प्रधान महालेखाकार (लेखापरीक्षा)-I का कार्यालय,
महाराष्ट्र
101, महर्षी कर्वे मार्ग, प्रतिष्ठा भवन,
मुंबई - 400 020.

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

OFFICE OF THE PRINCIPAL ACCOUNTANT
GENERAL (AUDIT)-I, MAHARASHTRA
101, M. K. ROAD, PRATISHTHA BHAVAN,
MUMBAI-400020

समन्वय कक्ष/फा.07/SAAB खंड V/ 31.07.2025

सेवा में,

भारत के उप नियंत्रक एवं महालेखापरीक्षक का कार्यालय (प. क्षे.),
9, दीन दयाल उपाध्याय मार्ग,
नई दिल्ली – 110 124

विषय : Minutes of the State Audit Advisory Board Meeting.

महोदय,

उपर्युक्त विषय के संबंध मे मुख्यालय के पत्र संख्या 101/51-SMU/2023 दिनांक 21 मार्च 2024 के साथ पृठांकित दिशा निर्देशों के अनुसार, राज्य लेखा परीक्षा सलाहकार बोर्ड की बैठक दिनांक 23.06.2025 को आयोजित की गई थी। इस बैठक के कार्यवृत की प्रति इस पत्र के साथ आवश्यक कार्रवाई हेतु अग्रषित की जा रही है।

यह पत्र प्रधान महालेखाकार के अनुमोदन से जारी किया गया है।

भवदीय,

-हस्ता-

व.उपमहालेखाकार/ लेखा परीक्षा प्रबंधन समूह I

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समन्वय कक्ष/फा.07/SAAB खंड V/ 31.07.2025

प्रधान निदेशक (SMU)
भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय,
9, दीन दयाल उपाध्याय मार्ग,
नई दिल्ली – 110 124

-हस्ता-

व. उपमहालेखाकार/ लेखापरीक्षा प्रबंध समूह I

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समन्वय कक्ष/फा.07/SAAB खंड V/79 31.07.2025

1. Shri Dattaprasad Surykant Shirsat
   Accountant General (Audit)-II, Nagpur

व. उपमहालेखाकर/ लेखापरीक्षा प्रबंध समूह- I

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Minutes of the State Audit Advisory Board (SAAB) Meeting

The first meeting for the year 2025-26 of the State Audit Advisory Board (SAAB) was held on 23.06.2025 at 3.00 p.m. in the Conference Hall of O/o the Pr Accountant Geneal (Audit)-I, Maharashtra, Mumbai.

Shri C.M. Sane, Pr. Accountant General presided over the meeting. The meeting was attended by:

Sr. No.	Name & Designation	
1.	Shri C.M. Sane Pr. Accountant General (Audit)-I, Mumbai, Maharashtra	Chairperson of SAAB
2.	Shri Sanjay Kumar Jha Pr. Accountant General(A&E)-I, Mumbai, Maharashtra	Ex-Officio Member of SAAB
3.	Ms Suhasini Gotmare Accountant General (A &E) – II, Nagpur	Ex-Officio Member of SAAB
4.	Ms Eti Shukla Accountant General, Goa (attended online)	Ex-Officio Member of SAAB
5.	Shri Dattaprasad Surykant Shirsat Accountant General (Audit)-II, Nagpur	Ex-Officio Member of SAAB
6.	Shri Sunil S Dadhe, Ex DAI	Honorary Member of SAAB
7.	Shri Satish R Wate	Honorary Member of SAAB
8.	Shri Harshit Todi Sr. DAG/AMG-I, O/o Pr A.G. (Audit)-I, Mumbai, Maharashtra	Ex-Officio Member Secretary of SAAB
9.	Ms Shubhangi Gupta Sr. DAG, O/o Pr A.G. (Audit)-II, Nagpur, Branch at Mumbai, Maharashtra	--
10.	Shri Sourabh V. Vhatkar DAG/AMG-II O/o Pr A.G. (Audit)-I, Mumbai, Maharashtra	--
11.	Ms Kalpana Samant DAG/AMG-IV O/o Pr A.G. (Audit)-I, Mumbai, Maharashtra	--
12.	Shri Atul Bansal DAG/AMG-III O/o Pr A.G. (Audit)-I, Mumbai, Maharashtra	--
13.	Ms Asha Mathew DAG/AMG- V O/o Pr A.G. (Audit)-I, Mumbai, Maharashtra Branch at Nagpur	--
14.	Shri Akhil S. Sr. DAG, O/o A.G., Goa (attended online)	--
15.	Ms Rekha Gireesan Sr Audit Officer/Coordination Cell, O/o Pr. AG (Audit)-I, Mumbai, Maharashtra	--

1. Welcome Address:

Shri C.M. Sane, Principal Accountant General (Audit)-I, Maharashtra, Mumbai, and Chairperson of the State Audit Advisory Board (SAAB), formally welcomed the Ex-officio and Honorary Members of the Board. External members were introduced by Sr. DAG/AMG-I, and members were greeted with Tulsi plants as a symbol of respect and tradition.

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2. Presentation by PAG (Audit)-I, Maharashtra, Mumbai:

Sr. DAG/AMG-I, on behalf of PAG (Audit)-I, commenced the first of three scheduled presentations. He provided a brief overview of the structural evolution of Maharashtra Audit Offices pre- and post-restructuring, followed by a summary of:

- Audit material for Audit Report 2024–25,
- Annual Audit Plan 2025–26, and
- Audit topics selected for 2025–26, which include:
    1. SSCA on *Management of Sports Infrastructure in Maharashtra*
    2. SSCA on *Functioning of MahaRERA*
    3. PA on *Public Transport under BEST*
    4. Long Draft Paragraph (DP) on *Jigaon Major Irrigation Project*

Shri C.M. Sane elaborated on the topic selection methodology, noting that audit topics are derived from regular audit reports, performance reports, and inspection reports—serving as early indicators for focused audits.

Discussion on SSCA on *Management of Sports Infrastructure in Maharashtra*

- The PAG informed that the Subject Specific Compliance Audit (SSCA) on the Sports Department was initiated following a widely reported incident of alleged embezzlement of substantial government funds from a departmental bank account.
- This incident highlighted underlying systemic issues and led to the selection of the department as a thematic SSCA.
- Initial examination revealed that the GR itself encourages department to withdraw the full grant allocation upon budget approval and park the funds in private bank accounts which results in poor financial discipline and ineffective fund utilization.
- It was also stated by PAG that critical financial transactions were often handled by contractual data entry operators, thereby increasing operational risks significantly.

SSCA on *Functioning of MahaRERA*

- The PAG explained that the *Maharashtra Real Estate Regulatory Authority (MahaRERA)*, established in 2016, is a relatively new regulatory body responsible for overseeing and regulating the real estate and housing sector in the state.
- Given its critical role and influence on housing development, the audit aims to assess the **performance of MahaRERA** and the **effectiveness of its implementation mechanisms.**
- **Shri Sunil S Dadhe** suggested that the audit may consider using national indicators / targets under **Sustainable Development Goal (SDG) 9**, which relates to *industry, innovation, and infrastructure*, as a **benchmarking tool**.

- He further recommended verifying whether MahaRERA aligns with or incorporates the principles and targets outlined under SDG 9 in its planning and regulatory processes.

PA on Public Transport under BEST

- PAG explained the revenue model of BEST and identified key factors affecting financial performance such as:
  - Diverse vehicle types (fuel-based and electric)
  - High maintenance costs
  - Schedule adherence
  - Passenger/driver comfort
  - Competition from Mumbai Metro
- **Shri Satish R Wate** recommended a comprehensive evaluation of these factors and suggested reviewing the application of uniform stage carriage fare across vehicle types.
- **Shri Sunil S Dadhe** suggested:
  - Assessing route sustainability.
  - Consulting subject experts in urban mobility.
  - Carefully selecting the audit period, excluding COVID-affected years (2020–21).
  - Consulting Shri. *O.P. Agarwal who is a recognised expert in urban mobility.*

Long DP on Jigaon Major Irrigation Project

- Sr. DAG/AMG-I presented findings based on a bottom-up risk-based approach, revealing planning and execution gaps.
- **Shri Sunil S Dadhe** suggested referring to a relevant paragraph in the Odisha Audit Report on AIBP projects around the year 2015 for comparative insights.

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3. Presentation by AG (Audit)-II, Nagpur:

The Accountant General (Audit)-II, Nagpur provided an overview of:

- Office structure and department clusters
- Audit Plans for 2025–26
- Rationale for selection of new topics for 2025-26

PA on Protection and Management of Coastal Ecosystem

- AG explained the rationale for selection of topic, citing the region's rich biodiversity including mangroves, coral reefs, estuaries, and marine species. He also elaborated on the objectives of the audit and its potential utility for government policy and management.
- **Smt. Suhasini Gotmare** advised relying on outcome indicators defined by the implementing agency rather than drafting new ones.
- **Shri Sanjay Kumar Jha** recommended using GIS/QGIS tools to assess changes via **satellite imagery for robust impact analysis.**

PA on Provision and Management of Infrastructural Facilities in Industrial Areas by Maharashtra Industrial Development Corporation (MIDC)

Shri Satish R Wate suggested assessing environmental damage costs, adequacy of environmental safeguards, and ecological impacts.

- **Shri Sunil S Dadhe** recommended examining the balance between regulation and development, evaluating income from developed areas, and reviewing maintenance and Labour Department roles.
- AG (Audit)-II noted that the Labour Department's role may require auditability verification.

PA on Road Safety in Maharashtra

- **Shri Sunil S Dadhe** recommended highlighting the Pune drunk driving case and examining:
  - Insurance claim processing
  - Road design safety impacts
  - Linkages between safety, air pollution, and PUC certification
  - Injury data (especially for pedestrians) from public hospitals
  - RTO performance analysis
  - Post – accident emergency care
- **AG Nagpur** mentioned that a database containing key information—such as the location of the accident, details of the incident, and whether the victim was taken to the hospital—has been obtained. Their analysis primarily considers the matter from AIPA's perspective. However, it was clarified that the audit will adopt a broader viewpoint and will not be limited to this perspective.
- **Shri Satish R Wate** stressed the importance of involving domain experts, while **Shri Sunil S Dadhe** added that expert selection should be based on subject expertise.

PA on Eco-Tourism

- **Shri Sunil S Dadhe** raised concerns about potential overlap with the PA on Promotion and Development of Tourism in Maharashtra. He suggested merging the audit reports if the Nagpur office completes its audit swiftly.
- PAG clarified the distinct scopes and confirmed there was no duplication/ overlapping.
- **Shri Sunil S Dadhe** also recommended comparing tourism footfall in Maharashtra and Rajasthan to understand Maharashtra's relatively low numbers.

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4. Presentation by A.G. Office, Goa

The Accountant General (AG), Goa, briefed the members on the relatively recent establishment of the Goa office in 2004 and its smaller scale of operations. The following topics from the current audit plan were presented by Sr.DAG/Goa and discussed:

Performance Audit on GST on Mining (Rollover from 2024–25)

- Sr.DAG mentioned that this topic was originally included in the Annual Audit Plan for 2024–25 and has been rolled over to 2025–26.
- The field audit has already been completed.

IT Audit of Goa Excise Management System (GEMS)

- The AG explained that the audit was selected given that excise revenue contributes nearly 5% of the state's total revenue.
- The GEMS platform, operational since 2015, handles daily functions including revenue collection.
- Discrepancies were noted in past compliance audits and a Performance Audit of the Excise Department.
- **Shri Sunil S Dadhe** suggested mapping distilleries to sales points to identify systemic regulatory issues.

Performance Audit on Beach Cleaning Services *(aligned with the Blue Economy and Tourism)*

- The AG stated that this audit falls under the "Blue Economy" thematic area, considering the significant contribution of tourism to Goa's economy and the importance of clean beaches.
- Waste management issues had been highlighted in earlier audits.
- **Shri Sunil S Dadhe** recommended examining whether terms of agreements with outsourcing agencies are periodically updated based on feedback.
- He further suggested leveraging **geospatial data** to validate contractor payments and actual cleaning performance.

SSCA Audit on Returns and Filings – Phase III

- The AG explained that this audit was proposed by the GST Wing of the Headquarters.
- **Shri Sunil S Dadhe** raised a query regarding the distinction between audit topics proposed by the State versus those proposed by the Centre, which was addressed by AG as the scope of state topics is only limited to that specific state while the central topics covers various states across India to prepare a single report.

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5. Suggestions by Shri Sunil S Dadhe:

- Conduct **stakeholder analysis** using past experience in the office of Accountant General (Audit) Nagpur of using upto 18 input sources.
- **Reduce the time lag** between audit observations and report issuance.
- Consider adopting with appropriate modifications of **department-wise reporting systems** like "Samprati (Status alerts in Monitoring Project related Actions and Targets of Importance)" experimented in Railway audit in the year 2022 for greater audit effectiveness.
- Include **analysis** of effectiveness of previous audits to identify areas of long-term developmental impact.
- Establish mechanisms to **integrate public concerns** into audit planning processes

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6. Conclusion:

Pr. Accountant General (Audit-I), Mumbai thanked the members for their suggestions and inputs. PAG assured that the suggestions given by the members would be integrated into the ongoing and future audit cycles.

Sr. DAG/AMG-I ended the meeting with a vote of thanks.

Sr Dy. Accountant General /AMG -I