

भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय, नई दिल्ली
प्रोफेशनल प्रैक्टिसेज ग्रुप
Office of the Comptroller and Auditor General of India, New Delhi
Professional Practices Group

OFFICE MEMORANDUM

No. 439/22-PPG/2024

Dated: 22 August 2024

Subject: Creation of visual identity of Institution of CAG of India

Instructions have been issued from time to time on the design and format of the front & back covers of Audit Reports. A need has been felt to review the existing instructions, in order to standardise the design of cover pages of all types of publications of SAI India, including CAG's Audit Reports, Annual accounts of State Governments and other publications. Therefore, the following instructions are issued in supersession of all the existing instructions on the subject.

2. CAG's Audit Reports

(I) Title of Audit Reports

- (a) An Audit Report to be presented in Parliament/State Legislature is defined by its title. The title should therefore, clearly convey the subject of the Audit Report. The title of the Audit Report on the front cover and first inner page would be as follows:

Type of Report	Subject of Audit Report	
	Reports on the Union Government	Reports on the State Government
Financial Audit Reports (as applicable)	Report of the Comptroller and Auditor General of India on Accounts of the Union Government for the year 20XX-YY	Report of the Comptroller and Auditor General of India on State Finances for the year 20XX-YY
	Report of the Comptroller and Auditor General of India on Railway Finances for the year 20XX-YY	
Compliance Audit Reports		
Omnibus Report containing observations of Ministries/ Departments and their entities	No subject, only the period of the report may be mentioned. E.g. Report of the Comptroller and Auditor General of India for the period ended March 20XX	
Audit Report on Revenue Audit	Report of the Comptroller and Auditor General of India on (subject ¹) for the period ended March 20XX	Report of the Comptroller and Auditor General of India on State Revenues for the period ended March 20XX

¹ E.g. Direct Taxes, Customs, Goods and Service Tax, etc.

Type of Report	Subject of Audit Report	
	Reports on the Union Government	Reports on the State Government
Audit Report on PSEs	Report of the Comptroller and Auditor General of India on Central Public Sector Enterprises for the period ended March 20XX	Report of the Comptroller and Auditor General of India on State Public Sector Enterprises for the period ended March 20XX
GPFR	Report of the Comptroller and Auditor General of India - General Purpose Financial Reports of Central Public Sector Enterprises for the period ended March 20XX	Report of the Comptroller and Auditor General of India - General Purpose Financial Reports of State Public Sector Enterprises for the period ended March 20XX
Performance Audit Reports and Subject Specific Compliance Audit Reports	Report of the Comptroller and Auditor General of India on (subject). The subject of the report may be decided by the field office with the approval of the concerned functional wing at HQ.	
Audit Reports on Local Bodies	-	Report of the Comptroller and Auditor General of India on Local Bodies for the period ended March 20XX

Any other title may be proposed with the approval of the concerned functional wing and in consultation with PPG wing.

(b) The title of the Audit Report may be arranged in not more than six lines.

(II) Layout of front & back covers, first inner page and spine of Audit Reports

Samples of approved cover designs of one Union Government Audit Report (A) and one each of State Government Audit Report with and without State Government logo (B1 & B2 respectively) are enclosed for reference. The following specifications may be adopted.

A. Audit Reports of the Union Government

The following scheme may be adopted:

Sl. No.	Element	Financial Audit Reports	Compliance Audit Reports including Subject Specific Compliance Audit Reports	Performance Audit Reports
1.	Paper size	A-4		
2.	Front Cover			
a)	Colour	Black background (Colour code: #1C1B17) with gold (Colour code: #D7B56D) border (as shown in the sample cover)		
b)	Image	There will be no images on the front cover of the Audit Reports.		

Sl. No.	Element	Financial Audit Reports	Compliance Audit Reports including Subject Specific Compliance Audit Reports	Performance Audit Reports
c)	Font Type	Calibri		
d)	Font colour	Gold (Colour code: #D7B56D)		
e)	SAI India logo	Size: 1.573 X 2" (L x B); position as shown in the sample cover design		
f)	Title of Report	As at Sl. No. 2 (I) and position as shown in the sample cover design; font size 22 pts. For Reports having a long title, font size may be reduced by 2 pts.		
g)	Name of the Government	The text "Union Government" at the bottom of the page, position as shown in the sample cover design; font size 20 pts		
h)	Name of the Ministry/Department/Cluster	Below the name of the Government, position as shown in the sample cover design with a font size of 20 pts. The name may be mentioned as follows:		
		For report on Railway Finances, the name of the Ministry.	<ul style="list-style-type: none"> (i) For reports consolidating audit observations on a cluster, the name of the cluster². (ii) For Audit Report on Central Autonomous Bodies, the text "Central Autonomous Bodies". (iii) For UTs without legislature, the text "Union Territories without legislature". (iv) For SSCAs, the name of the Ministry/Department (v) Any other name may be proposed with the approval of the concerned functional wing and in consultation with PPG wing. 	The name of the Ministry/Department.

² Example: Railways, Defence Services, Defence Services (Air Force), Defence Services (Navy and Coast Guard), Communications and IT, Environment & Scientific Departments, Department of Revenue (Direct Taxes), Department of Revenue (Indirect Taxes), etc.

Sl. No.	Element	Financial Audit Reports	Compliance Audit Reports including Subject Specific Compliance Audit Reports	Performance Audit Reports
i)	Report Number	The Report number below the name of the Ministry/ Department/ cluster, as shown in the sample cover design. Report number should be shown as "Report No. of 20XX"; with a font size of 18 pts.		
j)	Type of Report	Below the Report number, position as shown in the sample cover design, with a font size of 18 pts. The types of Report would be as follows:		
		(Financial Audit)	(Compliance Audit-Civil/Commercial)	(Performance Audit-Civil/Commercial)
			The term 'Civil' or 'Commercial' may be used depending on whether the PAC or COPU is to discuss. For combined Reports consolidating audit observations of Ministries/Departments and PSEs, the term "Civil & Commercial" may be used.	The term 'Civil' or 'Commercial' may be used depending on whether the PAC or COPU is to discuss the Audit Report.
3.	First Inner Page			
a)	Title of Report	On the top of the page, centrally aligned, with a font size of 22 pts		
b)	Image	Image/s if any, in the centre of the page		
c)	Name of the Government	The text "Union Government" centrally aligned at the bottom of the page; with a font size of 20 pts		
d)	Name of the Ministry/Department/ Cluster	As at 2(h) above, below the name of the Government, centrally aligned; with a font size of 20 pts		
e)	Report Number	Below the name of the Ministry/Department/ Cluster, centrally aligned; with a font size of 18 pts		
4.	Spine of the Report		The text "Union Government" followed by the name of the Ministry/Department/cluster, followed by the Report number; font size of 16 pts	
5.	Back cover of the Report			
a)	CAG's website address	The text "©COMPTROLLER AND AUDITOR GENERAL OF INDIA" and " www.cag.gov.in ", position as shown in the sample cover design; font size of 16 pts.		
b)	Field office website address	The website address of the field office may be printed at the bottom of the page, position as shown in the sample cover design; font size of 16 pts.		
c)	QR code	A QR code leading to the online version of the Audit Report may be placed below the office website address.		

B. Audit Reports of State Governments/Union Territories with Legislature

Sl. No.	Element	Financial Audit Reports	Compliance Audit Reports including Subject Specific Compliance Audit Reports	Performance Audit Reports
1.	Paper size	A-4		
2.	Front Cover			
a)	Colour	Maroon background (colour code: #742227) with gold (Colour code: #EDC07E) border (as shown in the sample cover).		
b)	Image	There will be no images on the front cover of the Audit Reports.		
c)	Font type	Calibri		
d)	Font colour	Gold (Colour code: #EDC07E)		
e)	SAI India logo	Size: 1.573 X 2" (L x B); position as shown in the sample cover design		
f)	Title of Report	As at Sl. No. 2 (I) and position as shown in the sample cover design; font size 22 pts. For Reports having a long title, font size may be reduced by 2 pts.		
g)	State Government logo	Logo of the State/UT Government ³ ; Breadth of 1.5"; position as shown in the sample cover design.		
h)	Name of the Government	"Government of"; position as shown in the sample cover design and font size of 20 pts		
i)	Name of the Department/nature of entity	The name may be mentioned as - Revenue, State Public Sector Enterprises, etc. with a Font size of 20 pts. Any other name may be proposed, with the approval of the concerned functional wing and in consultation with PPG wing.		
j)	Report Number	The Report number below the name of the Government, as shown in the sample cover design. Report number should be shown as "Report No. of 20XX"; with a font size of 18 pts		
k)	Type of Report	Below the Report number, position as shown in the approved sample design, with a font size of 18 pts. The types of Report would be as follows:		
		(State Finances Audit Report)	(Compliance Audit-Civil/Commercial)	(Performance Audit-Civil/Commercial)
		The term 'Civil' or 'Commercial' may be used depending on whether the PAC or COPU is to discuss. For combined Reports consolidating audit observations of Departments and PSEs, the term "Civil & Commercial" may be used.		
3.	First Inner Page			
a)	Title of Report	On the top of the page, centrally aligned; with a font size of 22 pts		
b)	Image	Image/s if any, in the centre of the page		
c)	Name of the Government	The name of the State Government centrally aligned at the bottom of the page; with a font size of 20 pts		

³ In the case of State/UT Governments that do not have their own logo, this step is not required.

Sl. No.	Element	Financial Audit Reports	Compliance Audit Reports including Subject Specific Compliance Audit Reports	Performance Audit Reports
d)	Name of the Department/nature of entity	As at 2(i) above with a font size of 20 pts		
e)	Report Number	Below the name of the Government, centrally aligned; with a font size of 18 pts		
4.	Spine of the Report	Name of the State/UT Government followed by the Report number; font size of 16 pts		
5.	Back cover of the Report			
a)	CAG's website address	The text "©COMPTROLLER AND AUDITOR GENERAL OF INDIA" and " www.cag.gov.in ", position as shown in the sample cover design; font size of 16 pts.		
b)	Field office website address	The website address of the field office may be printed at the bottom of the page, position as shown in the sample cover design; font size of 16 pts.		
c)	QR code	A QR code leading to the online version of the Audit Report may be placed below the office website address.		

3. Annual Accounts of State Governments

Sample of the approved cover design for Annual Accounts of State Governments (C) is enclosed for reference. The following specifications may be adopted:

Sl. No.	Element	Design
1.	Paper size	A-4
2.	Front Cover	
a)	Colour	Maroon background (colour code: #742227) with gold (Colour code: #EDC07E) border (as shown in the sample cover).
b)	Image	There will be no images on the front cover.
c)	Font type	Calibri
d)	Font colour	Gold (Colour code: #EDC07E)
e)	Name of the Accounts	Name of the accounts (e.g. Appropriation Accounts or Finance Accounts with the year of accounts may be mentioned; position as shown in the sample cover design. Font size: 22 pts.
f)	SAI India logo	Size: 1.573 X 2" (L x B); position as shown in the sample cover design
g)	State Government logo	Logo of the State/UT Government ⁴ ; Breadth of 1.5"; position as shown in the sample cover design.
h)	Name of the Government	"Government of"; position as shown in the sample cover design and font size of 20 pts

⁴ In the case of State/UT Governments that do not have their own logo, this step is not required.

Sl. No.	Element	Design
3.	Spine of the Report	Name of the accounts and year of accounts followed by name of the State/UT Government; font size of 16 pts
4.	Back cover of the Report	
a)	CAG's website address	The text "©COMPTROLLER AND AUDITOR GENERAL OF INDIA" and " www.cag.gov.in ", position as shown in the sample cover design; font size of 16 pts.
b)	Field office website address	The website address of the field office may be printed at the bottom of the page, position as shown in the sample cover design; font size of 16 pts.
c)	QR code	A QR code leading to the online version of the Accounts may be placed below the office website address.

4. Other publications

Samples of approved cover designs for other publications such as Value Added Products e.g Compendium, Epitome etc. (D1), Professional Guidance (D2) and Performance Reports (D3) are enclosed. The following specifications may be adopted.

Sl. No.	Element	Value Added Products	Professional guidance	Performance Report
1.	Paper size	Size may be adopted depending on the volume of content in the product.	Metric Crown Quarto	Executive American-3
2.	Front Cover			
a)	Colour	Grey (colour code: #555656)		
b)	Image	No images to be printed on the cover page		
c)	Font type	Times New Roman		
d)	Font colour	Gold (Colour code: #EDC07E)		
e)	Title	Name of the product; position as shown in the sample design; font size maximum 48 pts.	Name of the document; position as shown in the sample design; font size: 34 pts.	"Performance Report" followed by the year; position as shown in the sample design; font size 34pts
		Position as shown in the sample cover design		
f)	SAI India logo	Size: 1.573 X 2" (L x B)		
g)	Text below logo	"Comptroller and Auditor General of India; font size 18 pts	"Comptroller and Auditor General of India; font size 15 pts	"Supreme Audit Institution of India"; size 18 pts
3.	Spine of the Report	Name of the publication; font size of 18 pts		
4.	Back cover of the Report			
a)	CAG's website address	The text "©COMPTROLLER AND AUDITOR GENERAL OF INDIA" and " www.cag.gov.in ", position as shown in the sample cover design; font size of 18 pts.		

Sl. No.	Element	Value Added Products	Professional guidance	Performance Report
b)	Field office website address	The website address of the field office may be printed at the bottom of the page, position as shown in the sample cover design; font size of 16 pts.		
c)	QR code	A QR code leading to the online version of the publication may be placed below the office website address.		

5. The aforesaid instructions will be applicable for all publications printed after 30 August 2024.

Encl. As above



Praveer Kumar
Director General (SMU/PPG)

To

- 1) All DAIs/ADAI
- 2) DG/PDs of Headquarters
- 3) DG & Secretary to CAG of India
- 4) Heads of all Field Offices



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**Report of the
Comptroller and Auditor General of India
for the period ended March 2024**

**Union Government
Ministry of Health & Family Welfare
Report No. of 2024
(Compliance Audit – Civil)**

Report No. of 2024 - Union Government (Ministry of Health & Family Welfare)

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Report of the Comptroller and Auditor General of India on State Finances for the year 2023-24



Government of Karnataka
Report No. of 2024
(State Finances Audit Report)

Report No. of 2024 - Government of Karnataka

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Report of the Comptroller and Auditor General of India on State Finances for the year 2023-24

Government of Karnataka
Report No. of 2024
(State Finances Audit Report)

Report No. of 2024 - Government of Karnataka

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Appropriation Accounts 2023-24



Government of Karnataka

Appropriation Accounts 2023-24 - Government of Karnataka

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**COMPTROLLER AND AUDITOR GENERAL OF INDIA
2024**

PERFORMANCE AUDITING GUIDELINES 2024

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PERFORMANCE REPORT 2023-24

PERFORMANCE REPORT - 2023-24

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