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Comptroller and Auditor General of India

Audit impact — the Indian
perspective

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SAI INDIA

SAI INDIA

Established in 1860

Independent authority mandated by
Constitution of India

The duties and powers of the CAG
are laid down in Duties, Powers and
Conditions of Service Act 1971

Auditing framework is governed
by International Standards,
Professionalism and Ethics

OIOS - Fully digitised audit process
and knowledge management
system

SAI India is a 41,700-person
institution with 137 field offices.

Continuous professional
development in core
competencies, advanced
auditing tools and IT skills

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AUDIT JURISDICTION

1

RECEIPTS AND EXPENDITURE OF GOVERNMENT

All Government Ministries and Departments, etc.
Inflows and outflows of private monies held by
Government as a trustee

2

PRESENTATION OF REPORTS

Parliament and State Legislatures
Finalised more than 150 Audit Reports in 2022-23



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Audit Findings Compliance Mechanism

PARLIMENTARY COMMITTEES

Accountability of Executive to
Legislature

Collaborative Relationship with SAI
India

Detailed Examination of Audit
Observations

PUBLIC FINANCIAL ACCOUNTABILITY

Action taken on observations

Recommendations of Committee

Action taken replies verified by SAI
India

Action taken Report to Legislature



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Audit Impact



- GOOD GOVERNANCE
- PROMOTING ACCOUNTABILITY
- TRANSPARENCY
- MID-COURSE CORRECTIONS
- REVIEW OF POLICIES

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Audit of Receipts



Audit of Tax and Non-tax receipts -
underassessment, non-recovery of
receivables and losses to exchequer

IMPACT

In 2021-22 - Government accepted tax and
non-tax recoveries of USD 3.12 billion
(approx.)

Audit of Search and Seizure Assessments –
compliance with rules, systemic deficiency,
results of operations

IMPACT

Amendments made in Income Tax Act to
improve search and seizure assessments

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HEALTH SECTOR

Performance Audit of Hospital Management (Uttar Pradesh Province)



Audit Findings

- Need for an integrated Approach to Patient Care
- Prioritisation of Resource Allocation
- Strengths and Weaknesses of sampled Hospitals etc.

Audit Impact

- **Infection Control Guidelines**
- **Referral Guidelines**
- **Antimicrobial Guidelines**
- **Implementation of Audit Recommendations**



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Citizen Centric Services

Performance Audit of Dial 100 Emergency Response System

(Madhya Pradesh Province)



Audit Findings

- Deficiencies in System Design and Implementation
- Insufficient Police Personnel
- Failures in timely response

Audit Recommendations

- Need for Periodic review of calls classified non-actionable
- Establishment of Missed Call desk
- Adequate Personnel and Equipment

Audit Impact

Recommendations to be implemented

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Audit of Transport Sector Indian Railways



- BACKBONE OF THE COUNTRY
- LARGE NUMBER OF ROUTES
- MILLIONS OF PASSENGERS TRAVEL
- HUGE FREIGHT MOVEMENT

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Audit of Punctuality and travel time - Indian Railways



Audit Methodology

Computer based simulation of trains running on a route

Benchmarking International Best Practices

Audit Simulation Result

- Saving of five and a half hours in running time
- 100 percent punctuality for passenger trains
- Resolution of 12,500 conflicts in the time-table
- Identified untapped additional freight paths

Audit Impact

Assurance by Ministry that efforts would be taken for Betterment of Services

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Sector Disaster Management



Audit Methodology

Use of GIS, Simulation Studies and Modelling Techniques

Land use and Land cover change study data across two decades

Audit Result

- Absence of Rainfall and flow forecasts
- Shortcomings in Flood forecasting facilities
- Inadequate Rain fall and flow gauges at critical points



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Sector Disaster Management



Audit Impact

Assurance by Government that master plans for major rivers in the province would be prepared

Priority in plan to rivers that are prone to flood and flowing through densely populated areas

Conduct of feasibility study for enacting the Flood Plain Zoning Bill

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REACH

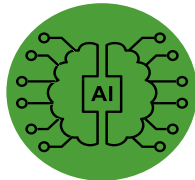
- Directing Focused Attention of Stakeholder to Reports
- Ensuring Longer Range and Wider Reach

Challenges and Way Forward



INNOVATION

- Compendia of Audit Observations
- Visual Podcasts



WAY AHEAD

- Use and Regulation of AI
- Use of AI in developing improved auditing techniques

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THANK YOU

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