN PATTNAIK	PENSION	SAI-8	30/7/2025, 4:48 pm	-	✓	31/7/2025, 10:32 am	FPPO GPO ISSUED VIDE NO 60272880 DT 29-07-2025	SHOW ACTIONS	✓
4	5410	OPEN	BISWAJIT PATTNAIK	PENSION	SAI-8	30/7/2025, 4:46 pm	5	✗			SHOW ACTIONS	✓
5			MUNICIPAL	GENERAL		30/7/2025, 4:45	-		31/7/2025,			

SAMADHAN thus offers a single window for monitoring all grievances received from diverse sources and aims to reduce citizen footfall at the AG office. During the period 1 January to 31 July 2025, 5420 cases were registered on the SAMADHAN portal, of which 5073 cases have been resolved.

The SAMADHAN web application is a dedicated module within EASE (E-Administration Solution for Employees) which is envisioned as an ERP solution for the AG Office, aimed at digitizing various intra-office workflows to improve efficiency and service delivery.

Team Members:
Mr. Dinabandhu Sahu, PAG
Mr. Sreeraj Ashok, Sr. DAG
Ms. Abhiruchi, Officer Trainee
Mr. Bhargav Ram Khyathi, Officer Trainee
Mr. Gaurav Yadav, AAO

5. Automation in Certification of Annual Accounts (Principal Accountant General (Audit), Telangana)

BACKGROUND

The Office of the Principal Accountant General (Audit), Telangana has adopted the practice of automation in certification of annual accounts of the State Government of Telangana.

THE PREVALENT APPROACH

i) **During the Audit of Finance Accounts:**

- Statements of Finance Accounts are checked manually with reference to the Monthly Civil Accounts (MCA), Payment Consolidated Abstract (PCA), Receipt Consolidated Abstract (RCA) and Ledgers in the form of Excel data/PDF files.
- The following calculations were being verified manually/by using excel formulas:
    - o Expenditure/receipts under Revenue/ Capital/Loan Major Heads
    - o Expenditure under Voted/Charged category and GoI/State share
    - o Progressive/Cumulative Expenditure/ Receipts over the previous year/s
    - o Percentage of increase/decrease
- More manpower and time was required to verify bulky detailed statements/annexures.

ii) **During Audit of Appropriation Accounts** there are 15 types of Audit checks needed to be performed for each Grant. There are 38 Grants being operated in Telangana. It is a challenge to complete it in prescribed time schedule.

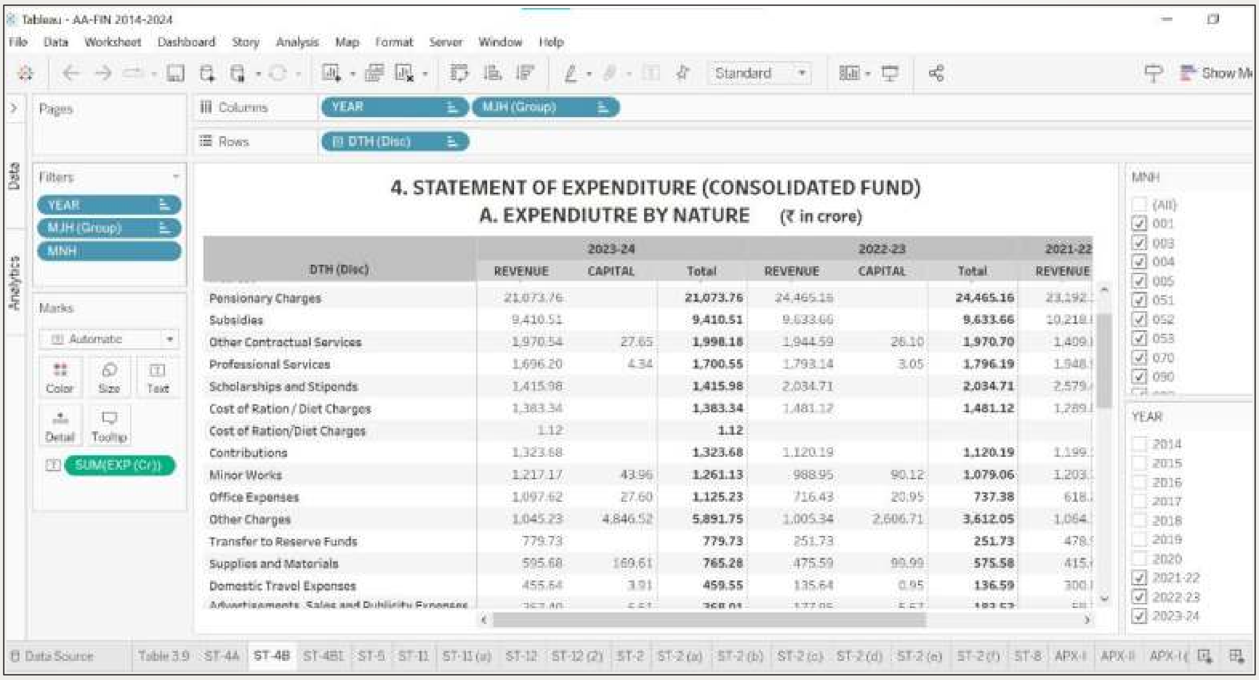


Tableau - AA-FIN 2014-2024
File Data Worksheet Dashboard Story Analysis Map Format Server Window Help
Standard
Show Me
Pages
Columns YEAR MJH (Group)
Rows DTH (Disc)
Filters
YEAR
MJH (Group)
MNH
Marks
Automatic
Color Size Text
Detail Tooltip
SUM(EXP (Cr))
Data
Analytics
MNH
(All) 001 003 004 005 051 052 053 070 090
YEAR
2014 2015 2016 2017 2018 2019 2020 2021-22 2022-23 2023-24
Data Source Table 3.9 ST-4A ST-4B ST-4B1 ST-5 ST-11 ST-11 (a) ST-12 ST-12 (2) ST-2 ST-2 (a) ST-2 (b) ST-2 (c) ST-2 (d) ST-2 (e) ST-2 (f) ST-8 APX-I APX-II APX-I(

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)
A. EXPENDIUTRE BY NATURE (₹ in crore)

DTH (Disc)	2023-24			2022-23			2021-22
	REVENUE	CAPITAL	Total	REVENUE	CAPITAL	Total	REVENUE
Pensionary Charges	21,073.76		**21,073.76**	24,465.16		**24,465.16**	23,192.
Subsidies	9,410.51		**9,410.51**	9,633.66		**9,633.66**	10,218.
Other Contractual Services	1,970.54	27.65	**1,998.18**	1,944.59	26.10	**1,970.70**	1,409.
Professional Services	1,696.20	4.34	**1,700.55**	1,793.14	3.05	**1,796.19**	1,948.
Scholarships and Stipends	1,415.98		**1,415.98**	2,034.71		**2,034.71**	2,579.
Cost of Ration / Diet Charges	1,383.34		**1,383.34**	1,481.12		**1,481.12**	1,289.
Cost of Ration/Diet Charges	1.12		**1.12**				
Contributions	1,323.68		**1,323.68**	1,120.19		**1,120.19**	1,199.
Minor Works	1,217.17	43.96	**1,261.13**	988.95	90.12	**1,079.06**	1,203.
Office Expenses	1,097.62	27.60	**1,125.23**	716.43	20.95	**737.38**	618.
Other Charges	1,045.23	4,846.52	**5,891.75**	1,005.34	2,606.71	**3,612.05**	1,064.
Transfer to Reserve Funds	779.73		**779.73**	251.73		**251.73**	478.
Supplies and Materials	595.68	169.61	**765.28**	475.59	99.99	**575.58**	415.
Domestic Travel Expenses	455.64	3.91	**459.55**	135.64	0.95	**136.59**	300.
Advertisements, Sales and Publicity Expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

IT DRIVEN TRANSFORMATION FOR CERTIFICATION OF ACCOUNTS

i) Audit of Finance Accounts

- Analytical software *Tableau* is being used to analyse VLC data viz., MCA, PCA, RCA and prepared Statement-wise Dashboards.
- Created various *Groups* such as Revenue/ Capital/Loan sections; Voted/Charged sections; and Services such as General/ Social/ Economic services by bunching relative Major Heads to access required expenditure/revenue details at once.
- Created various *pre-defined Calculated fields* by using relevant formulas to get desired calculations automatically.
- Once current year data is infused into the application, *the Statement-wise Dashboards will be updated and generate current year's Statements automatically.*

ii) Audit of Appropriation Accounts

- Created Check-wise Dashboards to automatically perform prescribed Audit checks and obtain the findings which are being communicated to A&E Office within a short period.

BENEFITS, REPLICABILITY AND SUSTAINABILITY

The automation has led to the following benefits:

- **Quality:** High level of accuracy in vetting of Accounts and efficient Audit Checks.
- **Time:** Considerable decrease in time required for vetting of Accounts leading to adherence to timelines.
- **Human Resources:** Requirement of less trained manpower in vetting of Accounts.
- **Replicability:** The initiative is replicable and will be useful for all Audit Offices dealing with certification of Accounts.

Team Members:
Mr. Sanjay Rao Kamineni, Sr DAG
Mr. P R Chandra Sekhar, SAO

6. Data-Driven Audit of Scholarship Schemes for SC/ST and Minority Students (Principal Accountant General (Audit - I), Kerala)

BACKGROUND

The Government of India and the Government of Kerala operate multiple scholarship schemes aimed at promoting education among students from Scheduled Castes (SCs), Scheduled Tribes (STs), and Minority Communities. To assess the efficiency, transparency, and accountability of these schemes, audit adopted an innovative, data-driven approach integrating multi-source analytics, digital forensics, and field-level validation.

THE PREVALENT AUDIT APPROACH

Conventionally, audit examination of scholarship schemes relied primarily on scrutiny of departmental records and limited sample verification of transactions or beneficiaries and did not detect systemic data-level irregularities providing only a partial view of implementation efficiency.

INNOVATIVE AUDIT APPROACH

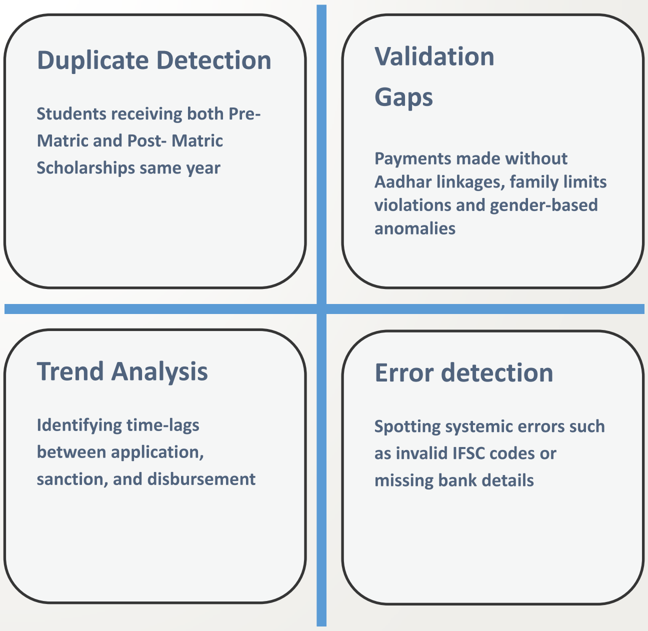
Audit adopted a three-pillar evidence model, combining Database Analytics, Financial Records, and Field & Beneficiary Surveys:

Multi-Database Analytical Framework

Instead of depending solely on departmental records, data was triangulated from education, treasury, and scholarship portals to validate coverage and detect anomalies. Audit imported and analysed the database using different platforms viz. PostgreSQL, MySQL, IDEA and Excel.

Audit conducted analysis of e-grantz data obtained from Centre for Development of Imaging Technology (C-DIT), Electronic Benefit Transfer data from State NIC, Directorate of School Education scholarship data from State National Informatics Centre (NIC) and National Scholarship Portal (NSP) data.

Data was also obtained from other Government Departments viz. "Sampoorna Software" data from Kerala Infrastructure and Technology for Education (KITE), Higher Secondary Centralised Allotment Process (HSCAP) data from Information and Communication Technology of Kerala (ICTAK) and Treasury Systems and RBI's e-Kuber.



Duplicate Detection

Students receiving both Pre-Matric and Post- Matric Scholarships same year

Validation Gaps

Payments made without Aadhar linkages, family limits violations and gender-based anomalies

Trend Analysis

Identifying time-lags between application, sanction, and disbursement

Error detection

Spotting systemic errors such as invalid IFSC codes or missing bank details

Data Analytics and Forensic Techniques

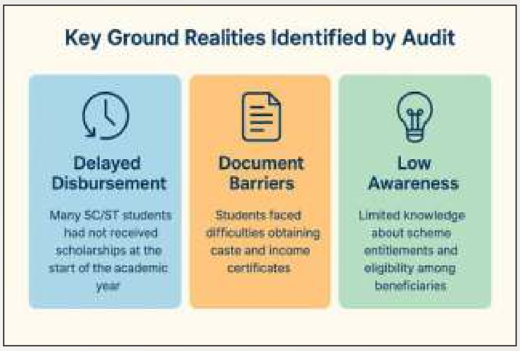
Data analytics methods akin to forensic auditing were used. Instead of conventional method of "sample checking", audit relied on full-population analysis, resembling big-data auditing as detailed below:

Beneficiary-Centric Approach

Audit complemented its analytical review with a large-scale survey on a sample size of 1200 students to capture ground realities and integrate quantitative data with qualitative field inputs.

Financial Flow Tracing

The entire lifecycle of funds from sanction to final credit in beneficiary accounts was followed as shown below which:

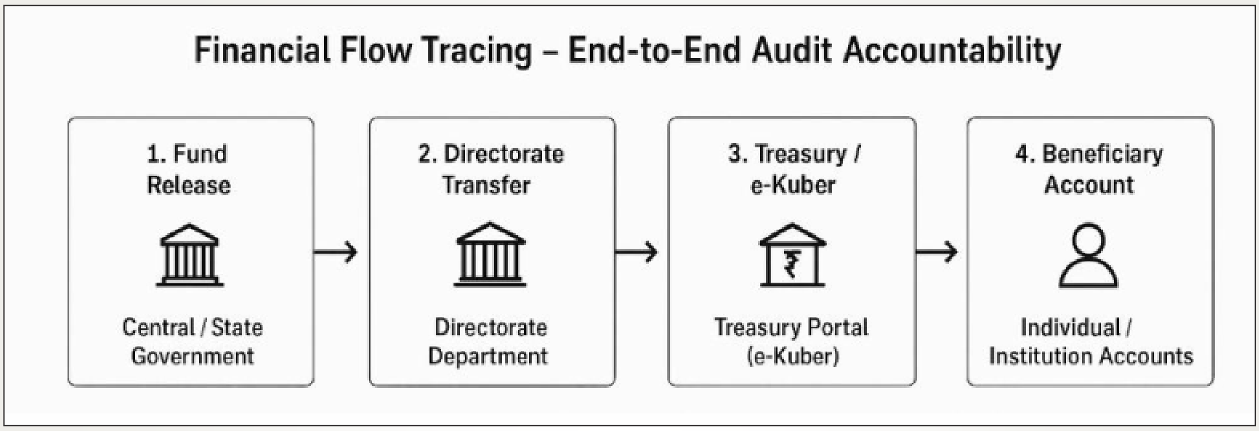


Key Ground Realities Identified by Audit

Delayed Disbursement
Many SC/ST students had not received scholarships at the start of the academic year

Document Barriers
Students faced difficulties obtaining caste and income certificates

Low Awareness
Limited knowledge about scheme entitlements and eligibility among beneficiaries



Financial Flow Tracing – End-to-End Audit Accountability
1. Fund Release
Central / State Government
2. Directorate Transfer
Directorate Department
3. Treasury / e-Kuber
Treasury Portal (e-Kuber)
4. Beneficiary Account
Individual / Institution Accounts

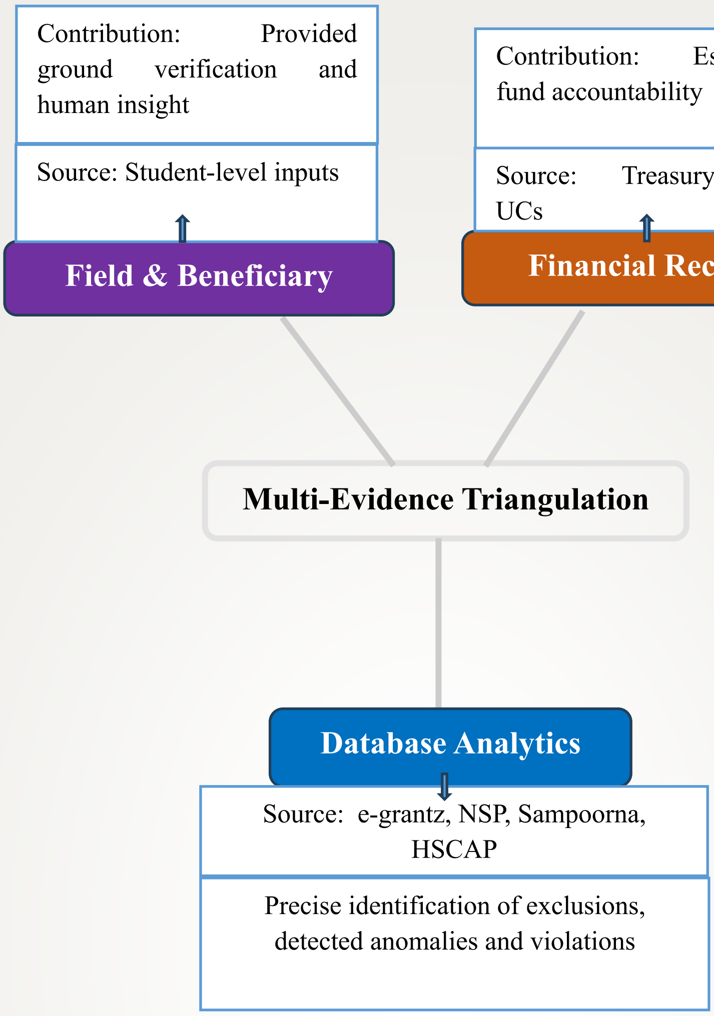
- Identified leakages at each stage, including pending applications, rejected transfers, and unspent balances.
- Quantified losses from unclaimed administrative grants.

Policy-to-Practice Gap Mapping

Audit examined compliance of scholarship implementation with prescribed guidelines and scheme conditions. Audit found deviations from scheme guidelines, including absence of mandatory publicity campaigns, non-payment of Divyang allowance, grant of female-only and overseas scholarships to ineligible beneficiaries, diversion of Minority scholarship funds, and denial of benefits to eligible students due to portal or registration issues.

BENEFITS, REPLICABILITY AND SUSTAINABILITY

Combining Database Analytics, Financial Records, and Field & Beneficiary Surveys ensured that conclusions were data-backed, field-validated, and policy-relevant, enhancing the credibility and depth of audit outcomes.



Contribution: Provided ground verification and human insight

Source: Student-level inputs

Field & Beneficiary

Contribution: Established fund accountability

Source: Treasury/e-Kuber, UCs

Financial Records

Multi-Evidence Triangulation

Database Analytics

Source: e-grantz, NSP, Sampoorna, HSCAP

Precise identification of exclusions, detected anomalies and violations

The innovative use of multiple databases revealed systemic inefficiencies, exclusions, and diversions that would otherwise remain invisible. This demonstrated how technology and citizen engagement can together strengthen public accountability.

Team Members:
Ms. Anim Cherian, PAG
Mr. RS Suresh Kumar, Sr. DAG (Retd.)
Mr. Rajesh Kumar G, SAO
Mr. Sreejith Kulangaraparambath, SAO
Mr. MK.Manoj, SAO
Mr. Jeethendranath TS, AAO
Mr. Hari Sankar N, AAO

7. Remote/Hybrid Audits

BACKGROUND

The Comptroller and Auditor General of India is transitioning to a system-wide strategic shift to remote and hybrid audits to increase audit coverage, reduce time for field audit at auditee premises and improve quality of audit outputs. At present, digital and IT systems' maturity and access vary significantly across various levels of government, across departments and processes. Wherever data quality, completeness and sufficiency and reliability is reasonable and data/system access is available to Audit, there is concerted effort to conduct end to end remote audits. In other cases, hybrid audits are conducted which are done predominantly through desk-based review based on data and records available in our offices and only targeted field visits for substantive audit.

7.1 SMART Audit Methodology for Remote Audit of GST (Principal Director of Audit (Central) Bengaluru)

THE PREVALENT APPROACH

Before Goods and Services Tax (GST) regime came into effect, audit under the legacy tax regime (Central Excise and Service tax), faced the following issues:

- **Generic risk assessments:** Risk analysis was generic and limited to identification of the auditee units, mostly based on past audit experience and individual judgements not reflective of the current underlying risks.
- **Non-uniform sample selection:** Sampling process was not uniform across the offices resulting in selection of divergent samples that are biased and non-representative.
- **Inconsistent audit findings:** Audit findings across field formations were inconsistent, isolated and not reflective of the general compliance deficiencies that existed in the system.
- **No standard desk review:** Desk review process was not formalized resulting in audit checks not focused and time consuming.
- **Poor documentation and reporting:** There was lack of process documentation and assurance on completion of necessary audit checks. Due to inconsistent audit findings, the reporting was exception based rather than assurance based.

Access to full Pan-India GST data and back-end systems opened up the opportunity to device a comprehensive audit strategy centred around data insights and risk targeting.

THE SYSTEMATIC MACHINE-ASSISTED ANALYTICS FOR RISK-TARGETED AUDITING (SMART) APPROACH

Office of the Principal Director of Audit (Central), Bengaluru was the lead office for the Subject Specific Compliance Audit on Departmental Oversight on Tax Payment and Returns Filing Phase I (DORF). It had prepared complete audit process outline including guidelines, audit dimensions, risk parameters, algorithms for risks, weightages for samples, Audit Design Matrix for audit checks and reporting framework.

GST returns data for the audit period was centrally analysed using rule-based algorithms to identify red-flags and potential deviations which were to be validated through a multi-faced audit process in the field.

In Phase I of audit the GST system has around one crore taxpayers and the data analysis involved over 209.34 crore GST Return level transactions having data size of more than two Terabytes. The analysis yielded around 51.72 lakh deviations, based on which 27,517 high risk transactions and 3,336 high risk taxpayers were centrally selected for both Central Receipt Audit (CRA) Offices and State Receipt Audit (SRA) Offices.

The audit methodology covered:

- **Centralised Audit:** Deviations from rules and inconsistencies between GST returns are identified through global data queries. Audit Observations are issued remotely without necessitating a field audit.
- **Detailed Audit:** Here the high risk GSTINs are identified through risk weightage of multiple parameters.[1] Audit starts with a semi-automated OIOS toolkit-based desk review which determines not only the risks but also the extent of substantive audit checks and records to be verified to address the risk. These desk review checks are pursued only if the corresponding desk review check was red flagged, achieving a more risk oriented and focused audit. Substantive audit of taxpayers is conducted by calling for granular records like financial ledgers, stock statements, copies of agreements, invoices, etc., which are only requisitioned based on risks identified in the desk review.
- **Range Audit:** The functions of Ranges (departmental field formations) are audited to ensure adequacy and effectiveness of compliance by the field formations.

OIOS platform was leveraged for the entire audit process. The OIOS data collection toolkits were linked directly to the audit program which helped in capturing the results and key documents of audit process and to assure if all audit checks are carried out thus promoting assurance-based reporting. OIOS Toolkits driven process led to adoption of a uniform audit process across offices. The auto-populated fields were used in toolkits for speed, and the toolkits were a guiding tool for field auditors to ensure that audit efforts are directed towards the most critical areas.

BENEFITS, REPLICABILITY AND SUSTAINABILITY

i) ***Standardization:*** This audit was carried out simultaneously across all the 9 CRA Offices and 31 SRA Offices. Standardization of process and procedures ensured application of uniform audit approach across all audit offices, leading to consistency in audit planning, execution and reporting.

ii) ***Objective Planning:*** The data led risk analysis led to a completely system driven and objective selection of samples Pan-India which were identified on the basis of red flags identified centrally. Objective risk-based sampling approach replaced conventional sample selection.

iii) ***Focused Audit execution:*** Remote audit ensured wider coverage of samples covering wider geographical areas without necessitating field visits in most cases resulting in optimal use of resources.

iv) ***Comprehensive Documentation:*** Complete audit process, right from audit planning, execution to audit reporting was carried out through OIOS. A semi-automated Desk review process ensures the documentation of risk analysis, and application of audit checks required under each case.

v) ***Enhanced Outcomes:*** The detection of higher deviation rate with exceptional acceptance rate underscores the success of the model. A comparative analysis of the audit findings out of regular compliance audits of legacy regime carried out up to year 2015-16[2] and that of current audit approach taken up for 2017-18[3] is given in the following chart:

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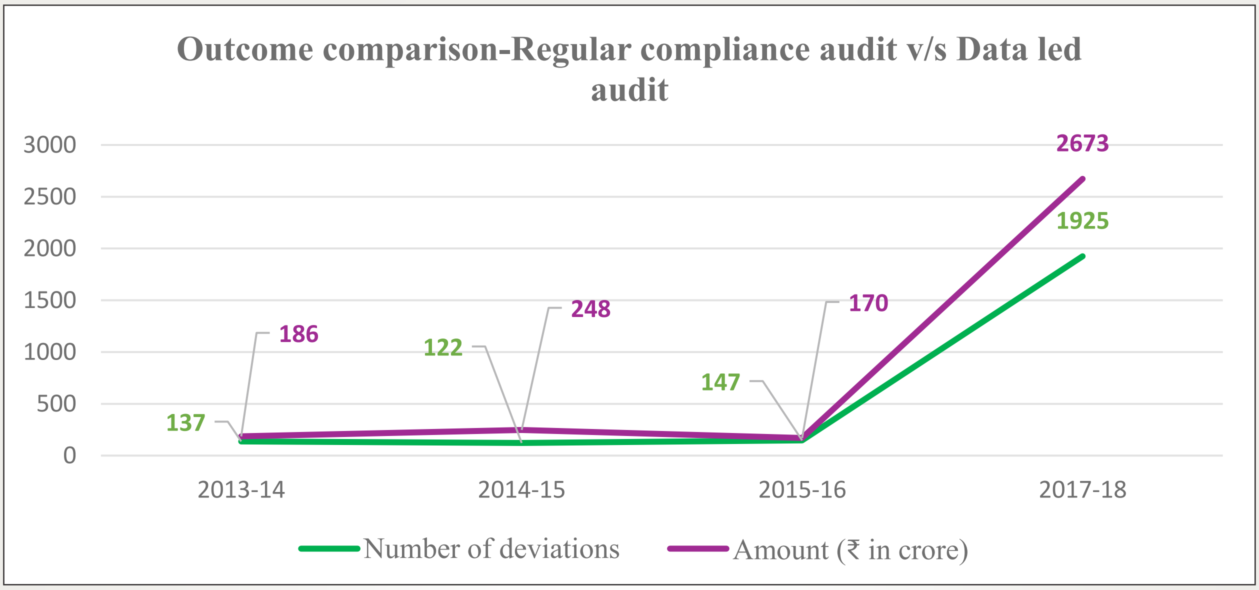
[1] Based on risks such as ITC being availed after limitation period, ITC being availed without payment of tax by suppliers, Ineligible ITC, place of supply rules, Unsettled liability, irregular exemption of supplies and tax impact from issue of credit notes.



Outcome comparison-Regular compliance audit v/s Data led audit

Team Members:
Mr. Satish Sethi, PD
Ms. Deepna Gokulram, PD
Mr. N N Subramanian, Director
Mr. N Gowrishankar, SAO
Mr. Dileesh V K, SAO
Mr. Shibu Y Das, SAO

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[1] Indirect Tax reports No.42/2017 Central Excise and 43/2017 Service tax

[2] Report No.7/2024 Indirect taxes (GST) Chapter IV

7.2 Remote Audit of the Stamps and Registration Department (Principal Accountant General (Audit), Telangana)

THE PREVALENT APPROACH OF AUDIT

Audit was conducted by the audit team by physically visiting the auditee organizations and did not involve the use of modern technology in a large way.

INNOVATIVE AUDIT APPROACH

The Office of Principal Accountant General (Audit), Telangana piloted Remote Audit for local Stamps and Registration (SR) Department units within Hyderabad, later extending it to outstation units as well. To enhance the effectiveness of the remote audit process, the following structured procedure was developed:

i) **Initial Communication:** A structured communication protocol for information flow has been developed. All requests for information from auditee units were routed through a particular section via official email, ensuring traceability, consistency and reduced informal interactions with auditee units. The office has been provided with login credentials for accessing the database of registered documents.

ii) **Sampling of Documents:** The field teams applied sampling techniques during desk reviews to select documents for scrutiny, aligning the audit process with risk-based assessment and improving focus on material issues.

iii) **Audit Process – Issue of Audit Enquiries, Response of Auditee and Finalization of Local Audit Reports (LARs):** Replies to the Audit Enquiries (AEs) were centralized to a dedicated email ID which enhanced accountability in both issuance and receipt of audit responses. To enforce timeliness, a five-day response timeline was set, enabling faster preparation of draft Local Audit Reports (LARs). Replies received within given timeline or thereafter but before the finalization of the LAR were incorporated. The LAR was issued to all the concerned officers as per the Standard procedure.

BENEFITS, REPLICABILITY AND SUSTAINABILITY

The adoption of Remote Audit with several good practices (structured communication and technological integration, stakeholder engagement) reflect a forward-looking audit culture that enhances efficiency, transparency, and effectiveness in public sector auditing.

To ensure comprehensive coverage, all units audited remotely would be subjected to audit once every 3–5 years along with audit of documents which are not available online, the stamp papers which required physical verification, etc., depending on their size and significance. This strategy balances efficiency with accountability, ensuring that the integrity of the audit process is not compromised.

Team Members:
Ms. P. Madhavi, PAG
Ms. Saloni Jain, DAG
Mr. Sachin C, SAO
Ms. G Sailaja, SAO
Mr. M L Madhava Rao, AAO
Mr. G Yogeswara Rao, AAO

8. AuditWise: Web Application for Data Driven Risk Assessment for Hybrid Audit (Accountant General (Audit), Uttarakhand)

BACKGROUND

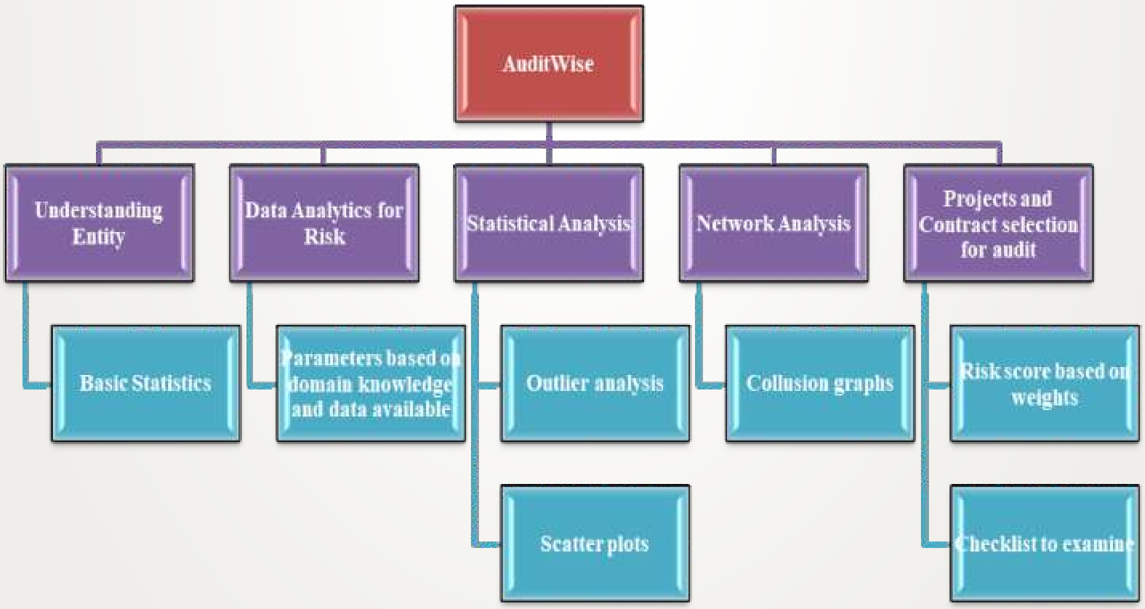
AuditWise is a lightweight, scalable web application designed by the Office of the Accountant General (Audit), Uttarakhand, to enable audit teams to conduct data-driven, risk-based audit planning audit planning and execution. The initiative emerged from a recognized need to leverage the office's rich data repository and existing Tableau-based risk assessment models to perform data-driven hybrid audits.

THE PREVALENT APPROACH

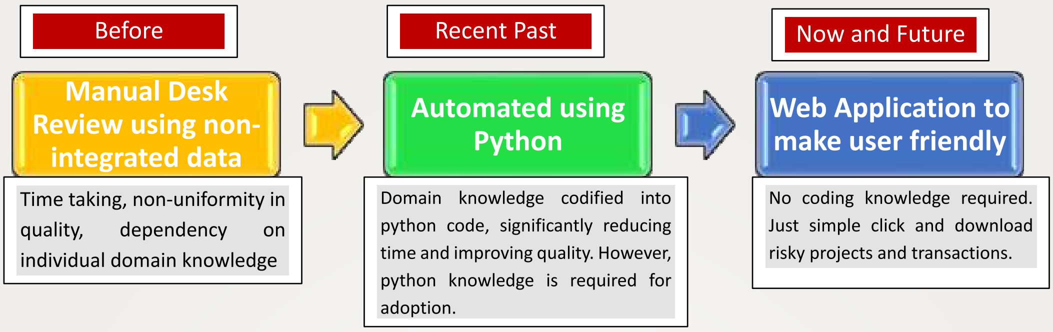
Audit teams have traditionally relied on the expertise of Data Analytics Cell to access detailed project, contract, and transaction-level risk assessments for audit planning. The conventional desk reviews have focused on past reports and selective expenditure analyses only. Audit teams, therefore, required a simple, accessible way to obtain project, contract, and transaction-level risk assessments for audit planning without needing advanced data analytics skills.

INNOVATIVE IT SOLUTIONS FOR DATA DRIVEN AUDIT

AuditWise aims to automate the entire data analytics workflow to enhance efficiency, promote self-service analytics, and ensure broader use of existing tools. By embedding domain expertise, the automation code addresses discrepancies in team capabilities and ensures a consistent quality of analysis across audits.


AuditWise
Understanding Entity
Data Analytics for Risk
Statistical Analysis
Network Analysis
Projects and Contract selection for audit
Basic Statistics
Parameters based o domain knowledge and data available
Outlier analysis
Collusion graphs
Risk score based o weights
Scatter plots
Checklist to examin

The web application requires no coding knowledge; users can simply click to download risky projects and transactions. While initially developed for Public Works audits, the platform is designed to scale across other departments like Agriculture, Health, and Education. The ultimate output of the desk review is a detailed list of Projects/Contracts/Transactions to examine in the field audit.


Before
Manual Desk Review using non-integrated data
Recent Past
Automated using Python
Now and Future
Web Application to make user friendly

Time taking, non-uniformity in quality, dependency on individual domain knowledge

Domain knowledge codified into python code, significantly reducing time and improving quality. However, python knowledge is required for adoption.

No coding knowledge required. Just simple click and download risky projects and transactions.

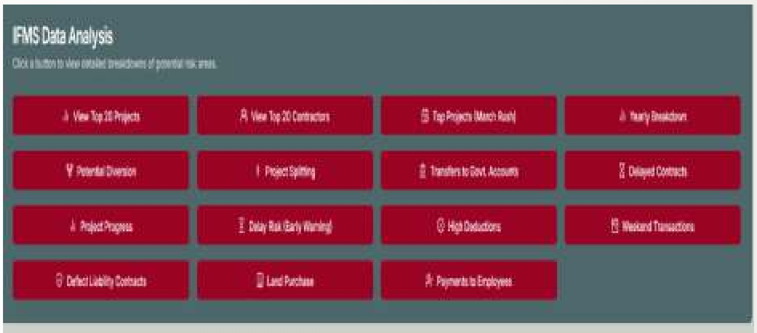
The application's capabilities are broadly structured around data analysis and statistical analysis to inform project selection for audit. It integrates multiple datasets to make audit planning strategic and data-based.

Data Analysis (Understanding Entity & Risk)

The various data sources used as input (in excel/csv file format) include:

a) The IFMS data as mentioned below is used to understand the profile of the auditee and risk parameters:

- Major contractors
- March Rush Expenditure
- Transfer to Government Accounts
- Voucher-wise money value
- Delays in contracts execution


IFMS Data Analysis
View Top 10 Projects
View Top 20 Contractors
Top Projects (March Rush)
Yearly Breakdown
Potential Diversion
Project Splitting
Transfers to Govt. Accounts
Delayed Contracts
Project Progress
Delay Risk (Early Warning)
High Deductions
Weekend Transactions
Defect Liability Contracts
Land Purchase
Payments to Employees

Click a button to view detailed breakdowns of potential risk areas.

- GST payments made to invalid GSTN numbers
- Vouchers with high deductions
- Land Purchase related transactions for public works
- Payments made to employees from non-salary, GPF, pension head of accounts.

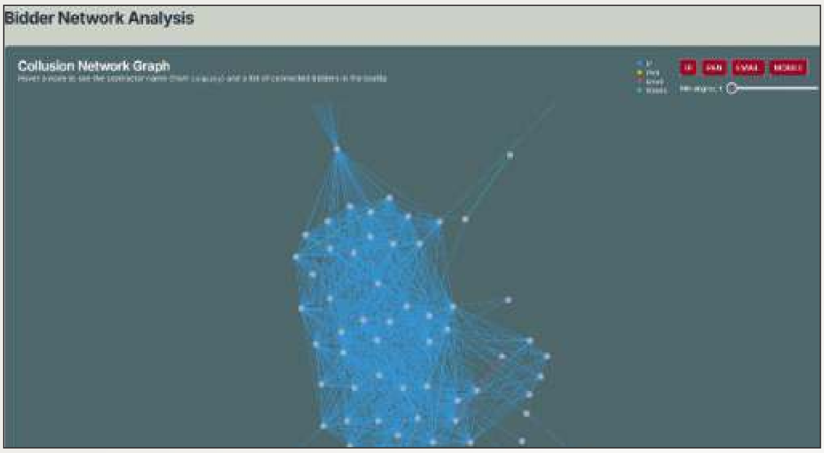
b) The e-Procurement data is used for identifying potential collusive practices in awarding tenders:

- `Number of bids received
- Bidders related to each other (same mobile, email ID, IP addresses etc.) Network analysis (shown in picture)
- Bids with less time given
- Retendering, cancellation of tenders and corrigendum issued

c) GST data is used for checking the GSTN status and payments made to GSTNs which are no longer active.

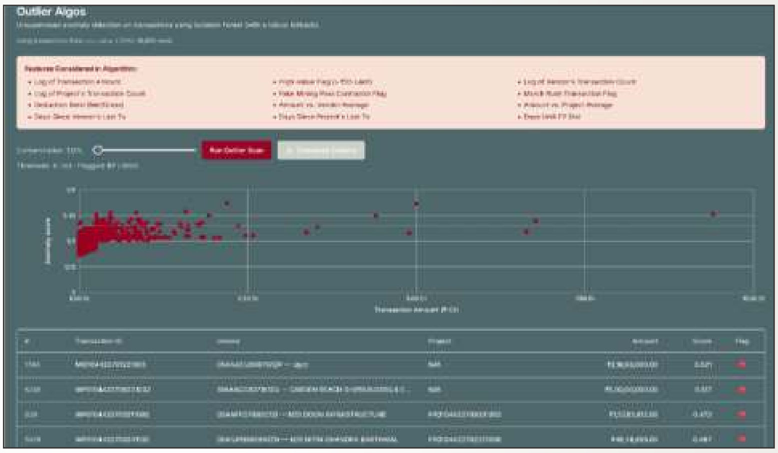
d) Royalty data is used for verification of forms issued by the mining department through which it can be ascertained whether the contractor is using illegally mined materials for construction or by submission of fake forms to avoid royalty payments.

Statistical Analysis



Various statistical analysis could be made to identify outliers (e.g., high expenditure in short-duration projects). Using Isolation Forest Algorithm, the application gives transactions based on contamination level given. These transactions could be used for detailed scrutiny irrespective of the projects selected.

The application ensures:



- **Data Security:** All file processing and data analysis occur entirely within the user's web browser. Sensitive financial data files are never uploaded to any external server.
- **Scalability:** AuditWise is deployed on a serverless platform (Firebase App Hosting). Since heavy processing is client-side, the architecture is inherently scalable and can automatically handle traffic from 200 users a day (or many more) without any intervention.
- **Low Costs:** Costs are expected to be zero or very low due to the generous free tier of Firebase App Hosting and the lack of other backend services, databases, or AI models.

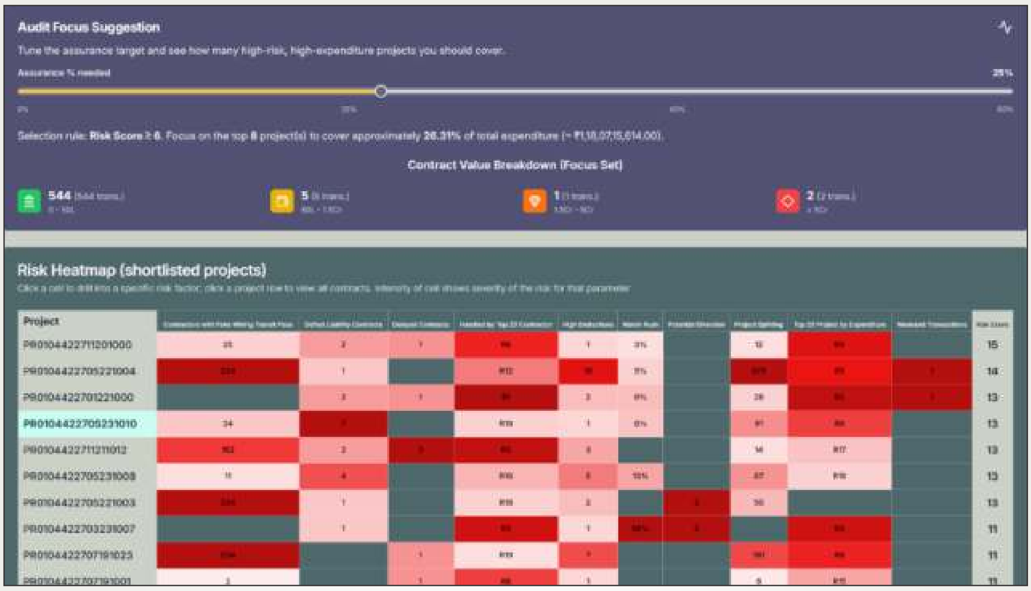
BENEFITS, REPLICABILITY AND SUSTAINABILITY

It empowers audit teams to conduct data-driven, risk-based audit planning using government financial and procurement data. It significantly enhances the traditional desk review process by enabling the systematic identification of high-risk transactions, thereby improving audit quality, transparency, and efficiency. The app helps identify risky projects and contracts using various risk parameters developed with domain knowledge of works departments.

The key benefits include:

i) **Project-Wise Risk-Based Checklists:** Audit teams receive a detailed, project-wise checklist of areas to be examined based on a Risk Heatmap which ensures that data-flagged risks are systematically verified.

ii) **Voucher-Level Verification Support:** Teams are provided with ready-made voucher-level details for field checks, which reduces manual sifting, saves time, and ensures critical transactions are not overlooked.



Audit Focus Suggestion

Tune the assurance target and see how many high-risk, high-expenditure projects you should cover.

Assurance % needed 25%

Selection rule: **Risk Score ≥ 6**. Focus on the top **8** project(s) to cover approximately **26.31%** of total expenditure (~ ₹1,18,07,15,614.00).

Contract Value Breakdown (Focus Set)

Risk Heatmap (shortlisted projects)

iii) Enhanced Rigour: The integration of advanced statistical analysis and automated outlier detection enhances the rigour of the audit process, allowing auditors to focus on unusual patterns, potential frauds, and high-risk areas.

The data driven desk review is replicable with the availability of requisite data-IFMS data, e-Procurement data, GST and Mining data.

Team Members:
Mr. Sanjeev Kumar, AG
Mr. Pavan Kumar Reddy R, Sr. DAG
Mr. Abhinav Singh, AAO
Mr. Deepender Singh, AAO
Mr. Vikas Chahar, AAO

9. Application of Forensic Audit techniques in detecting fraud in Tamil Nadu Prisons (Principal Accountant General (Audit-II), Tamil Nadu)

BACKGROUND

A Compliance Audit of Prison Department, Tamil Nadu covering the period 2017-18 to 2021-22 was conducted by the office of the Principal Accountant General (Audit-II), Tamil Nadu and Puducherry, Chennai to assess the achievement of the core objective of the Department in rehabilitation of prisoners and to ascertain whether the activities were carried out as envisaged in the Rules and Manual provisions.

INNOVATIVE APPROACH

Audit adopted **Forensic Audit techniques** by systematically deploying **Computer Assisted Audit Techniques (CAATs)** and **Data Mining Tools** to detect irregularities in procurement, supply and wage payments in the Prison Department of Tamil Nadu.

i) CAATs were extensively used to process large datasets, obtained both from the Department and external agencies (GST Department). These tools enabled:

  - Verification of transactions and balances from registers and accounts.
  - Identification of anomalies by re-performing calculations on procurement and wage data.
  - Sampling and extraction of high-value transactions, such as invoices above ₹10 lakh, for detailed scrutiny.
  - Cross-matching GST returns with departmental purchase records, to detect under-reporting by suppliers.
  - Reconciliation of Gate Passes with stock registers of both Central Prisons and user departments.

ii) Data Mining was used to uncover hidden and unexpected patterns in procurement and supply data by applying the following methods:

  - **Discovery Analysis:** Identified previously unknown mismatches between prison purchases and suppliers' GST declarations.
  - **Predictive Modelling:** Forecasted inconsistencies in raw material procurement and utilisation trends.
  - **Deviation and Link Analysis:** Detected anomalies such as non-generation of e-Way bills, belated stock entries, and collusive entries across prison and user department records.

OBSERVATIONS

- With respect to **procurement of raw materials from private suppliers,** audit reviewed the departmental records (stock registers, invoices of suppliers, payment bills) which was cross verified with external data (E way bills and GST returns of suppliers) and observed that there were discrepancies in procurement of raw materials as reported by the Department and that of sales turnover disclosed in GST return of the supplier leading to suspected fraud in procurement. None of the suppliers generated e-way bill for supply of raw materials.

- With respect to **Receipt of Indents for Prison products** from State Government Departments and supply thereon, the Department did not produce Register of orders for the period from 2017-18 to 2020-21. Therefore, the supply of the manufactured products to the user Department was cross verified through Gate Passes issued by the Central Prisons and the records maintained at the user Departments. Audit team after visiting 78 State Government offices, observed that the manufactured products reported as supplied to the State Departments were not actually received by them, leading to misappropriation of Government stock by prison officials, causing loss to State exchequer.
- With respect to **Payment of Wages,** audit observed disproportionate payments wherein Manufactory prisoners earned up to ₹60,699 (2019-20), while Maintenance prisoners received only ₹5,400 and non-compliance with rotation policy, resulting in inequitable distribution of wages and suspected manipulation.

BENEFITS, REPLICABILITY AND SUSTAINABILITY

By leveraging CAATs and Data Mining Techniques, audit effectively and efficiently analysed the large datasets, identified potential issues and focussed on high-risk areas and ultimately detected the misappropriation and fraud in the Prison Department of Tamil Nadu.

The experience gained from the forensic audit techniques can be disseminated with field parties for application during field audit of other departments and also by other Audit offices.

Team Members:
Mr. K.P. Anand, PAG
Mr. Vishwanath Singh Jadon, AG
Ms. Nikhila V Narendra, DAG
Mr. Chandra Seetharaman, Sr. AO (Retd)
Mr. Palanisamy, Sr. AO (Retd)
Mr. Shrish Pandey, AAO
Mr. S. Gopal, SAO (Retd.)
Mr. Sourav Ghosh, AAO

10. *ARTIFACIAL* Intelligence in Public Auditing (Information Systems Wing)

BACKGROUND

Public auditing has traditionally relied on transactional scrutiny and document-based verification. However, one crucial data domain that has remained underutilized is the repository of photographic records collected under various welfare schemes. Although these images are routinely gathered by implementing agencies, they are seldom subjected to analytical scrutiny during audits. This has left schemes vulnerable to ghost entries, identity duplication, and systemic leakage. These challenges called for a paradigm shift that leverages data intelligence to detect hidden patterns and strengthen audit evidence.

INNOVATIVE APPROACH

To address the challenge, an indigenous image analytics solution titled ***ARTIFACIAL* INTELLIGENCE** was conceptualized and developed entirely in-house using open-source Python libraries. The tool introduces visual data as a core audit asset, enabling forensic-level scrutiny of beneficiary photographs. It automatically detects duplicate and near-duplicate faces across large datasets, identifies records lacking discernible human faces that may represent ineligible or placeholder entries, and detects instances where the same individual appears across multiple beneficiary lists under different identities. Designed as a plug-and-play desktop application requiring no specialized hardware or programming skills, the tool also generates intuitive visual outputs such as Sankey charts and structured audit trails to support evidence-based conclusions.

BENEFITS, REPLICABILITY AND SUSTAINABILITY

The solution was successfully deployed in the audit of **Welfare of Building and Other Construction Workers (WBOCW)** of the Government of NCT of Delhi. These deployments uncovered extensive anomalies and instances of beneficiary duplication, providing valuable leads for audit examination. A total of 1.98 lakh images were processed wherein 35,093 duplicate or invalid images were detected.

Numerous IAAD officials have been trained in the use of the tool, and replication is already underway across IA&AD offices. The initiative has thus established a new benchmark for technology-enabled beneficiary verification, significantly strengthening audit evidence and enhancing accountability in welfare delivery.

The ***ARTIFACIAL INTELLIGENCE*** initiative has redefined the boundaries of public auditing by integrating image analytics and artificial intelligence into audit workflows. It marks a decisive shift from document-centric to intelligence-led auditing, enabling systemic, scalable, and data-backed risk detection. By harnessing visual data for forensic analysis, the department has demonstrated how the use of AI can effectively enhance transparency, accountability, and fiscal integrity in public governance.

Team Members:
Mr. Bijay Kumar Mohanty, CTO
Mr. Karan Vohra, Director
Mr. Raj Kamal Ranjan, Director
Mr. Anil Kumar Goyal, SAO
Mr. Chandersheel, AAO

11. Key Performance Indicator/Key Result Areas Framework designed (Central Region Wing)

BACKGROUND

The Central Region (CR) Wing of the Comptroller and Auditor General of India has developed a pioneering Key Performance Indicator (KPI) Framework which was conceived from the CAG's Strategic Leadership Conclave (April 2025) that outlined six Key Focus Areas (KFAs) namely Audit Quality, Stakeholder Engagement, Capacity Building, Leveraging Technology, Accounts Digitization, and Administrative Efficiency.

Before the Framework, there was absence of a unified and measurable performance evaluation system of the audit offices for the identified KFAs. Audit excellence lacked consistent definition and tracking, relying on qualitative assessments which hinder accountability and objective progress measurement, while lacking means to identify areas requiring capacity building and improvement. Key issues identified included delays in audit reports, limited stakeholder engagement, uneven technology adoption, and knowledge loss due to retirement without structured mentorship.

INNOVATIVE PERFORMANCE MANAGEMENT FRAMEWORK

The KPI Framework aligns with six identified KFAs and links each to measurable outputs by defining S.M.A.R.T (Specific, Measurable, Achievable, Relevant, Time-bound) indicators for each area thereby transforming vague objectives into quantifiable deliverables, providing a clear pathway for improvement that is measurable, consistent, and transparent. It introduces data-driven efficiency, such as mandating standardized templates for reports and peer reviews to enhance quality, and targets 30% desk reviews using AI/ML for technology leverage.

The framework is a proactive, outcome-based model, ensuring audits are not just compliant but impactful. The intended outcomes as stated in the KPI Framework inter alia include brevity, timeliness (Performance Audits field work completion within five months), and impact tracking via Audit Impact Cells.

The Framework is at par with international audit practices and can be further processed as an INTOSAI document to aid other SAIs in their audit endeavours.

The Framework's is amplified by three Guidance Notes (i) the Stakeholder Engagement Framework which fosters collaborative auditing, (ii) Staging of Pilot Studies helping firm up planning decisions, (iii) Intra-Region Peer Review which promotes cross-learning.

BENEFITS, REPLICABILITY AND SUSTAINABILITY

This initiative delivers profound, systemic benefits to the Department and stakeholders. For the Department, it instils accountability and data-driven decision-making through clear targets, driving high-impact/focussed work. Audit Impact Cells track recoveries and policy changes, reinstalling faith in our value to the governance structure of India.

A significant item identified in the whole process is the knowledge transfer for Business Continuity Planning within the organisation through mentorship programme.

Stakeholders gain from collaborative processes: reports incorporate feedback and constraints, with S.M.A.R.T recommendations achieving higher acceptance rates. Increased engagements build trust, leading to practical, implementable suggestions and stakeholders' investment in the audit processes.

Broader impacts include enhanced governance, with concise reports influencing policies in schemes and fostering transparency. Field offices can effectively utilise the Framework for staff targets, creating a leaner organization.

Linked to HoD performance assessments, it creates incentives for ongoing use, with QPRs enabling oversights and real-time adjustments. The Guidance Notes further help to institutionalize knowledge.

The Framework is replicable as every Functional Wing can populate the Framework with cluster-specific KFAs, KRAs, and KPIs for suitability.

Team Members:
Ms. Rashmi Aggarwal, DG
Mr. Sumit Kar, SAO

12. Capacity Development Initiative (Commercial Wing)

BACKGROUND

There are about more than 750 Central Public Sector Undertakings (PSUs) and more than 1,700 State PSUs with large number of Government Ministries/departments and Autonomous Bodies (ABs) being audited by the Commercial Cadre Officers (CCOs) under the commercial wing. To audit the increasing complexity of operations and regulatory environment of these entities, the CCOs need to have a comprehensive understanding of the various aspects required for auditing.

The auditees have digitized their business processes, are generally run by qualified professionals and are now using modern digital tools like Big Data (large-scale data analysis) and ERP systems (software that manages business activities). Most PSUs have adopted Indian Accounting Standards (Ind AS) and the listed ones are also required to follow the rules and guidelines set by SEBI (Securities and Exchange Board of India), which further increases the complexity of financial reporting and compliance.

It was noticed that the departmentally promoted AAOs of Commercial cadre were largely from non-commerce background. Further, review of existing training mechanism necessitated need of training from domain experts. Even for the SAOs of Commercial Cadre, it was felt that there was a strong need to improve their knowledge and skills continuously.

COLLABORATIVE PROFESSIONAL DEVELOPMENT FRAMWORK

Taking forward the capacity building initiatives, a Memorandum of Understanding (MoU) was signed with the Institute of Chartered Accountants of India (ICAI) on 21.04.2025 which establishes a framework for collaboration between the O/o C&AG and the ICAI to leverage the experience and expertise of ICAI in the areas of accounting standards, auditing standards, auditing in ERP environment, cyber security, etc. This is a 3-tiered collaboration with ICAI which includes two levels of certification courses (entry level and advanced level) along with ICAI's support for the Continuous Professional Education (CPE).

The first entry level certification course has already been conducted in ICAI's Centre of Excellence, Hyderabad during 5 May - 5 June 2025 in which 50 officers (48 newly promoted AAOs of commercial cadre with 2 Group Officers as mentors) have been imparted training on Indian Accounting Standards (Ind AS), Standards on Auditing (SAs) and auditing in ERP environment.

BENEFITS, REPLICABILITY AND SUSTAINABILITY

The collaboration with ICAI gives an opportunity to gain expertise from India's premier accounting body. These courses have been designed to build foundational knowledge, enhance analytical capability, and bridge the gap between theory and field practice. It adopts a multi-modal pedagogy focusing on conceptual clarity, applied learning, and contextual relevance. The curriculum for the courses was developed after detailed deliberations and with technical inputs from ICAI's specialized committees.

Sessions during the training programmes are delivered by eminent domain-specialised expert faculties coupled with practical case studies, Multiple Choice Questions, group assignments etc. and an assessment exam at the end of the course. A certificate by ICAI is also awarded to the participants who successfully complete the course and pass the examination conducted by ICAI after completion of the course.

In order to utilize the learning and knowledge so acquired, the directions were issued to the respective field audit offices for the deployment of the trained AAOs for financial audit of PSUs. Further, feedback on their performance would also be obtained from the field audit offices after six months.

The programmes succeeded in introducing participants to the commercial accounting and auditing and related standards in a compact and intensive format. Group activities were conducted where participants were required to solve the case studies which helped consolidate learning, promote peer discussion, and hands-on learning.

The officers trained shall be deployed as Key Resource Persons for the Field Audit Offices and shall be used as Master Trainers in Capacity Building Programmes to be conducted within IA&AD.

The Capacity Building Framework of Commercial Wing has been prepared and circulated to fields offices so that it would held them to assess the level of capacity and skill of officers and map the same against the required functional competency. Training Programmes in Category I and Category II of the framework are institutionalized with ICAI to cover all recent AAOs (at least five years) and majority of the Sr. AOs in the respective certification courses. Specific capacity development plans (Category III) are institutionalized to cover as part of annual audit plan for each field office to have a focused and monitored approach for the same.

The Commercial Wing also undertook a structured change management process aimed at identifying and addressing evolving training needs. The existing capacity gaps were identified through discussions with field teams across various offices, Heads of Departments (HoDs), and desk officers at Headquarters. This participatory approach ensured that the insights captured reflected both ground-level operational challenges and strategic priorities at the institutional level.

Further, the Commercial Wing also conducted a systematic review of existing training programs of CAG institution. Based on these the capacity building strategy was realigned to focus on core functional competencies, including stronger grounding in accounting and auditing standards, analytical skills, documentation practices, and professional skepticism.

Team Members:
Mr. Naveen Singhvi, PD
Mr. Gurdeep Singh, SAO
Mr. Narender, SAO

13. Engagement of CAs for the audit of the accounts of Autonomous and other bodies (Autonomous Bodies Wing)

BACKGROUND

The financial audit of Autonomous and other bodies is done by the audit team of CAG comprising Senior Audit Officers/Assistant Audit Officers duly supervised by the Group Officer. The audit certificate in the form of Separate Audit Report is issued to the autonomous bodies which is laid before the Parliament/State Legislature.

LEVERAGING PROFESSIONAL EXPERTISE IN AUDIT

The need to focus on audit of autonomous bodies considering their increasing expenditure and complexity of their operations was emphasized as per organizational priority and in this context, a Committee on Audit of Autonomous Bodies comprising of DAI (Report Central), DAI (Commercial), ADAI (Eastern Region), Principal Director (Autonomous Bodies) and Principal Director (Commercial) was constituted to design the framework for audit of autonomous bodies and improvement in their audits.

The committee in its report dated 9 April 2025 recommended that the financial audit of the Autonomous Bodies should be carried out by the audit teams of the CAG's institution and CA Firms shall be engaged as external experts to bridge the capacity gap as a short to medium term arrangement. The Report Central Wing took proactive steps and expeditiously finalized the engagement process of CA Firms. Expression of Interest (EOI) was invited for engagement of CA Firms already empanelled with CAG having the point score of 15 and above for audit of Central Autonomous Bodies (CAB)s/State Autonomous Bodies (SABs)/Urban Local Bodies (ULBs). It was proposed to appoint CA Firms for 39 stations for financial audit of 286 CABs, 10 SABs and 2 LBs.

The EOI from 904 CA firms were received. The EOIs were vetted/scrutinized within a brief period of one month based on which 446 CA Firms were found eligible. Thereafter, 70 CA Firms were appointed in early July 2025.

BENEFITS, REPLICABILITY AND SUSTAINABILITY

Initiatives taken on the engagement with CAs and embedding them in audit is paying a pivotal role in bridging the capacity gaps, building up professionalism and improving competency in augmenting the personal capacity of IAAD Staff in carrying out financial audits. This initiative of working together with experts is expected to build up professionalism in execution of independent financial audits that would impact the quality of audit products/report, contributing towards transparency and accountability of autonomous and other bodies audited by the CAG.

Team Members:
Ms. Kavita Prasad, DG
Mr. Jahangir Inamdar, PD
Mr. Naveen Singhvi, PD
Ms. Taanya Ambastha, Dy Director
Ms. Radhika Suri, Dy Director

14. Bridging Language and Culture: Enhancing Audit Quality through Tamil Language Proficiency (Principal Accountant General (Audit-I), Tamil Nadu

BACKGROUND

The Office of the Principal Accountant General (Audit–I), Tamil Nadu, conducts audits of departments and agencies of the State Government, where official communication and records are predominantly in Tamil language. A significant proportion of the Office staff comprises non-native Tamil speakers which presents challenges in understanding official communication which is primarily in Tamil.

This linguistic gap often affects the efficiency and accuracy of audit examination and, consequently, the quality of audit products.

TARGETED LANGUAGE CAPACITY BUILDING INITIATIVE FOR AUDIT EXCELLENCE

To address this challenge, the State office has initiated a collaboration with the Tamil Virtual Academy (TVA) to design and deliver structured Tamil language training programmes tailored specifically to the needs of audit staff.

The Tamil Virtual Academy (TVA) is under the administrative control of the Government of Tamil Nadu. In consultation with TVA, the office designed a customized Tamil language course focusing on:

a) understanding official Tamil used in Government Orders, records, and correspondence;

b) building conversational proficiency for effective field communication;

c) developing the ability to read, interpret, and summarize Tamil documents relevant to audit.

The course structure included 10 weeks of training (2.5 hours per day), with bilingual faculty and periodic assessments. Two batches of officers have already completed this programme successfully, and the feedback received has been overwhelmingly positive. Building on the success of the initial phases, the office now intends to expand this initiative through a Continuous Development Model (CDM) in collaboration with TVA as mentioned below:

i) Curriculum Enhancement for Upcoming Batches

Based on feedback from participants and TVA faculty, the curriculum for the forthcoming (third) batch planned to commence in November 2025 will include:

a) Focused modules on interpreting audit-related terminology and official documents;

b) Case-based exercises drawn from audit scenarios;

c) Expanded conversational practice to improve fluency and comprehension in real-world contexts.

ii) Creation of a Digital Repository

A digital Tamil–English reference repository will be developed jointly with TVA, containing frequently used words, phrases, and sentence structures from government documents and audit evidence. This repository will:

a) serve as an accessible reference for auditors during fieldwork and report drafting;

  b) support continuous self-learning;
  c) promote uniform understanding and translation of official terminology.

iii) **Continuous Feedback and Evaluation**

A structured feedback mechanism using digital tools (e.g., Google Forms) will be implemented to gather inputs from trainees, faculty, and functional wings. These insights will be used to periodically update the syllabus and teaching methods, ensuring that training remains relevant and effective.

iv) **Peer-Led Oral Tamil Sessions**

Inspired by the success of informal oral Hindi sessions conducted during lunch breaks, the office will introduce peer-led Oral Tamil Conversation Circles. Native Tamil-speaking staff will volunteer to conduct short, interactive sessions for non-native colleagues in an informal setting. This initiative aims to:

  a) Encourage practical use of Tamil in a friendly environment;
  b) Foster camaraderie and teamwork; and
  c) Bridge linguistic and cultural gaps among staff members.

v) **Periodic Refresher Courses**

To sustain language proficiency, refresher courses will be conducted periodically in consultation with TVA. These sessions will focus on advanced comprehension and vocabulary relevant to emerging audit areas. The scheduling will be planned in alignment with audit cycles to ensure minimal disruption to work.

BENEFITS, REPLICABILITY AND SUSTAINABILITY

The collaboration with TVA and the institutionalization of Tamil training under the Continuous Development Model is expected to yield the following long-term benefits:

i) **Enhanced Audit Quality due** to improved comprehension of records and official correspondence resulting in more accurate analysis, better audit observations, and higher-quality reports.

ii) **Operational Efficiency** due to reduced dependence on translations or intermediaries which will speed up audit processes and promote self-reliance among teams.

iii) **Capacity Building** in the form of regular training and refresher modules will ensure continuous professional growth and skill enhancement.

iv) **Cultural Harmony and Inclusivity** by bridging linguistic barriers, promoting mutual respect and appreciation of Tamil culture which will create a more cohesive and harmonious workplace.

v) **Institutional Credibility** by proactively addressing a key operational challenge.

vi) **Replicability:** The initiative can be replicated by other offices or institutions to overcome linguistic barriers and promote inclusive participation.

Team Members:
Mr. D. Jaisankar, PAG
Mr. Prithavipal Singh Kanawat, Sr. DAG
Mr. R. Giriprasad, SAO
Mr. M. Madhusudan, SAO

15. Use of AI-Powered Interpretation for International Trainings (iCISA)

BACKGROUND

The International Centre for Information Systems and Audit (iCISA), contributes to global capacity building in public auditing primarily focusing on emerging technologies and use of data analytics in audit. iCISA has trained over 5,900 professionals from 154 countries on varied topics.

Differences in English proficiency among international trainees sometimes pose challenges in fully engaging with the training content or become an important consideration for some SAIs while choosing to nominate and send participants.

INCLUSIVE LEARNING INITIATIVE

In its continuous effort to make training programmes more accessible, and reaching out to participants from diverse linguistic backgrounds, iCISA took a significant step forward by using a real-time AI-based interpretation tool for translation/interpretation in Spanish during the International Training Programme (ITP) on Performance Audit conducted from 10th to 21st March 2024.

This initiative marked a shift towards greater inclusivity by using emerging technology to bridge language gaps as Spanish-speaking participants were able to engage during the sessions more effectively. Notably, the programme saw first-time participation from Venezuela and São Tomé and Príncipe, an achievement directly attributable to the availability of real-time Spanish interpretation.

BENEFITS, REPLICABILITY AND SUSTAINABILITY

The AI tool for real time interpretation /translation services resulted in following benefits:

- **Instantaneous Translation, Effectiveness and Quality**

  AI-based interpretation significantly reduced the lag common with manual translation/ interpretation. It also maintained consistency in technical vocabulary, ensuring precise translation of audit-specific terms. Customized glossaries ensured accurate interpretation of technical phrases such as "performance audit" and "quality assurance." Feedback from participants highlighted improved understanding and engagement.

- **Seamless Usability**

  Participants could access real-time audio translations, captions and visual transcripts on their personal devices using a session code which required no additional apps or hardware. The intuitive interface allowed participants to instantly switch languages. The AI-tool integrated smoothly with platforms like Zoom and Microsoft Teams.

- **Scalability and Accessibility**

  The platform enabled simultaneous interpretation for all participants, allowing each participant to select Spanish audio or captions in real time. Its ability to support over 50 languages makes it a scalable solution for future ITPs with Arabic or French-speaking participants. As a cloud-based tool, it is available 24/7, removing the scheduling constraints often associated with human interpreters.

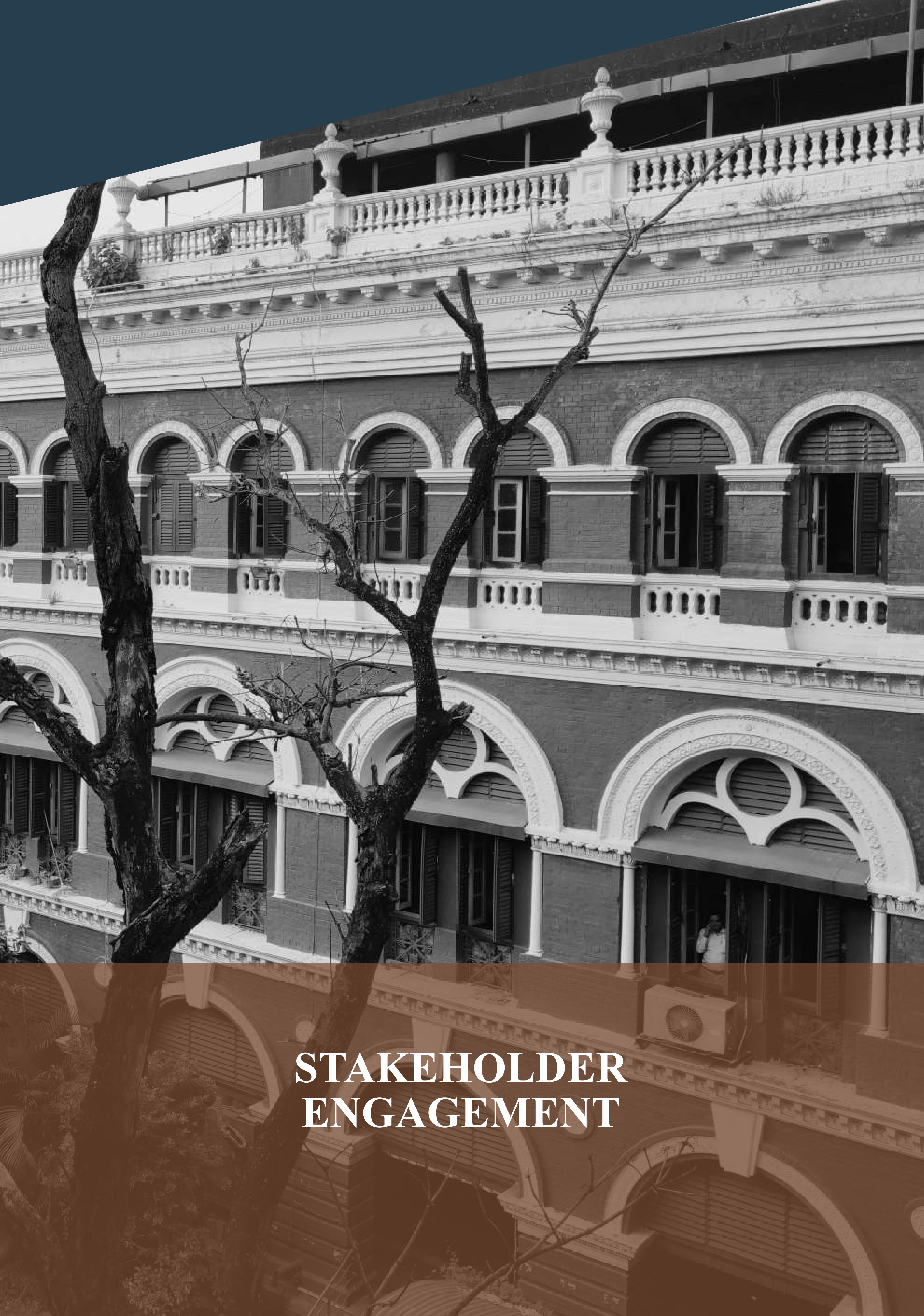
- **Cost Efficiency**

  While the cost of the AI-based real time interpretation tool was similar to that of human interpreters for consecutive translation, it was far more cost-effective than human-based simultaneous interpretation. The AI solution eliminated the need for expensive infrastructure such as interpretation booths, headsets and other setup costs typically required for simultaneous interpretation.

The successful conduct of the 163rd ITP demonstrated the potential of emerging technologies in overcoming linguistic barriers in global capacity-building initiatives. This successful use case opens pathways for conducting multilingual training programmes for participants from non-English speaking regions. Other Central Training Institutes can also adopt AI-based real time translation for conducting multilingual trainings.

Team Members:
Dr. Gaurav Kumar, PD
Mr. Abhishek Singh, Director
Ms. Julie, SAO
Mr. Vaibhav Rawat, AAO
Mr. Harsh Verma, AAO
Mr. Mukul Verma, Accountant

Chapter 2



STAKEHOLDER ENGAGEMENT

1. District-centric Pension-GPF Adalat cum Accounts Workshops (Principal Accountant General (A&E), Telangana)

The Office of the Principal Accountant General (A&E), Telangana, organized district-centric Pension-GPF Adalat cum Accounts Workshops to strengthen accounting practices at the grassroots level so as to minimize common accounting errors observed in the Monthly Accounts and vouchers submitted by Account Rendering Units. The workshops aimed to enhance the knowledge of officials involved in the preparation and submission of Monthly Accounts and vouchers, guide Drawing and Disbursing Officers (DDOs)/departmental staff on preparation and submission of pension and GPF withdrawal proposals and improve coordination between officials of the Accountant General's Office and Government Departments.

Between April and September 2025, four such Adalat cum workshops were held in 13 districts with participation of 250–300 officials in each workshop which were conducted at district headquarters under the aegis of respective Collectors involving participation from treasury officers, pay and accounts officers of works and forest department, DDOs, pensioners & pensioners associations and GPF subscribers apart from officials of AG office.

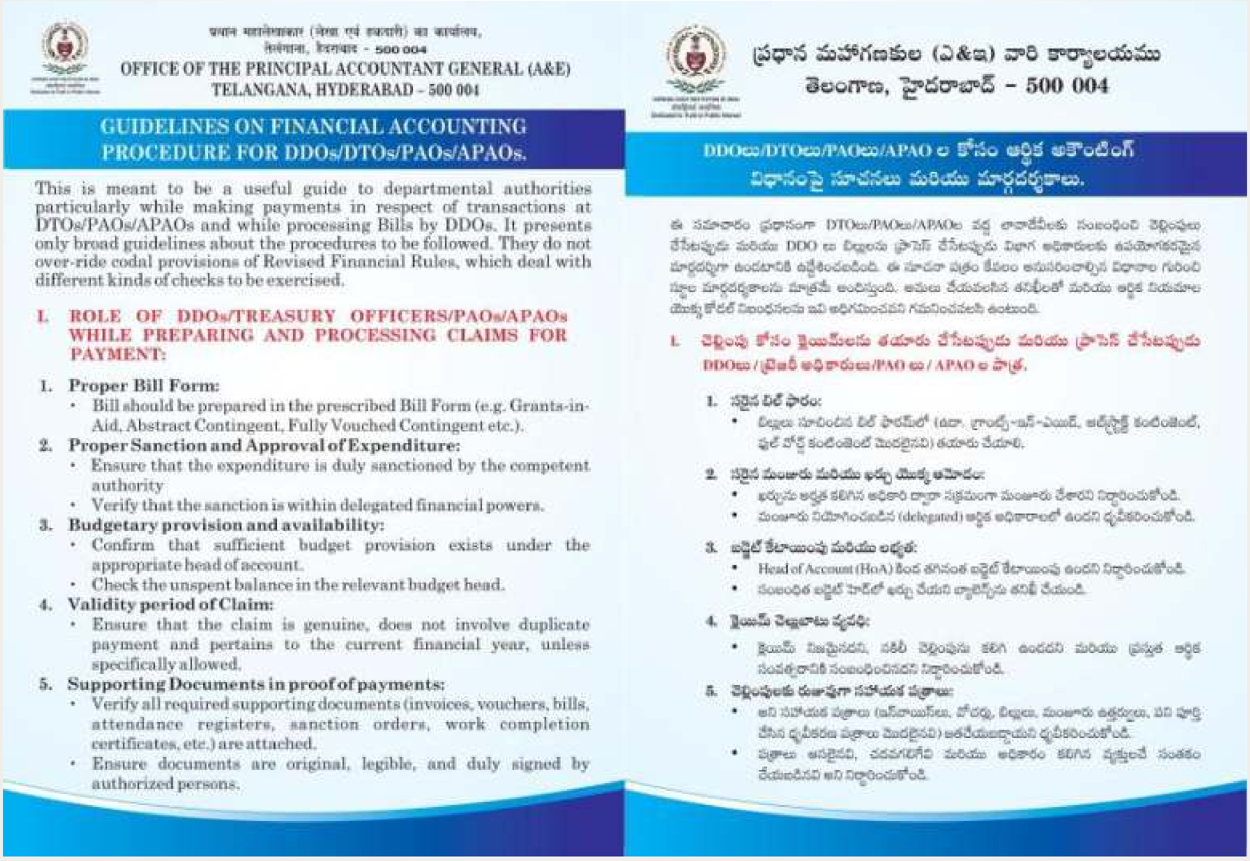
The key outcomes included:

- Receipt of a significant number of wanting vouchers and paid cheques.
- Progress in submission of pending Detailed Contingent (DC) bills against outstanding Abstract Contingent (AC) bills.
- Focus on timely submission of Monthly Accounts.
- Expediting action for settlement of pending paras and ensure regular follow-up with AG.

These workshops will strengthen financial discipline and improve the quality of the accounts. This will also build capacities, strengthen the Public Financial Management framework in the state of Telangana.

To further expand the scope of stakeholder engagement, a Tripartite MoU was signed on 17 October 2025 between the Office of the PAG (A&E), Telangana, Finance Department, Government of

Telangana and Dr. MCR HRD (Dr. Marri Channa Reddy Human Resource Development) Institute of the Government of Telangana.



प्रधान महालेखाकार (लेखा एवं हकदारी) का कार्यालय,
तेलंगाना, हैदराबाद - 500 004
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (A&E)
TELANGANA, HYDERABAD - 500 004

GUIDELINES ON FINANCIAL ACCOUNTING PROCEDURE FOR DDOs/DTOs/PAOs/APAOs.

This is meant to be a useful guide to departmental authorities particularly while making payments in respect of transactions at DTOs/PAOs/APAOs and while processing Bills by DDOs. It presents only broad guidelines about the procedures to be followed. They do not over-ride codal provisions of Revised Financial Rules, which deal with different kinds of checks to be exercised.

I. ROLE OF DDOs/TREASURY OFFICERS/PAOs/APAOs WHILE PREPARING AND PROCESSING CLAIMS FOR PAYMENT:

1. **Proper Bill Form:**
   - Bill should be prepared in the prescribed Bill Form (e.g. Grants-in-Aid, Abstract Contingent, Fully Vouched Contingent etc.).
2. **Proper Sanction and Approval of Expenditure:**
   - Ensure that the expenditure is duly sanctioned by the competent authority
   - Verify that the sanction is within delegated financial powers.
3. **Budgetary provision and availability:**
   - Confirm that sufficient budget provision exists under the appropriate head of account.
   - Check the unspent balance in the relevant budget head.
4. **Validity period of Claim:**
   - Ensure that the claim is genuine, does not involve duplicate payment and pertains to the current financial year, unless specifically allowed.
5. **Supporting Documents in proof of payments:**
   - Verify all required supporting documents (invoices, vouchers, bills, attendance registers, sanction orders, work completion certificates, etc.) are attached.
   - Ensure documents are original, legible, and duly signed by authorized persons.

ప్రధాన మహాగణకుల (ఎ&ఇ) వారి కార్యాలయము
తెలంగాణ, హైదరాబాద్ - 500 004

DDOలు/DTOలు/PAOలు/APAO ల కోసం ఆర్థిక అకౌంటింగ్ విధానంపై సూచనలు మరియు మార్గదర్శకాలు.

ఈ సమాచారం ప్రధానంగా DTOలు/PAOలు/APAOల వద్ద లావాదేవీలకు సంబంధించి చెల్లింపులు చేసేటప్పుడు మరియు DDO లు బిల్లులను ప్రాసెస్ చేసేటప్పుడు విభాగ అధికారులకు ఉపయోగకరమైన మార్గదర్శిగా ఉండటానికి ఉద్దేశించబడింది. ఈ సూచనా పత్రం కేవలం అనుసరించాల్సిన విధానాల గురించి స్థూల మార్గదర్శకాలను మాత్రమే అందిస్తుంది. అమలు చేయవలసిన తనిఖీలతో మరియు ఆర్థిక నియమాల యొక్క కోడల్ నిబంధనలను ఇవి అధిగమించవని గమనించవలసి ఉంటుంది.

I. చెల్లింపు కోసం క్లెయిమ్‌లను తయారు చేసేటప్పుడు మరియు ప్రాసెస్ చేసేటప్పుడు DDOలు / ట్రెజరీ అధికారులు/PAO లు / APAO ల పాత్ర.

1. **సరైన బిల్ ఫారం:**
   - బిల్లులు సూచించిన బిల్ ఫారమ్‌లో (ఉదా. గ్రాంట్స్-ఇన్-ఎయిడ్, అబ్‌స్ట్రాక్ట్ కంటింజెంట్, ఫుల్ వోచ్డ్ కంటింజెంట్ మొదలైనవి) తయారు చేయాలి.
2. **సరైన మంజూరు మరియు ఖర్చు యొక్క ఆమోదం:**
   - ఖర్చును అర్హత కలిగిన అధికారి ద్వారా సక్రమంగా మంజూరు చేశారని నిర్ధారించుకోండి.
   - మంజూరు నియోగించబడిన (delegated) ఆర్థిక అధికారాలలో ఉందని ధృవీకరించుకోండి.
3. **బడ్జెట్ కేటాయింపు మరియు లభ్యత:**
   - Head of Account (HoA) కింద తగినంత బడ్జెట్ కేటాయింపు ఉందని నిర్ధారించుకోండి.
   - సంబంధిత బడ్జెట్ హెడ్‌లో ఖర్చు చేయని బ్యాలెన్స్‌ను తనిఖీ చేయండి.
4. **క్లెయిమ్ చెల్లుబాటు వ్యవధి:**
   - క్లెయిమ్ నిజమైనదని, నకిలీ చెల్లింపును కలిగి ఉండదని మరియు ప్రస్తుత ఆర్థిక సంవత్సరానికి సంబంధించినదని నిర్ధారించుకోండి.
5. **చెల్లింపులకు రుజువుగా సహాయక పత్రాలు:**
   - అన్ని సహాయక పత్రాలు (ఇన్‌వాయిస్‌లు, వోచర్లు, బిల్లులు, మంజూరు ఉత్తర్వులు, పని పూర్తి చేసిన ధృవీకరణ పత్రాలు మొదలైనవి) జతచేయబడ్డాయని ధృవీకరించుకోండి.
   - పత్రాలు అసలైనవి, చదవగలిగేవి మరియు అధికారం కలిగిన వ్యక్తులచే సంతకం చేయబడినవని అని నిర్ధారించుకోండి.

2. Audit Para Monitoring System (Accountant General (Audit), Delhi)

Audit Reports of the Comptroller and Auditor General (CAG) of India form the foundation of democratic accountability, enabling legislatures to oversee executive actions. Once laid before the Parliament/State Legislative Assembly, these reports are examined by the Public Accounts Committee (PAC) and the Committee on Government Undertakings (COGU).

To ensure timeliness and accountability, departments must furnish Action Taken Notes (ATNs) on audit observations within three months, followed by Action Taken Reports (ATRs) on PAC recommendations, and Explanatory Notes (ENs) on expenditure issues.

The Finance Department, Government of the National Capital Territory of Delhi (GNCTD) centrally monitors this compliance framework.

After a proposal for setting up of a web portal was sent (January 2025) by Accountant General (Audit), Delhi to the Principal Secretary, Finance, GNCTD, the Audit Para Monitoring System (APMS) was set up in a phased and consensus-driven manner which involved endorsements from Hon'ble Speaker, PAC/COGU Chair, knowledge-sharing presentations for legislators/senior administrators and training workshops for departmental nodal officers before final roll out across Delhi on 18 August 2025.

As part of APMS, all existing audit paras were digitized and audit compliance was thus made electronic, transparent, and real-time for the first time. The APMS resulted in paperless workflows which reduced procedural delays and automated reminders accelerated compliance. It has led to system strengthening as the backlog has been digitized into a centralized repository and provided institutional memory for future PAC/COGU deliberations.

The APMS establishes a model framework for adoption across other states/UTs. The launch of APMS in Delhi marks a transformative step in embedding accountability, efficiency, and transparency into the audit response cycle. By digitizing compliance, long-standing challenge in monitoring of ATNs was taken care of and this initiative also aligned with Digital India reforms and strengthened the legislature–executive–audit framework.

3. Conclave on Stakeholders Engagement: Punjab & Chhattisgarh (Northern Region Wing & Central Region Wing)

Strengthening Gover
Graced by the presence of
Singh Nijjar
Chairman,
nts Committee
ative Assembly
lagroop Singh Gill
on'ble Chairman,
ittee on Pu ertakings
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Ms. Sar
Deputy Co
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A Conclave on Stakeholder Engagement was held on 25 June 2025 in Chandigarh under the aegis of the Office of the Principal Accountant General (Audit), Punjab and was attended by Chairpersons and Members of the Public Accounts Committee (PAC) and Committee on Public Undertakings (COPU), as well as senior officers from Government of Punjab, representatives from the Punjab Pollution Control Board and Punjab Vidhan Sabha Secretariat along with Deputy Comptroller and Auditor General (RS–NR) and Director General (NR) and officers of PAG (Audit), Punjab.

The primary objective of the conclave was to foster meaningful engagement with key stakeholders, principally the Legislative Committees along with government departments. As part of the conclave, two panel discussions were held on the following themes:

- Audit Reports as Catalysts for Good Governance
- Pressing Environmental Concerns in Punjab and the Role of Audit

These sessions provided a platform for cross-sectoral dialogue, emphasizing the relevance of audit in enhancing transparency, accountability, and environmental sustainability in governance.

A key focus of the conclave was the timely and impactful discussion of audit reports. Speakers highlighted the importance of real-time feedback to ensure audit findings remain relevant and lead to tangible administrative and policy improvements. The role of elected representatives and legislative committees was also underlined, stressing that audits should help assess the effectiveness of government programs and be viewed as tools for systemic improvement.

The event further emphasized on empowering citizens through social audits, which involve direct participation of beneficiaries and communities, enhancing audit credibility and relevance.

Strengthening internal departmental audits was also seen as essential for better collaboration between audit offices and government departments. The conclave marked a progressive shift towards technology-enabled auditing, showcasing the use of GIS and satellite imagery. Environmental governance emerged as a critical theme, with experts highlighting how audits can expose policy and implementation gaps and drive reforms that promote sustainability and accountability.

The conclave marked a significant transformation in auditing, moving beyond traditional compliance checks to become a collaborative, stakeholder-driven tool for enhancing governance. It emphasized timely, technology-enabled audits that assess performance and recommend actionable reforms in vital areas like governance, environment, and public welfare. Through open dialogue and joint problem-solving, it deepened mutual understanding of challenges and ensured audit findings translate into practical improvements.

Strengthening impact of audit for good governance: Chattisgarh

A programme on "Strengthening impact of audit for good governance" was held on 23 September 2025 at Raipur to engage with the stakeholders from the State legislative committees and the executive departments in the State of Chhattisgarh. The programme was attended by the heads of the Committee on Public Undertakings and Committee on Local Audits. The Chief Secretary, along with the heads of various departments, were also present. The programme held under the aegis of the ADAI (CR), was organised by the office of Accountant General (Audit), Chhattisgarh.

कार्यालय महालेखाकार (लेखापरीक्षा), छत्तीसगढ़
OFFICE OF THE ACCOUNTANT GENERAL (AUDIT) CHHATTISGARH
"Strengthening Impact of Audit for Good Governance"
OFFICE OF THE ACCOUNTANT GENERAL (AUDIT) CHHATTISGARH

Following thrust areas formed the core of discussions:

i) *Expediting* discussion and examination of pending audit reports in legislative committees.

ii) *Enhancing* mutual understanding to strengthen the impact of audits on public administration and accountability.

iii) *Identifying* gaps in the implementation and monitoring of Government schemes for active legislative and governmental follow-up on audit reports, for building public trust.

iv) *Adopting* standardized accounting systems and transparent financial reporting to support comprehensive development of local bodies at the grassroots level.

v) *Promoting* innovation in public enterprises, adopting modern corporate governance practices, and enhancing digital monitoring.

The discussion emphasized the critical role played by the institution of the CAG, as a bridge between the executive and the legislature in ensuring accountability and transparency in public governance. The event helped in building trust, credibility and sense of partnership among stakeholders by promoting constructive input/feedback/suggestions from stakeholders towards a common goal of good governance and marked a transformative shift toward inclusive, and results-oriented auditing. By fostering synergy among audit institutions, government, and legislators, it positioned Audits as a catalyst for transparency, accountability, and continuous governance improvement.

4. Functional Wing Stakeholder Engagements

4.1 International Relations Wing

The Comptroller and Auditor General of India (CAG), also called the Supreme Audit Institution (SAI) of India has a significant presence in the international public sector audit community. At the global level, CAG of India is a member of the Governing Board of the International Organization of Supreme Audit Institutions (INTOSAI), the INTOSAI Working Group on Information Technology Audit (WGITA). CAG of India is also the Chair of the Asian Organization of Supreme Audit Institutions (ASOSAI) for the period 2024-2027.

Some of the multilateral and bilateral engagements are as follows,

- **Annual Meeting of INTOSAI Working Group on IT Audit (WGITA)**

34th Annual Meeting of INTOSAI WGITA
10th September 2025
Hyderabad, India

The 34th annual meeting of INTOSAI Working Group on IT Audit (WGITA) commenced on 10th September 2025 with the CAG of India emphasizing how rapidly evolving technologies like AI, big data, blockchain, and digital IDs are changing the way government's function alongside their risks especially in areas like cybersecurity, ethics, and public accountability. He also highlighted SAI India's partnerships with leading institutions like the IITs and the Bhaskaracharya Institute for Space Applications and Geoinformatics (BISAG-N) to build capacity in AI, machine learning, and GIS-enabled audits.

The meeting witnessed updates on several major international projects under the Work Plan for 2023- 25. The new Work Plan for 2026-28 was also adopted which includes projects that focus on strengthening IT audit practices, using technology in audits, and building global capacity.

WGITA Summit on AI and Emerging Technologies for Supreme Audit Institutions

The Comptroller and Auditor General (CAG) of India inaugurated the seminar on 11 September 2025, emphasizing how emerging technologies such as Artificial Intelligence (AI), Machine Learning (ML), Blockchain, and Cloud Computing are transforming governance. He also highlighted that SAI India is already leveraging AI and Big Data for fraud detection, remote auditing, and is in the process of developing its own AI language model to support audit activities.

Dr. V. Kamakoti, Director of IIT Madras, addressed two key dimensions — auditing AI systems and using AI in auditing. A panel discussion on *"Navigating Emerging Technologies for Auditors"* featured experts from Estonia, Poland, South Africa, and India, who underscored that while AI and Big Data offer significant opportunities, human judgment remains indispensable.

- **17th KSC Steering Committee Meeting, Hyderabad, India**

The 17th Steering Committee Meeting of the INTOSAI Knowledge Sharing Committee (KSC SC) was held in Hyderabad, India, on 12 September 2025, under the chairmanship of the Comptroller and Auditor General (CAG) of India. In his opening remarks, the CAG highlighted the progress made since the Nairobi meeting, focusing on information security, digital innovation, and the 'G Initiative' under INTOSAI's Strategic Plan 2023–28.

The Committee unanimously adopted the agenda, followed by updates from the Working Groups on Environmental Auditing, IT Audit, Debt Sustainability, and the Fight Against Corruption. SAI Brazil presented a Global Trends Report on megatrends shaping audits up to 2040, while SAI Czech Republic shared updates on EUROSAI initiatives.

The INTOSAI Secretariat and IDI provided overviews of global budgetary and capacity-building programmes. BISAG-N demonstrated the PM GatiShakti initiative, showcasing India's application of AI, GIS, and Big Data for real-time infrastructure monitoring. The Committee approved the Operational Plan for 2026–28.

- **Peer to Peer cooperation of SAI India with CAROSAI**

The Peer-to-Peer Cooperation Programme between SAI India and the Caribbean Organization of Supreme Audit Institutions (CAROSAI) covers the following areas of support:

- **Use of Artificial Intelligence (AI) in audit practice (virtual)**
- Review of audited General IT Controls and identification of risks impacting financial audits (virtual)
- Data analytics using various IT tools for sample selection, duplicate testing, gap analysis, and fraud detection (virtual)
- IT application and security control audits, on-the-job training on planning, execution, and reporting for a pilot IT audit:
  - **Part I:** Planning and Reporting (virtual)
  - **Part II:** Execution and Reporting (in-person)

During July–August 2024, virtual training sessions on the use of AI in audit practice, data analytics using IT tools for sample selection and fraud detection, and the review of audited General IT Controls were conducted by officers of SAI India. This was followed by an in-person visit to SAI Jamaica in November–December 2024.

- **IDI's SAI Young Leader Programme**

The INTOSAI Development Initiative (IDI) SAI Young Leaders (SYL) Programme is a global leadership initiative designed to empower young professionals from Supreme Audit Institutions (SAIs). The programme focuses on developing personal leadership capabilities, fostering innovation, and driving meaningful change within their organizations.

Ms. B. Saranya, Senior Deputy Accountant General, was selected by the IDI to participate in this programme and attended the First SAI Young Leaders International Interaction held from 30 September to 4 October 2024 in Kigali, Rwanda

- **IDI's Professional Education for SAI Auditors**

The IDI's PESA (Professional Education for SAI Auditors) Initiative, launched in March 2023, aims to enhance the professional skills and competencies of auditors working in Supreme Audit Institutions (SAIs).

Mr. Mohd. Faizan Nayyar, Director, and Mr. V. Narayana Murthy, Senior Audit Officer, participated in the Pilot PESA in-person interaction held in Pretoria, South Africa, from 14 to 16 October 2024.

Mr. Gowthaman R., Director, and Ms. Nidhi Mahajan, Senior Audit Officer, attended the PESA Continuing Professional Development (CPD) Programme for PESA Graduates, also held in Pretoria, South Africa, from 16 to 18 October 2024.

- **SAI India's initiative to contribute to ASOSAI capacity development activities**

The ASOSAI Seminar on “Audit of Public Debt” concluded on 30 May 2025 in Nanjing, China. The Comptroller and Auditor General of India deputed Mr. Kumar Abhay, Accountant General, to participate in the seminar as a subject matter expert as part of SAI India's initiative to contribute to ASOSAI's capacity development activities.

He delivered presentations on INTOSAI GUID 5250 - Guidance on the Audit of Public Debt, and presented an analysis of country papers along with a case study based on an actual audit conducted by SAI India, which provided valuable practical insights to the participants.

4.2 Government Accounts Wing

State Finance Secretaries Conference – 2025

राज्य वित्त सचिवों का सम्मेलन
19 सितंबर 2025, भारत मंडपम, नई दिल्ली
Conference of State Finance Secretaries
19th September 2025 | Bharat Mandapam, New Delhi
भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय, नई दिल्ली
Office of the Comptroller and Auditor General of India, New Delhi

The Comptroller and Auditor General (CAG) of India organized the Second Conference of State Finance Secretaries on 19 September 2025 in New Delhi. Chaired by the CAG, the conference was attended by around 200 delegates, including representatives from the Ministry of Finance, Reserve Bank of India, Controller General of Accounts, Controller General of Defence Accounts, State Finance Secretaries, and senior management and officers of the CAG of India.

The conference focused on Public Financial Management (PFM) and strengthening fiscal governance in the States. Key discussions covered digital transformation in governance, accounting and audit of State Public Sector Undertakings (PSUs), Centrally Sponsored Schemes, and best practices in public finance.

The CAG also released the first of its kind publication, State Finances 2022–23, which provides a decade-long analysis of fiscal trends of all states. Supported by interactive dashboards on the CAG website, it serves as a valuable resource for policymakers and researchers in public finance.

4.3 Railway Audit Wing

- **Interaction with Top Management of Railway PSUs**

A stakeholder engagement meeting was held on 22 July 2025 by the Additional Deputy Comptroller and Auditor General (Railways) with the Chairmen and Managing Directors (CMDs)/Managing Directors (MDs) and Directors (Finance) of nine Railway PSUs, including seven Navratnas — Rail Vikas Nigam Limited (RVNL), Rail India Technical and Economic Service Limited (RITES),Indian Railway Catering and Tourism Corporation Limited (IRCTC), Ircon International Limited (IRCON), Container Corporation of India Limited (CONCOR), RailTel Corporation of India Limited (RailTel), and Indian Railway Finance Corporation (IRFC) — as well as Dedicated Freight Corridor Corporation of India Limited (DFCCIL) and National High-Speed Rail Corporation Limited (NHSRCL).

The interaction facilitated open discussions on strategic, financial, and regulatory challenges and identified areas where audit can contribute to strengthening governance and efficiency. Key outcomes included consensus on ensuring timely access to records, expeditious query resolution, and enhanced management accountability, leading to improved audit quality, efficiency, and mutual trust between Audit and the Railway PSUs.

- **Conference with IIM Ahmedabad, Railway Board and CAG of India**

A two-day interactive conference was held on 24–25 July 2025 between the Railway Board, IIM Ahmedabad, and the Railway Audit Wing to align the audit focus with Indian Railways' modernization and transformation goals. Discussions covered key themes such as Vision 2024, the National Rail Plan 2030, infrastructure expansion, freight and passenger services, safety and IT initiatives, climate goals, and public-private partnership (PPP) models.

Expert inputs from IIM Ahmedabad, along with deliberations among senior Railway and Audit officials, enhanced mutual understanding and ensured that audits remain impactful, relevant, and aligned with national priorities.

- **Theme-Based Audit on Multi-Modal Transport & Logistics Initiatives**

To align audit with Indian Railways' transformative initiatives like vision 2024, National Rail Plan 2030, and PM Gati Shakti, the Railway Audit Wing initiated a theme-based audit on Multi-Modal Transport and Logistics, with IIM Mumbai as knowledge partner. A stakeholder meeting chaired by the CAG of India on 6 October 2025 in Mumbai brought together leaders from Railways, ports, logistics, including DG (Shipping), Port Authorities, Federation of Indian Export Organizations (FIEO) and Association of Multimodal Transport Operators of India (AMTOI). The engagement provided critical insights on first/last-mile connectivity and multimodal linkages, enriching the audit framework and guiding Railways toward achieving the National Rail Plan 2030 goals.

4.4 Local Governance Audit Wing

A National Workshop on "Strengthening Financial Management in Urban Local Governments (ULGs) through the National Municipal Accounts Manual (NMAM) 2.0" was organised by International Centre for Audit of Local Governance (iCAL) on 16 September 2025 at Rajkot, as part of a collaborative initiative with Janaagraha Centre for Citizenship and Democracy to enhance financial management and transparency in urban governance.

National Workshop
Strengthening Financial Management
in Urban Local Governments through
National Municipal Accounts Manual 2.0

The workshop, presided over by Shri K. Sanjay Murthy, Comptroller and Auditor General of India, witnessed active participation from over 50 senior stakeholders, including representatives from the Ministry of Housing and Urban Affairs (MoHUA), 16th Finance Commission, World Bank, Principal Accountants General, municipal finance officers and experts in public finance and urban governance.

The deliberations focused on revising the NMAM, originally introduced in 2004, to align with the growing financial needs of cities amid rapid urbanisation. Participants also underscored the need for a unified accounting framework, digitisation, real-time reporting, and capacity building to strengthen municipal finance systems.

The workshop concluded with consensus on developing a comprehensive framework for municipal financial management, enhancing institutional capacity, and promoting transparency and accountability. The initiative marks the beginning of a transformative reform to modernise municipal financial systems and improve governance across India's urban landscape.

4.5 Commercial Audit Wing

Stakeholder consultation with CMDs of Maharatna Companies

A stakeholder consultation meeting was organized on 3 September 2025 at the office of the Comptroller and Auditor General (CAG) of India as part of the Audit Board mechanism. The meeting was inaugurated by the CAG of India and attended by the Chairmen and Managing Directors (CMDs) of eleven Maharatna companies — Bharat Heavy Electricals Limited (BHEL), Bharat Petroleum Corporation Limited (BPCL), Coal India Limited (CIL), Gas Authority of India Limited (GAIL), Hindustan Aeronautics Limited (HAL), Indian Oil Corporation Limited (IOCL), National Thermal Power Corporation (NTPC), Oil India Limited (OIL), Oil and Natural Gas Corporation (ONGC), Power Grid Corporation of India Limited (PGCIL), and Rural Electrification Corporation Limited (REC) - along with members of the senior management and Heads of Department from the field offices of the CAG of India.

The main theme of the meeting was to understand the vision of these companies in contributing to the goal of *Viksit Bharat 2047* and to gather their suggestions for strengthening public audit in this context. Key issues discussed included the need for a multi-phase approach in the supplementary audit of CPSEs, the use of common forums for knowledge sharing, and challenges faced by CPSEs in procurement processes.

5. Memorandum of Understanding

A Memorandum of Understanding (MoU) serves as a strategic framework for institutional collaboration and professional excellence. These partnerships facilitate the exchange of knowledge, expertise, and best practices in public auditing, governance, and financial management. Through joint initiatives such as training programmes, research activities, and knowledge-sharing platforms, the signatories to the MoU strengthen their institutional capacities and promote alignment with internationally recognized standards and practices.

The MoUs create opportunities to leverage advanced methodologies and technologies, thereby enhancing the quality, efficiency, and impact of audit processes. By working together, the institutions build enduring professional linkages and foster collective growth, making these MoUs mutually enriching and strategically valuable. They also broaden institutional perspectives and contribute to the promotion of transparency, accountability, and good governance.

During the year 2025, the Comptroller and Auditor General (CAG) of India entered into MoUs with several reputed and distinguished organizations, which are briefly described in the succeeding paragraphs.

MOU with the Indian Institute of Technology Madras (24 February 2025)

The MoU aims to modernize public sector auditing by leveraging digital expertise. Its key objectives include conducting research and developing implementation roadmaps for Artificial Intelligence (AI), Machine Learning (ML), cybersecurity, and data analytics.

MOU of iCED with Indian Institute of Technology Madras (24 February 2025)

The objective of this MoU is to build capacity and conduct research in areas such as environmental audit and governance, climate resilience, sustainable development, and artificial intelligence/machine learning (AI/ML), as well as to organize joint training programmes, seminars, and research collaborations for capacity building.

MOU with the Indian Institute of Management Ahmedabad (3 March 2025)

The objective of this collaboration is to enhance the impact of the external audit process, particularly in the Power and Railways sectors. It focuses on evaluating current audit practices, benchmarking them against global standards, and developing recommendations to improve performance and contribute to broader policy discussions.

MOU with the Indian Institute of Management Mumbai (25 March 2025)

The aim is to leverage the institute's expertise in logistics, supply chain management, and industrial engineering to equip IA&AD officials with advanced skills and new audit frameworks through specialized training, research, and advisory services.

Welcome
to
the signing of MoU between
of India & BISAG-N
March, 2025, New Delhi.

MOU with Bhaskaracharya National Institute for Space Applications and Geo-informatics (26 March 2025)

The partnership aims to integrate the institute's expertise in space, geo-spatial, and remote sensing technologies into the audit process. Key initiatives include providing geo-spatial consultancy services using AI and ML, conducting joint research activities, and organizing training and capacity development programmes in geo-spatial analysis and remote sensing.

MoU with Competitiveness Mindset Institute (28 March 2025)

The MoU is part of the CAG's strategic initiative to strengthen the overall capacity-building framework of the Indian Audit and Accounts Department (IA&AD) by focusing on the development of essential soft skills, non-cognitive abilities, and leadership qualities.

MOU with National Institute of Urban Affairs (28 March 2025)

This partnership aims to align audit practices with the evolving challenges of urban development, including infrastructure, municipal finance, and climate-smart planning. The objective is to strengthen the entire audit lifecycle, from planning and process to final reporting, through curriculum and content development, structured training programmes, and the establishment of a Community of Practice (CoP).

JANAAGRAHA
Welcome
to
the signing of MoU between
CAG of India
&
Janaagraha Centre for
Citizenship and Democracy
8th April, 20
Delhi.

MOU with Janaagraha Centre for Citizenship and Democracy (8 April 2025)

In this partnership, Janaagraha serves as a knowledge and technical advisor to strengthen the audit and accountability framework of Urban Local Governments (ULGs). Key deliverables include developing a new digital National Municipal Accounts Manual and collaborating on performance audits of major cities, focusing on metrics such as ease of living and ease of doing business.

MOU with the Institute of Public Auditors of India (22 April 2025)

The partnership aims to strengthen audit quality, promote evidence-based financial oversight, and develop value-added audit products. IPAI will support the CAG through research, technical assistance in financial management, auditing, and public expenditure, as well as advisory inputs on governance and financial management.

MOU with the Indian Institute of Management Kozhikode (22 April 2025)

The collaboration aims to develop a Model Performance Audit Report and a Model Performance Auditor by enhancing audit planning, reporting, stakeholder engagement, and capacity building. The project includes a review of current practices, stakeholder consultations, and the development of frameworks to strengthen audit design, reporting quality, and auditor competency.

Welcome
to
the signing of MoU between
CAG of India
&
ICA
April, 2025
Delhi
ICAI and CAG Collaborate to Improve Audit Standards

MOU with the Institute of Chartered Accountants of India (21 April 2025)

The MoU establishes a framework for collaboration between the two organizations to leverage the expertise of ICAI in areas such as accounting standards, auditing standards, auditing in ERP environments, and cybersecurity. It aims to strengthen the capacity development framework within the IA&AD, particularly for officials involved in the audit of Public Sector Undertakings (PSUs).

MOU with the National Institute of Public Finance and Policy (11 August 2025)

The partnership focuses on collaboration in public finance, government accounting, and audit support through research, capacity building, and advisory inputs to enhance the quality of fiscal reporting. Key objectives include refocusing the State Finance Audit Report (SFAR) and developing methodologies for estimating public expenditure in priority sectors.

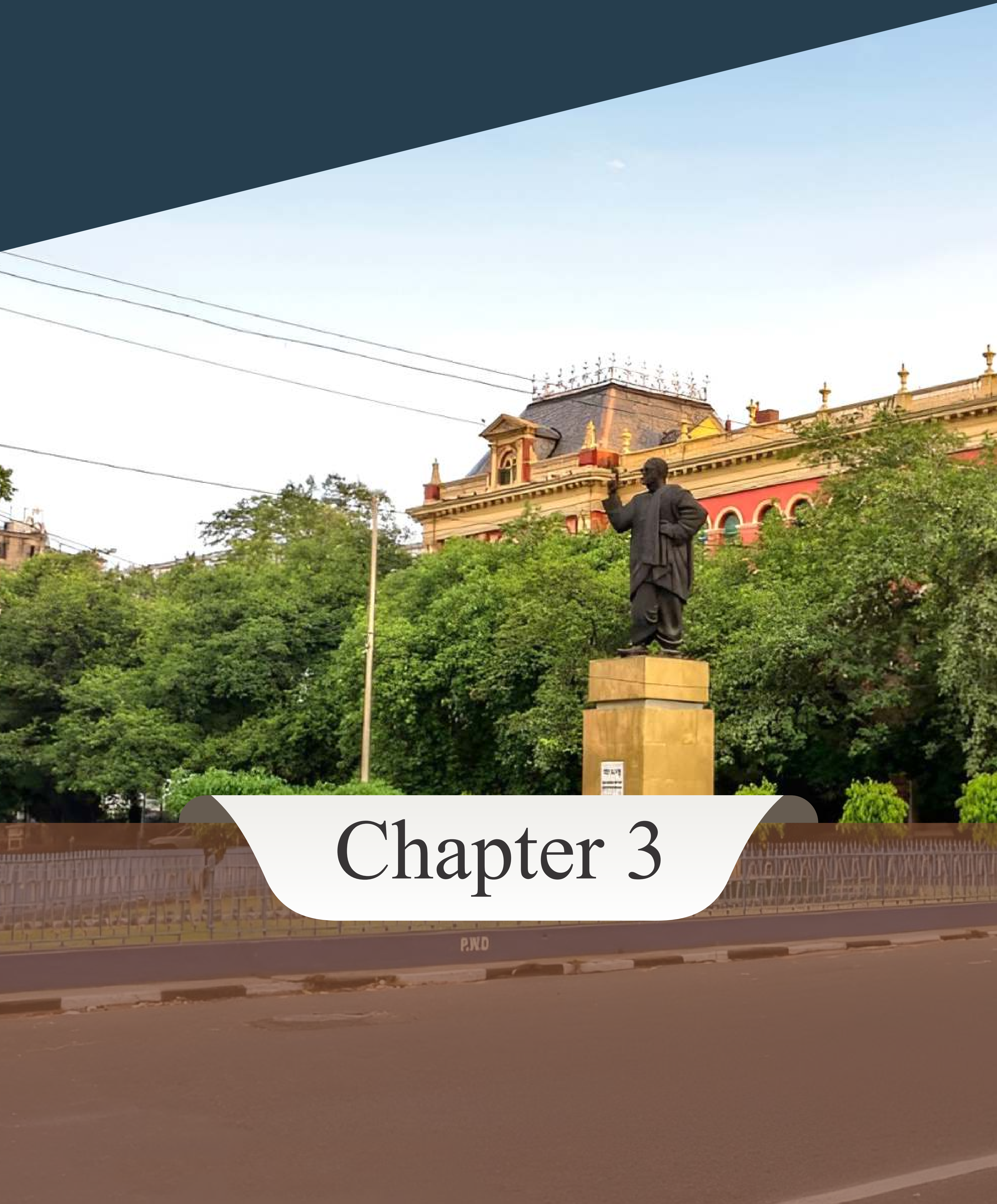
Welcome
to
the signing of MoU between
CAG of India
&
CBD

MOU with Central Board of Direct Taxes (23 September 2025)

The organizations will collaborate to promote academic, training, and research cooperation and to strengthen capacity-building efforts, particularly in data-driven technologies. The partnership will focus on training workshops, joint seminars, and the use of innovative methods such as remote audits and GST audits. It will also emphasize mutual skill and knowledge development, especially in adapting to changes such as the new simplified IT Act.

MOU with CEPT University & National Institute of Rural Development & Panchayati Raj (29 August 2025)

The objective is to establish a robust framework for cooperative institutional relations to promote collaboration in the capacity building of civil servants and government officers. Key areas of cooperation include knowledge sharing, capacity building, research projects, faculty exchange, and the design and delivery of various training programmes.



Chapter 3

IMPACT
OF AUDIT

INTRODUCTION

This section on Impact of Audit aims to highlight outcomes and achievements of our audit efforts. The CAG as the Supreme Audit Institution of the country plays a crucial role in strengthening governance mechanisms by evaluating the performance of operations and compliance to norms. Through comprehensive audits, the CAG identifies inefficiencies, potential fraud and issues related to non-compliance. These independent assessments while safeguarding public funds and enhancing performance and delivery of government programs, also foster accountability and transparency. Audit by the CAG helps in improving internal controls and ensure that funds are utilized efficiently, economically, and in accordance with applicable laws and regulations. Findings of the CAG are an important input in legislative oversight and broader public discourse which help build trust in public institutions, ultimately reinforcing the democratic processes.

1. Financial impact of CAG audits (recoveries, savings etc., at the instance of Audit)

By identifying short levies, loss of revenue, overpayments and other discrepancies, our audits have pointed out and effected substantial recoveries. These efforts have not only enhanced operational efficiency but have also contributed to improved fiscal health of the States/GoI. The status of recoveries effected at both Union and State levels is given in the tables below:

Union Government- Recoveries at the instance of Audit (2023-24 and 2024-25)

(₹ in crore)

Sl. No.	Wing	Recoveries accepted (2023-24)	Recoveries effected (2023-24)	Recoveries accepted (2024-25)	Recoveries effected (2024-25)
1	Customs	154.10	133.33	418.04	54.98
2	Defence	155.35	150.04	131.50	131.49
3	Direct Taxes	13,714.34	3,441.95	4,398.59	136.13
4	Finance & Communication	257.73	83.95	218.42	24.78
5	GST	2,184.90	112.26	557.74	33.92
6	Railways	224.49	215.32	457.12	286.19
7	Commercial[1]	163.90	288.31	172.67	39.57
8	Report Central	1,520.50	132.91	476.70	48.59
	Total	**18,375.31**	**4,558.07**	**6,830.78**	**755.65**

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[1] Responsible for audit of major Union Ministries/ Departments and CPSEs

State Government- Recoveries at the instance of Audit (2023-24 and 2024-25)

(₹ in crore)

Sl. No.	Wing	Recoveries accepted (2023-24)	Recoveries effected (2023-24)	Recoveries accepted (2024-25)	Recoveries effected (2024-25)
1	NCR[2]	2,179.44	25.19	840.18	82.46
2	NER[3]	363.78	9.95	154.60	83.76
3	NR[4]	509.43	80.34	918.09	54.85
4	WR[5]	6,992.79	403.85	2,362.25	236.71
5	ER[6]	28,040.11	613.53	6,233.50	493.72
6	SR[7]	5,097.78	403.40	5,129.00	430.95
7	CR[8]	874.46	172.35	1,724.82	460.93
	Total	**44,057.79**	**1,708.61**	**17,362.44**	**1,843.38**

Total financial impact of Audit (2023-24 and 2024-25)

(₹ in crore)

Sl. No.	Wing	Recoveries accepted (2023-24)	Recoveries effected (2023-24)	Recoveries accepted (2024-25)	Recoveries effected (2024-25)
1	Union Government	18,375.31	4,558.07	6,830.78	755.65
2	State Government	44,057.79	1,708.61	17,362.44	1,843.38
	Total	**62,433.10**	**6,266.68**	**24,193.22**	**2,599.03**

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[2] NCR (North Central Region): Delhi, Uttar Pradesh and Uttarakhand

[3] NER (North Eastern Region): Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura

[4] NR (Northern Region): Haryana, Himachal Pradesh, J&K and Punjab

[5] WR (Western Region): Goa, Gujarat, Maharashtra and Rajasthan

[6] ER (Eastern Region): Bihar, Jharkhand, Odisha and West Bengal

[7] SR (Southern Region): Karnataka, Kerala, Tamil Nadu and Puducherry

[8] CR (Central Region): Andhra Pradesh, Chhattisgarh, Madhya Pradesh & Telangana

2. Changes in Policies, Laws and Rules and Procedures at the instance of Audit

Audit findings and recommendations serve as a valuable insight enabling review and refining existing legal and policy frameworks. Through detailed assessments and recommendations, systemic deficiencies and gaps highlighted during audit examinations have led to amendments in laws, rules, and regulations, as well as modifications in administrative policies and procedures. Such changes help strengthen governance structures, improve compliance mechanisms, and lead to greater transparency and accountability. Audit by the CAG has therefore played a constructive role in driving policy reforms and supporting better public financial management.

Union Audit

i) Commercial Audit

a. Report No. 22 of 2023: Compliance Audit of Regional Connectivity Scheme -UDAN (Ude Desh Ka Aam Naagrik):

Audit highlighted the issue of acceptance of Viability Gap Funding (VGF) claims by AAI on the basis of self-certification.

Based on the audit observation, under UDAN 5.0, the Ministry of Civil Aviation included the provision for providing relevant passenger details by the airline operators while submitting their VGF claims.

b. Financial Audit of Hindustan Petroleum Corporation Limited (HPCL) for the year ended 2022-23:

Audit raised the issue of accounting treatment of residual value and provision for digging out/site restoration expenses of City Gas Distribution business pipelines.

Based on the audit observation, HPCL has revised the residual value of certain pipelines including CGD business pipelines from 5 per cent to zero.

State Audit

i) Principal Accountant General (Audit) Rajasthan

Report No. 2 of the year 2020- Economic and Revenue Sector: Compliance audit of the Government of Rajasthan (GoR):

Audit pointed out that Section 4(2) and Rule 25 of the Rajasthan Motor Vehicle Taxation Act and Rules 1951 prescribe minimum period for Registration Certificate surrendered or non-use as seven days for stage carriage and one month for other than state carriages, but do not prescribe the maximum period of non-use of vehicle.

Based on the audit observation, the GoR vide its notification dated 24 February 2021 amended Rule 25(2) of the Rajasthan Motor Vehicle Taxation Rules, 1951 prescribing that the period of such surrender shall not be more than ninety days for all categories of vehicles except in case of theft of the vehicle.

ii) Principal Accountant General (Audit) Kerala

Compliance Audit on Enforcement activities of State Excise Department for the period 2020-2023:

a. Based on an audit observation, the Government of Kerela issued (25 February 2025) the Foreign Liquor (2nd Amendment) Rules, 2025 vide S.R.O. No.231/2025, amending Rule 19. As per the amended Rule, constitution of partnership resulting in change of ownership shall be deemed to be transfer of license. Further, constitution/ reconstitution of partnership or reconstitution of director board of a company may be allowed on payment of ₹1 lakh and the sale of license may be allowed on payment of a fee equivalent to the annual rental for that license prevailing on the date of sanction.

b. Audit noted that intelligence inputs received from the public were not properly documented and necessary follow-up action was not taken, resulting in non-detection of offences relating to intoxicants. Based on this, the Government of Kerela issued a Circular dated 25 September 2024 specifying the steps to be followed in case of intelligence inputs received from various sources.

iii) Principal Accountant General (Audit), Jammu & Kashmir

Compliance Audit of the Geology and Mining Department for the year ended March 2022:

Audit observed that the District Mineral Foundation (DMF) rules formulated by the Government of J&K (GoJ&K) prescribed a contribution of 10 percent out of the royalty for minor minerals. This was in violation of the MMDR Act, 1957 which prescribes contribution of 10 percent of the royalty to the DMF in addition to the royalty amount.

Based on the audit observation, the Mining Department, GoJ&K made an amendment (8 February 2023) in Rule 11 of J&K DMF Rules, 2017 which stipulated payment of royalty and additionally the following amount to the DMF:

- 30 *per cent* of royalty, if the concession has not been granted through auction.
- 10 *per cent* of royalty, if the concession has been granted through auction.

iv) Principal Accountant General (Audit), Haryana

Compliance Audit of PWD (B&R) conducted in 2024-25 and 2025-26:

Audit observed that the Finance Department directed (01 February 2023) release of arrears arising from enhancement of GST rates on works contracts from 12 per cent to 18 per cent with effect from 18 July 2022 in all cases where payments were made after the rate revision. The guidelines were silent on the applicability of "time of supply" provisions under the GST law and accordingly, arrears at the enhanced rate of 18 per cent were released even for works executed or billed prior to 18 July 2022.

Based on the audit observation, the PWD (B&R) Department issued revised instructions in September 2025, clarifying that the release of GST arrears shall be governed strictly by the "time of supply" provisions under the GST Act.

v) Principal Accountant General (Audit), Uttarakhand

a. Compliance Audit of the Board of Revenue (BoR) for the period 2022-25:

Audit observed that as per Section 154 (4) (1) of Uttar Pradesh Zamindari Destruction and Land Settlement Act 1950, any person could purchase land upto 250 square metres in his lifetime for residential purposes. However, the BoR neither adopted any strict procedure for compliance with the rules nor was there any proper inspection of the permissions given.

Based on the audit observation, the State Government amended the Act (effective 1 May 2025) stipulating that the buyer shall furnish an affidavit prior to purchase of land to the effect that 250 square metres of land had not been purchased by himself or his family elsewhere in the State for residential purposes during his lifetime. If the affidavit was found to be false, such transfer would become void and the consequences of Section 167 will apply.

b. Compliance Audit on E-procurement systems of PWD, Irrigation & Pay Jal Nigam for the year 2018-24:

Based on the audit observations, the State Government amended the Uttarakhand Procurement Rules, 2025 wherein offline bids have been disallowed, abnormally low bids provisions have been aligned with the GoI guidelines, collusion safeguards have been introduced, timelines for tendering mandated and rules against arbitrary cancellation of bids put in place.

vi) Principal Accountant General (Audit) Himachal Pradesh

Compliance Audit on Analysis of notification of Stamp Duty and Registration Fee for the period 2016-2020:

Audit highlighted the issue of loss of revenue to the State Government in cases of exchange of properties having unequal value between persons not related by blood relations.

Based on the audit observation, the Government of Himachal Pradesh vide Indian Stamp (Himachal Pradesh Amendment) Act, 2023 amended Section 31 to address the exchange of property having unequal value between persons not related by blood by prescribing additional duty as mentioned under Section 23 apart from the extant duty under Section 31.

3. Impact of audit in strengthening and enforcing accountability

Our audits contribute to improvement in systems, process and controls, leading to improved efficiencies. Some of the significant changes carried out based on audit by the CAG are highlighted below:

Union Audit

i) Commercial Audit

a. Report No. 22 of 2023: Compliance Audit of Regional Connectivity Scheme -UDAN (Ude Desh Ka Aam Naagrik):

Audit pointed out that actual flight duration time was not being considered for airfare cap and Viability Gap Funding (VGF) in respect of helicopter operations and recommended devising a suitable mechanism for the same. Based on audit recommendation, the Airport Authority of India evolved a mechanism in co-ordination with Flight Operations Inspector (Helicopter), Directorate General of Civil Aviation, to determine the flight duration in circuitous routes in Mountain/Hill regions for airfare cap and VGF.

b. Thematic Audit of Bharat Petroleum Corporation Limited on adherence to PESO Rules at LPG Bottling Plants and godowns of the Distributors:

Audit pointed out the issue of excess Liquified Petroleum Gas (LPG) cylinders being kept over and above what is permitted by Petroleum & Explosives Safety Organization (PESO) license.

BPCL introduced (September/December 2023) system checks in bottling plants which ensure that the filled stock does not exceed the licensed capacity. Similarly, in case of distributor's godowns, the goods received in the BPCL LPGNEXT system would be subject to the PESO licensed storage capacity.

ii) Railway Audit

Report No. 5 of 2025: Compliance Audit of Ministry of Railways:

Audit highlighted the issue of delays in payment of license fee by South Central Railway Administration, for Very High Frequency sets which led to avoidable expenditure of ₹23.16 crore towards late fee.

Based on the audit observation, Ministry of Railways has issued a circular to all Zonal Railways streamlining the process of payment of spectrum charges by removing decentralized payments.

State Audit

i) Principal Accountant General (Audit), Punjab

Report No. 1 of 2023: Performance Audit on 'Implementation of Mahatma Gandhi National Rural Employment Guarantee Scheme' in Punjab:

Based on the audit observation, the State has deployed Ombudsmen and all complaints pertaining to issues under the MGNREG Scheme are now being forwarded to the Ombudsman for redressal. Further, the Department concerned has prepared a Citizen Charter and circulated (October 2024) it to the concerned Authorities.

ii) Principal Accountant General (Audit), Uttarakhand

a. Report No. 4 of 2025: Compliance Audit on Billing Efficiency and Revenue Realization in Uttarakhand Power Corporation Limited (UPCL):

Based on the audit observations, UPCL established (May 2024) a Dedicated Monitoring Cell which would regularly review and monitor provisional billing cases, top defaulter cases and their disposal according to the 'Bad Debt Policy' approved by UERC.

b. Compliance Audit of Forest Department for the year 2024-25:

Audit observed that the Finance Controller (FC) posted in the Forest Department had not been assigned duties and responsibilities parallel to other departments of the State Government and had no role in the overall management of finance/budgetary functions.

Based on the audit recommendation, the Head of Forest Force defined the duties and responsibilities of FC in respect of preparation of budget, fund control, approval and allocation of demands etc.

c. Compliance Audit of PWD Divisions for the period 2020-23:

Audit highlighted that contractors submitted fake form J/MM11 as evidence of royalty paid, leading to significant revenue loss. Based on audit observations, new e-Ravanna form (August 2025) has been introduced with enhanced security features.

iii) Principal Accountant General (Audit) Odisha

Report No. 2 of 2025: Compliance Audit on Departmental Execution of works and procurement of input materials by Integrated Tribal Development Agencies:

Audit pointed out that the practice of routing all payments for departmentally executed works and subsequent disbursement to the suppliers/ vendors through the bank accounts of Junior Engineers/ Assistant Engineers maintained for such works, was a major failure of internal controls, as it was fraught with high and material risk of misappropriation of Government funds.

Based on the audit observation, the Government of Odisha issued orders dispensing with the practice of routing transactions through bank accounts of JEs/ AEs.

iv) Principal Accountant General (Audit), Tamil Nadu

a. Compliance Audit of Tamil Nadu Warehouse Corporation (TNWC) for the year 2022-23:

Audit observed inadequate fire safety measures in 35 out of 60 warehouses of TNWC carrying potential risk of non-settlement of insurance claims in case of any untoward incident.

Based on the audit observation, TNWC has adopted fire safety measures in all its warehouses as per prescribed norms.

b. Compliance Audit of Tamil Nadu Forest Plantation Corporation Limited (TAFCORN) for the year 2023-24:

Audit observed that the Company did not have an investment policy for investment of surplus funds. Based on the audit observation, the Company framed a duly approved investment policy.

c. **Report No. 2 of 2022: Compliance Audit of Commercial Taxes and Registration Department:**

Audit highlighted significant revenue loss due to incorrect classification of release and partition deeds involving non-family members as transactions among family members. Registering Officers applied concessional stamp duty and registration fee rates meant for family transactions, despite the parties not qualifying under the statutory definition of "family" in the Indian Stamp Act.

Based on the audit observation, the Government, through the Gazette Notification dated 3 May 2024 amended relevant Articles of Schedule I to the Indian Stamp Act, 1899, by inserting the expression “and shall include the legal heirs of a deceased family member, if any” in the Explanation of the word 'Family'.

d. **Compliance Audit of Stamp & Registration Department:**

Audit highlighted significant revenue loss due to promoters registering completed buildings as “proposed constructions” in registered documents. Despite having received Completion Certificates, promoters registered these properties as construction agreements, attracting only 2% stamp duty and registration fee instead of the 11% applicable for conveyance deeds, resulting in short collection of revenue.

Based on the audit observations, the Government issued G.O. dated 1 December 2023, prescribing the collection of stamp duty and registration fee on the composite value of flats/apartments/villas/ row houses/villaments, including both the undivided share of land and the building constructed thereon for the first sale. The order also introduced revised, reduced rates of stamp duty applicable to such first-sale documents, ensuring that duty is levied on the higher of the value set forth in the document or the composite value fixed by the competent authority.

v) **Principal Accountant General (Audit), Delhi**

a. **Report No. 3 of the year 2024: Performance Audit on 'Public Health Infrastructure and Management of Health Services':**

Audit highlighted that only 52.50 per cent of reported maternal deaths in Delhi were reviewed by the Maternal Death Review Committee of CMO which hindered implementation of preventive measures. Audit also pointed out that In Patient Department (IPD) beds for Economically Weaker Section (EWS) patients were not earmarked.

Based on the audit observation, the Department issued Maternal, Perinatal & Child Death Surveillance and Response (MPCDSR) guidelines, mandated regular reviews by District Magistrates. Further, the private hospitals earmarked IPD beds for EWS patients for which inspections were conducted to ensure compliance.

b. **Report No. 1 of 2024: Performance Audit on 'Regulation and Supply of Liquor in Delhi':**

Audit highlighted that licenses to related parties were irregularly issued. Further, Audit also highlighted structural weaknesses in country liquor procurement allowing for its smuggling.

Based on the audit observation, the Department developed a new e-Abkari module to verify directors/partners/proprietors, prevent monopolistic licensing and ensure transparency. Further, the Government revised the sourcing policy for country liquor aligning it with the consumer demand patterns.

c. **Report No. 4 of 2024: Performance Audit on 'Functioning of Delhi Transport Corporation':**

Audit highlighted that funds for training school were diverted and utilised for other activities which led to non-procurement of simulators depriving the drivers of essential training.

Based on the audit observation, DTC procured and installed two driving simulators (December 2024), initiating structured simulator-based driver training, that has trained over 4,000 drivers within four months of installation.

vi) Accountant General (Audit), Chhattisgarh

Report No. 2 of 2023: Compliance Audit on Execution of Cement Concrete works as per standard specification (Indian Standards-456:2000):

Audit highlighted that the Water Resources Department did not comply with the IS code of practice 456:2000 in execution of cement concrete work and used concrete that was 33%-40% weaker than required.

Based on the audit observation, Department issued a new Schedule of Rates enforced from 1 May 2025, in consonance with the IS code 456.

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