

**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT-I),
MADHYA PRADESH, GWALIOR**

No.SMU/2025-26/O.O- 93

Date- 22. 09-25

Office Order

Subject: Use of MoSPI reports in audit planning, execution and reporting.

1.0 Ministry of Statistics and Programme Implementation (MoSPI) is a key body of the Government of India for coordinated and organised collection, compilation and the dissemination of official statistics and the maintenance of administrative statistics.

2.0 There are two wings in MoSPI:

2.1 The Statistical Wing/National Statistical Office (NSO): - This wing is the nodal agency for the core statistical activities of the GoI. This wing includes Central Statistical Office (CSO), National Sample Survey Office (NSSO) and a Computer Centre.

2.2 Programme Implementation Wing: - This wing is concentrating more on the monitoring and implementation of large government schemes such as Twenty Point Programme and Member of Parliament Local Area Development Scheme.

3.0 We can utilise MoSPI data and reports to set audit priorities, conduct analysis, and benchmark the performance of state government programs.

3.1 Social sector audit – For audits of social sector schemes, which cover areas like education, health, and welfare, we can use MoSPI data for comparison and to identify discrepancies in implementation at the state level.

MoSPI Report/Data	Use in Social Sector Audit
Periodic Labour Force Survey (PLFS)	Benchmarks the effectiveness of employment generation schemes like the Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) by providing employment and unemployment indicators at the state level.
Household Consumption Expenditure Survey (HCES)	Compares per-capita consumer expenditure data with state-level welfare programs to identify whether these programs have effectively improved the living standards of target populations.
Comprehensive Modular Survey (CAMS)	Provides data on key indicators like education, health, sanitation, and access to services. Auditors can use this for state-level benchmarking and to cross-verify the

	claims of state social sector departments.
Sustainable Development Goals (SDG) Reports	Evaluates a state's progress towards social development targets by using the National Indicator Framework.
Women and Men in India Report	Contains gender-disaggregated data on health, education, and economic participation. This is used to audit the performance of schemes focused on women and other vulnerable groups.
Time Use Survey (TUS)	Provides data on how different population segments spend their time on paid and unpaid work, which can be used to audit policies related to labor and social welfare.

3.2 Economic and Infrastructure projects: – For economic and infrastructure projects, MoSPI data is crucial for assessing project efficiency, economic performance, and environmental impact.

MoSPI Report/Data	Use in Economic and Infrastructure projects
National Accounts Statistics (NAS)	Compares a state's economic performance against national data. It contains figures on Gross Value Added (GVA) by economic activity and capital formation.
Project Monitoring Reports	The Programme Implementation Wing's reports on central sector infrastructure projects costing over ₹150 crore help auditors check for project delays, cost overruns, and overall efficiency at the state level.
Annual Survey of Industries (ASI)	Offers data on manufacturing industries. It is used to audit industrial incentive schemes and their impact on employment and output.
Annual Survey of Unincorporated Sector Enterprises (ASUSE)	Provides data on the unorganized sector, which helps in auditing schemes aimed at small and medium-sized enterprises.
Energy Statistics/EnviStats India	EnviStats provides data on environmental conditions and natural resource use, assisting in the audit of sustainable development initiatives and environmental compliance. Energy Statistics provides state-level data on power generation, crucial for audits of energy projects.

During different phases of Audit such as Planning, Execution and Reporting, MoSPI data can be used to enhance the efficiency and depth of audits in the following manner:

- **Risk Assessment:** MoSPI data can help to identify the areas which are most vulnerable and should be prioritized for audit.
- **Data Analytics:** MoSPI data can be used to enhance audit insights for a more comprehensive review.
- **Benchmarking and Comparability:** It can be used to compare state-level data with national averages to identify performance deviations.
- **Performance Evaluation:** By cross-referencing MoSPI statistics with departmental records, inconsistencies can be identified.
- **Independent Verification:** MoSPI's independent survey data provides an authoritative source to corroborate or challenge data supplied by the state government departments being audited.\

All AMGs field parties and APDAC are encouraged to utilize information/datasets available on MoSPI's website for desk review, pilot study, Audit Planning, processes and products.

(Approved by Principal Accountant General.)

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Sr. Audit Officer/ SMU
Date- 22-09-25

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Sr. Audit Officer/SMU
22/9/25