



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

Circular (Pr. AG Secretariat)

This office is presently engaged in multiple Performance Audits and Subject-Specific Compliance Audits (SSCA), along with other audit deliverables, in addition to the rollout of AAP 2026–27. Activities such as stakeholder engagements, entry conferences, and capacity-building programmes are also being undertaken as part of these audit assignments and deliverables. Further, audit report material in respect of topics selected under AAP 2025–26 is presently under finalisation.

In addition to above, administrative and internal coordination matters are being handled simultaneously. In view of the criticality, time-sensitivity, and volume of work involved, it has become imperative to optimize effective working hours to meet stipulated timelines and ensure the integrity and completeness of the audit process.

However, it has been observed by the Competent Authority that certain Controlling Officers (Sr. Audit Officers) posted at Headquarters, as well as officers assigned to field duties *but currently operating from Hqrs.*, are not devoting adequate time and consistent effort towards their assigned responsibilities.

It has further been observed that due to lack of due diligence, ownership, and sense of responsibility on the part of Sr. Audit Officers, the HoD and GOs are frequently constrained to undertake even basic-level scrutiny and checking of work, in addition to review, passing of orders, and discussions, thereby adversely impacting overall efficiency.

In view of the above, and with a view to enforce accountability and ensure adherence to timelines, all Sr. Audit Officers posted at Hqrs., as well as those assigned field audit duties *but presently operating from Hqrs.*, are hereby directed to:

- Maintain regular, continuous, and result-oriented presence in office, ensuring effective utilization of working hours; and
- Not leave the office prior to the HoD and/or the concerned GOs, unless specifically permitted.

-Sd/-

Secy. to Pr. Accountant General

No.: PAG/Audit/Secretariat/Office Order & Circulars/2026-27/by e-mail Dated: 23.04.2026

Copy is forwarded to the following for information:

1. Welfare Officer for information.
2. Sr. Audit Officers (posted/presently at Hqrs- all AMGs, Administration Wing and sections under direct charge of Pr. AG)

Secy. to Pr. Accountant General