SMU Office Order 96 Dated 29.09.25 Regarding Instruction as per issues discussed during Senior Management Meeting held on 26 August 2025.

Strategic Management Unit SMU < smu.mp1.au@cag.gov.in >

Mon, 29 Sep 2025 4:35:58 PM +0530

To "ANSHUMAN AGNIHOTRI"<iaadnihotria.mp1.sca@cag.gov.in>,"MaheshPrasad Srivastava"<srivastavamp@cag.gov.in>,"Sumit Kumar"<kumarsumit@cag.gov.in>,"HARJINDER KUMAR"<harjinderk@cag.gov.in>,"Yashwant Kumar"<yashwantk@cag.gov.in>,"Secretariat To DAG AMG I"<sectdagamg1.mp1.au@cag.gov.in>,"Secretariat To DAG AMG II"<sectdagamg2.mp1.au@cag.gov.in>,"Secretariat To DAG AMG III"<sectdagamg3.mp1.au@cag.gov.in>,"Secretariat DAG Admin"<sectdagadmin.mp1.au@cag.gov.in>,"Secretariat To PAG"<sectpagaud1.mp1.au@cag.gov.in>,"Secretariat To DAG AMG IV AMG IV"<sectdagamg4.mp1.au@cag.gov.in>,"ITA Section"<itasection.mp1.au@cag.gov.in>,"Sanjeev Kumar Sr. Audit Officer"<jhanjisk.mp1.sca@cag.gov.in>,"AUDIT PLANING CELL AMG III"<audplncell.mp1.au@cag.gov.in>,"DEEPLATAPRASANNAN AAO"<deeplatap.mp1.sca@cag.gov.in>,"Report Civil Section"<reportcivil.mp1.au@cag.gov.in>,"PRABHATSHARMA AO"<sharmap.mp1.sca@cag.gov.in>,"Report PAC Section"<reportpac.mp1.au@cag.gov.in>,"IS N DAC"<isndac.mp1.au@cag.gov.in>,"MANOJKUMARSINGHSHEORAN SrAO"<sheoranmks.mp1.sca@cag.gov.in>,"Utkarsh Yadav"<utkarshy.kar1.au@cag.gov.in>,"Hindi Cell"<hindicell.mp1.au@cag.gov.in>

Cc "MANOJ KALANI"<kalanim.mp1.sca@cag.gov.in>

Respected Madam/Sir,

I am directed to forward the enclosed letter on the subject cited above.
Best regards,
Strategic Management Unit (SMU)
O/o the Pr. AG (Audit-I), MP
Gwalior

2 Attachment(s)

SMU Office Order 96 Dated 29…
1.7 MB

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

No. SMU/2025-26/F-69/OO-96 Date29.09.2025

Office Order

Sub: - Instructions as per issues discussed during Senior Management Meeting held on 26 August 2025.

As per email dated 29.08.2025 of Central Region/Hqrs. and office order no. SMU/2025-26/F-69/OO-92 dated 18.09.2025, more actions (highlighted) to be taken by this office according to issues discussed during Senior Management Meeting held on 26 August 2025 are as below: -

Sl. No.	Issues	Reference to Para of the minutes	Instructions to AMGs
1	Important aspects of auditing Energy Sector	1	▪ Audit teams should verify the performance of DISCOMs/PSUs against key metrices like T&D losses and plant load factors etc. to validate reported results. ▪ Identification of reasons for below-par performance through detailed analysis of accounts, operations, and compliance with regulatory requirements. ▪ Adoption of outcome-oriented audit approaches in line with international best practices, including AI and advanced analytics for data validation. **(Action: AMG-IV)**
2	Output/ Outcome Monitoring Framework (OOMF)	2	▪ Performance/SSCA audit teams should study Output-Outcome Monitoring Framework reports before commencing audits. ▪ Use of Global Indices for Reform & Growth (GIRG) and other indices monitored as contextual/ risk indicators for selecting topics and scoping audits. ▪ Incorporation of evaluation and monitoring findings into Audit risk assessment and planning stages. **(Action AMGs and APDAC)**
3	Risk-based Public Works Audit	4	▪ Posting of qualified staff for sufficient time to conduct desk reviews as part of public works audit. ▪ Data driven approach along with deep domain knowledge with data analytics to be followed such as: - i. Identification of splitting of works into smaller contracts to bypass tendering requirements, resulting in award of works at rates higher than Schedule of Rates. ii. Instances of missing or manipulated forms concealing irregularities.

			iii. Detection of cases where deducted taxes not deposited into the government account. **(Action: All AMGs)**
4	Data-driven audit of scheme beneficiaries	5	▪ Anomalies identified from data analytics during Data-driven audit of beneficiaries of Swatchch Bharat Mission (SBM) Scheme shall be used in substantive field verification as received from IS Wing (Hqrs). ▪ The beneficiary surveys in respect of SBM Scheme are to be conducted through MoSPI empaneled vendors by coordination with CTO Wing. ▪ Final report of SBM Scheme shall be prepared for the State legislature. ▪ Annual Audit plan is to be modified to carry out Field audits of the SBM Scheme in October/November 2025. ▪ Nature/number of audit product for the audit findings of SBM Scheme to be as per decision taken by Apex Committee. **(Action: Audit team/SBM, APDAC)**
5	Administrative Matters	6	▪ E-waste management activities to be conducted in October 2025. ▪ Administrative issues such as APARs, FR 56 (j), Compassionate appointments, Legal matters etc. shall be taken up as per Hqrs' directions. **(Action: IS Wing**/Admn**)**

(This issues with the approval of the Pr. Accountant General)

Encl.- As above (Soft Copy)

-sd-
Sr. Audit Officer/SMU

Endt. No. SMU/2025-26/F-69/O.O.-96/STR-1/1996-2010 Date29.09.2025

Copy for information and necessary action: -

1. Secy to PAG (Audit)-I, M.P., Gwalior
2. DAG/Admin.
3. DAG/AMG-I, AMG-II, AMG-III, AMG-IV & AMG-V
4. SrAO/ITA, APDAC, Report, Report (PAC)
5. SrAO/IS Wing for updating on Official Website
6. Sh. Utkarsh Yadav, AAO for uploading on internet/intranet.
7. Assistant Director/Raj Bhasha for Hindi Translation.
8. Guard File

Sr. Audit Officer/SMU

Emerging Trends in the Energy Sector

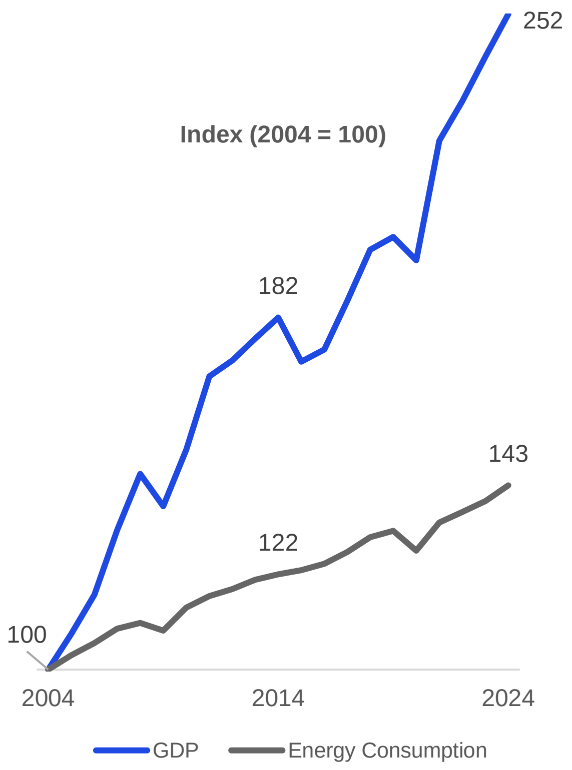
Key insights from the global and Indian landscape

August 2025

Global energy use continues to rise, led by Asia, with fossils still dominant but in decline, as clean energy grows

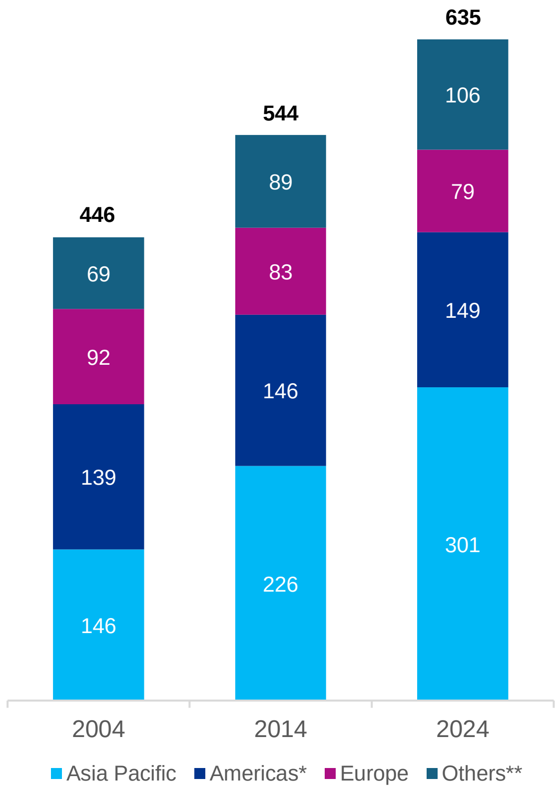
Growth is partially decoupling, but energy use still rises with GDP

Global GDP and energy consumption
(Current US$ and EJ)



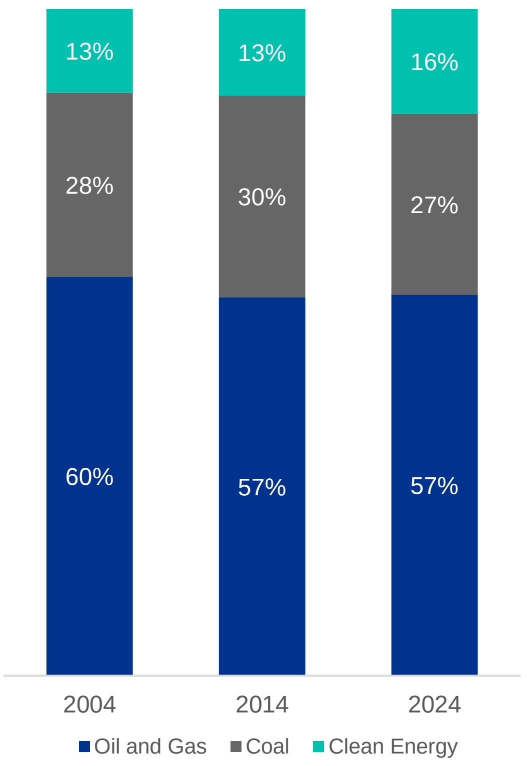
APAC has doubled energy use while others decline or stagnate

Region-wise energy consumption
(EJ)



O&G and coal dominate demand but are in decline, as clean energy grows

Global energy consumption mix
(% share of each fuel type)



Key drivers remain affordability, security, and sustainability

Key drivers of the energy landscape

Affordability

Energy remains the backbone of growth with even small cost shifts triggering global inflation and trade imbalances.

Security

Geopolitics and import dependence shape choices with recent supply shocks showing how years of planning can be undone.

Sustainability

Climate goals set direction, but remain secondary to cost and security – explaining why fossils dominate despite RE advances.

*Americas include Northern, Southern and Central American countries
**Others include Middle East, Africa and CIS (Commonwealth of Independent States) countries

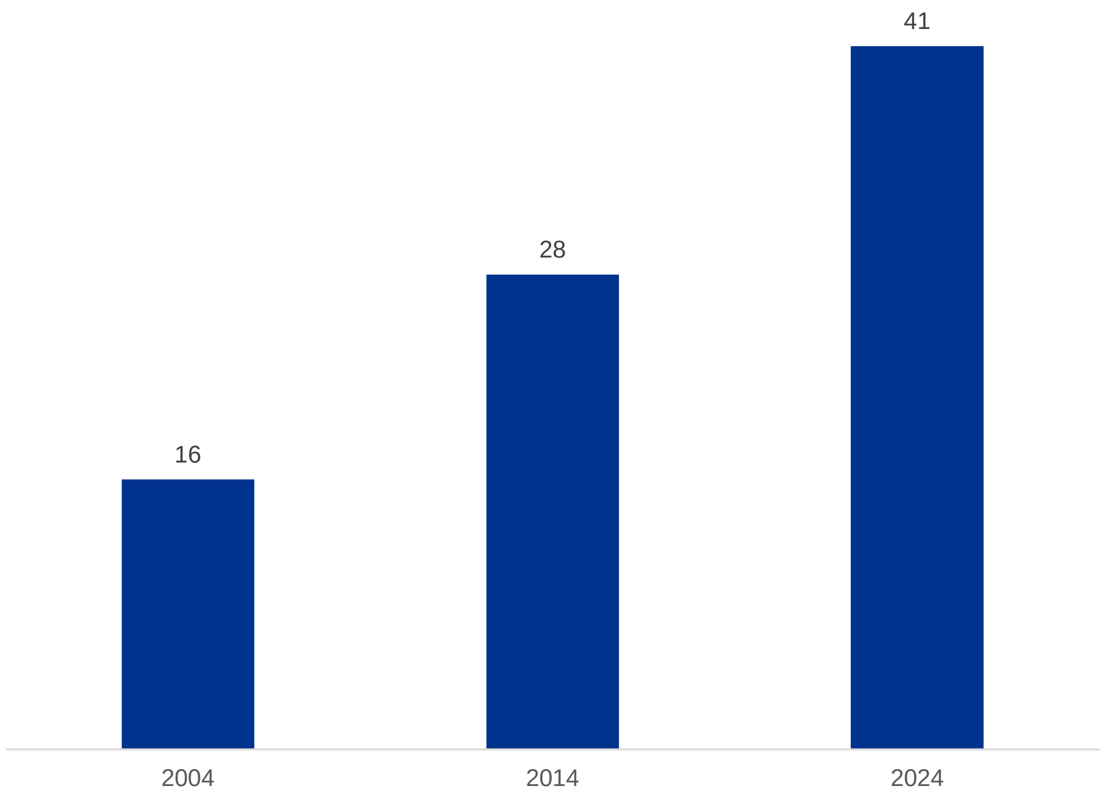
Source: Energy Institute, IEA, and World Bank

India's energy demand has more than doubled in the last 20 years, strengthening its importance globally

India's energy consumption rose by >2x in 20 years to ~41 EJ in 2024

India's energy consumption

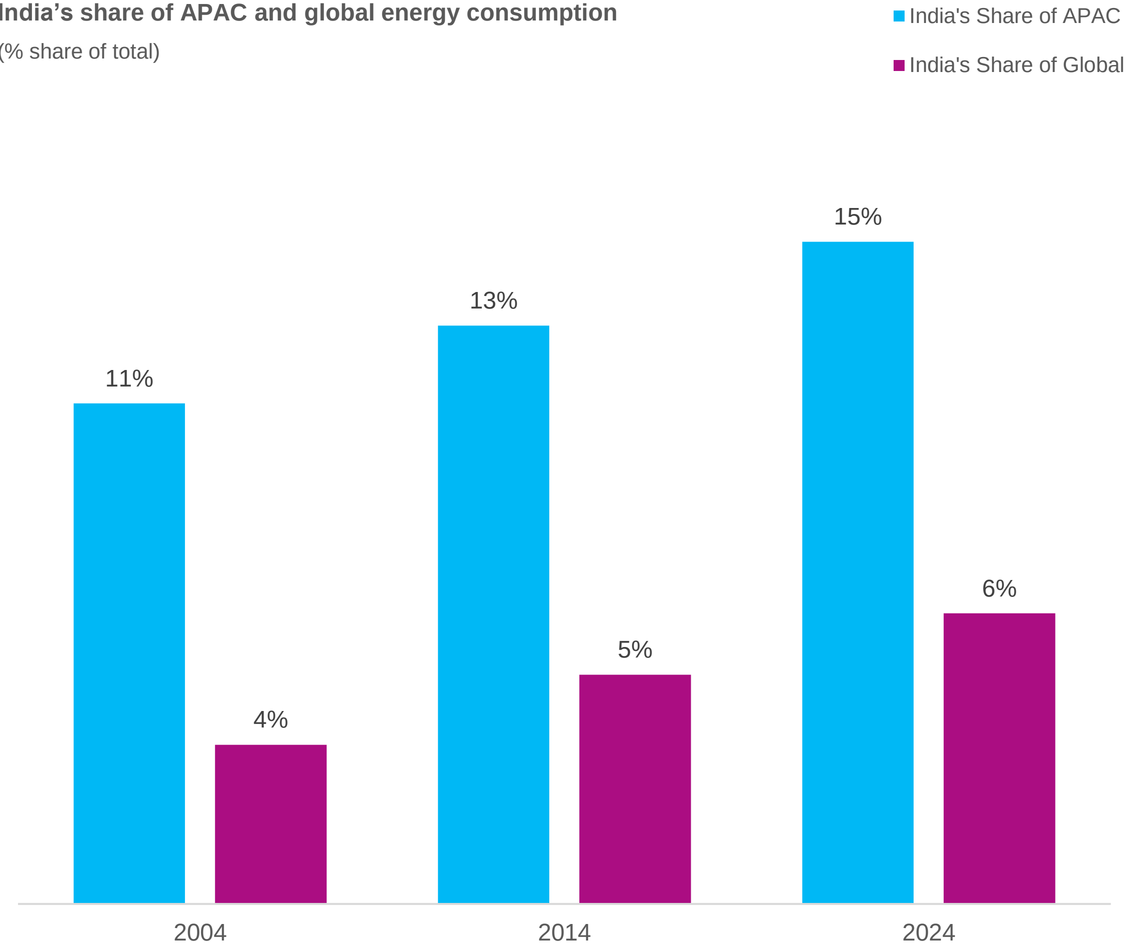
(EJ)



India accounts for 15% of APAC and 6% of global energy consumption

India's share of APAC and global energy consumption

(% share of total)



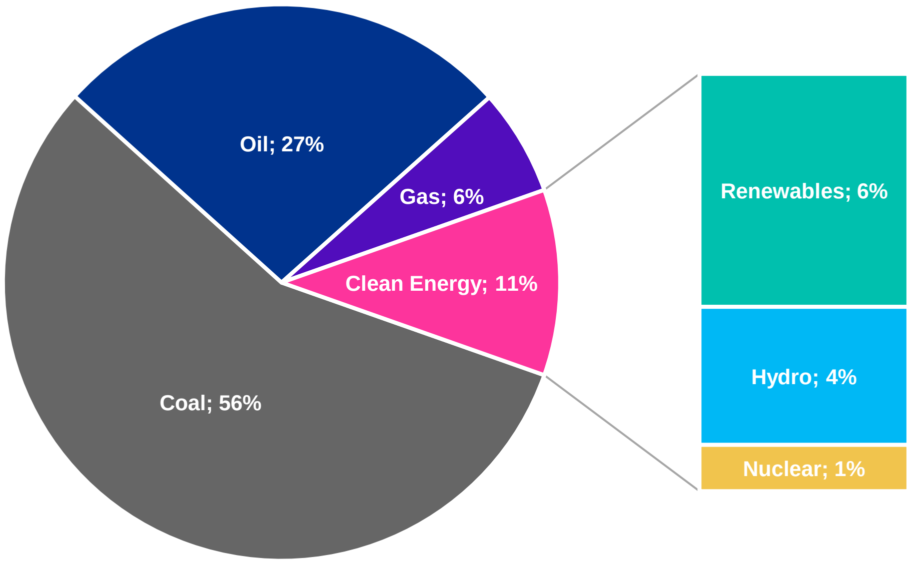
Source: Energy Institute

India's energy mix is still fossil-heavy, but transition opportunities are clear and within reach

Nearly 90% of India's energy demand still comes from fossil fuels

India's energy consumption mix in 2024

(% share of fuel type)



Going forward, India is strategically positioned to play a pivotal role in the global energy transition – for this, it must prioritize the following:

- **Efficient resource procurement**
- **Domestic manufacturing and value chains**
- **Energy security and resilience**
- **Technology and digital integration**
- **Diversified and balanced low-carbon pathways**

Source: Energy Institute

India's power sector is scaling renewables and expanding networks, but reforms are critical to unlock efficiency

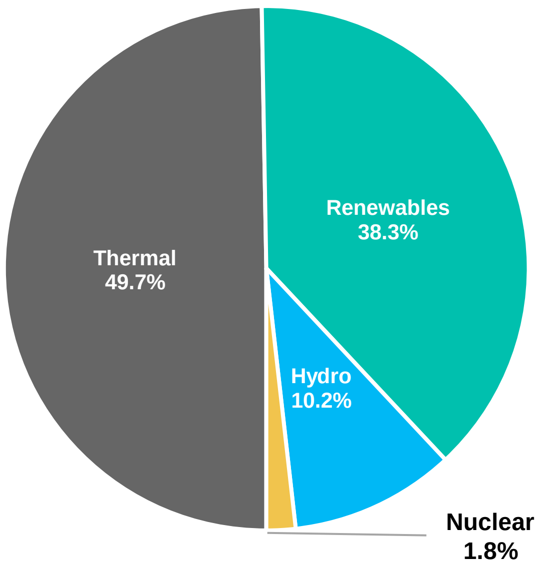
Installed power capacity stands at 490 GW with >50% from non-fossil

India's installed power capacity in August 2025

(% share of fuel type)

Ownership capacity split

- **Central:** 22%
- **State:** 23%
- **Private:** 55%



One of the world's largest grids – but, weighed down by losses and debt

60,00,000+ ckt
Transmission lines

13,00,000+ MVA
Transmission capacity

80,00,000+ ckt
Distribution lines (up to 500 volt)

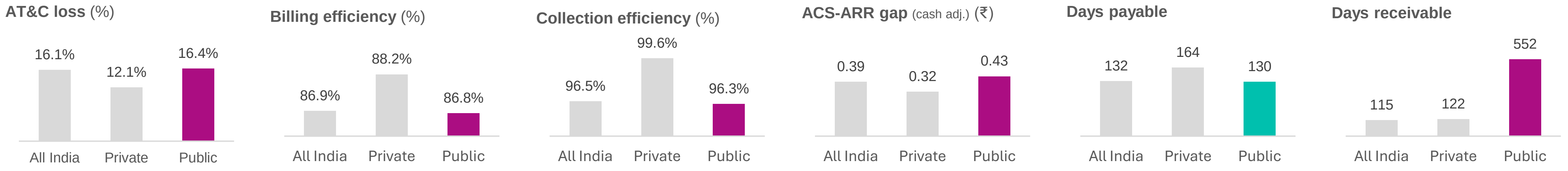
60+
Distribution utilities

₹ 6,90,000+ crores
Accumulated distribution losses*

₹ 7,50,000+ crores
Outstanding DISCOM debt*

*As of FY24

Private DISCOMs consistently outperform public DISCOMs across most efficiency and financial metrics*, highlighting the critical need for structural reforms



Note: ACS – ₹7.09 / kWh | **Cash-adjusted ARR –** ₹ 6.71 / kWh

Source: CEA, MoP, and PFC

Auditing India's power sector now requires a sharpened focus on outcomes, not just fundamental compliance

Audits must ensure delivery of reliable, affordable, and equitable power

Segment	Audit focus	Illustrative metrics
Thermal Generation	Reliability and compliance	• Plant load factor • Minimum load (flexibility) • Coal stock days • Emission compliance (FGD / SOx / NOx)
RE Generation and Storage	Integration and deliverability	• Curtailment % • Forecast accuracy (DA/ID MAPE) • Storage availability • Interconnection delays
Transmission	Timely build-out and resilience	• Line additions (ckm) • RE evacuation progress • Congestion hours • DSM penalties
Distribution	Financial and operational performance	• AT&C losses • ACS-ARR gap • Subsidy booked vs received • Collection efficiency • Smart meter rollout
	Customer outcomes and equity	• SAIFI • SAIDI • DBT coverage • Rural-urban reliability gap

Audits must be consistent, tech-enabled, and forward-looking

Common context and SOPs: Agree on a shared baseline (TES vs primary energy, loss definitions, KPIs) and lock SOPs across central, state, and private audits.

AI-enabled tools with validation: Deploy AI / analytics for non-sensitive benchmarking (loss reduction, curtailment analysis, RA stress tests), with strict validation and audit trails.

Forward-looking audit materials: Complement backward-looking compliance checks with scenario-tested KPIs (e.g., demand adequacy in heatwaves, RE integration under peak).

Pilot audits and feedback loops: Conduct pilots in select states / utilities, refine methodology and templates, then scale with feedback and lessons built in.

Capacity and people: Pre-train auditors in sector economics, technology (AMI, BESS, digital twins), and forward-looking metrics pertaining to energy transition readiness.

Moreover, stringent adherence to accounting principles by state audit functionaries in the power sector – aligned with the stronger practices in the O&G sector – will be key to ensuring financial integrity and reducing restatements

Thank you

kpmg.com/in/socialmedia

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NITI Aayog

DMEO

Development Monitoring & Evaluation Office

Presented for

CAG

26 August 2025

About DMEO

DEVELOPMENT MONITORING AND EVALUATION OFFICE

- Established in **September 2015** by merging the erstwhile Program Evaluation Organization (**PEO**) and the Independent Evaluation Office (**IEO**)
- Notified as an attached office under the aegis of NITI Aayog for fulfilling the mandate of **Monitoring and Evaluation** assigned to NITI Aayog

Cabinet Resolution, 2015, Para 12(k)

"To actively monitor and evaluate the implementation of programmes and initiatives, including the identification of the needed resources so as to strengthen the probability of success and scope of delivery"

DMEO’s Role

I. DMEO’s Mandate

A. Conducting 5 yearly assessment of all the Centrally Sponsored (CSS) Schemes at the beginning of every Finance Commission (FC) cycle.

B. Conducting evaluation of all the Central Sector (CS) Schemes.

C. Preparing a Log Frame Analysis (LFA) i.e. Output-Outcome Monitoring Framework (OOMF) for all the Government of India (GoI) schemes which is a part of Indian Budget Document.

II. Relevance of the Mandate

A. The 5 yearly assessments of all the CSS schemes enables DoE to review the allocation of resources and make key decisions regarding continuation and merging of schemes

B. Before the extension of all the CS schemes, a third party assessment is mandated to review the impact of the scheme in the foregone years of implementation.

C. OOMF for CS & CSS schemes with financial outlay of Rs 500 cr and more, each will be laid in the Parliament along with Budget

D. OOMF for CS & CSS schemes outlay of less than Rs 500 cr each, the OOMF prepared by the respective M/Ds will be presented in the Parliament along with the Detailed Demand for Grants (DDG)

DMEO’s Two major arms: Evaluation vs Monitoring

Monitoring

- Output Outcome Monitoring Framework
- Data Governance Quality Index
- Monitoring 27 Global Indices for Reform & Growth
- Result-based Financing

Evaluation

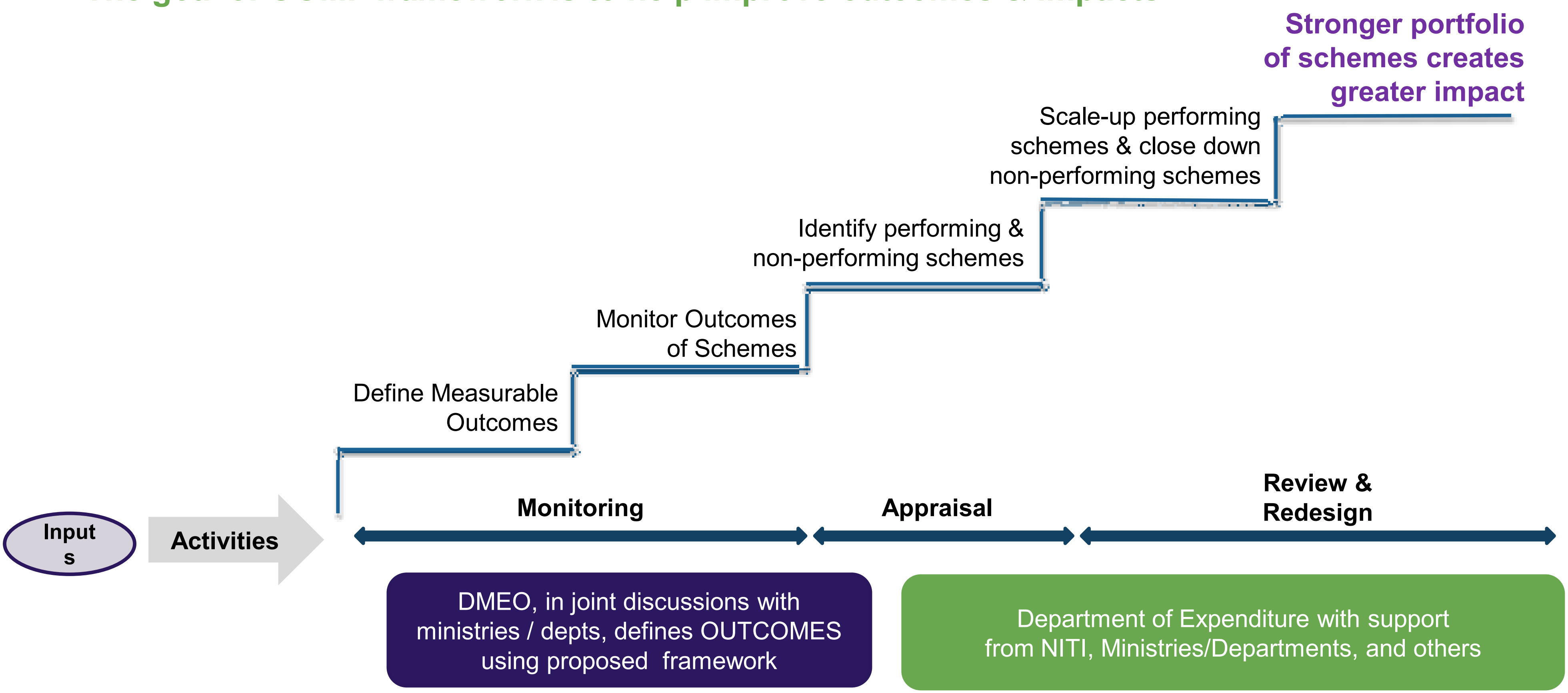
- Evaluations of CS & CSS schemes
- Organisation Evaluations

Types of Monitoring and Evaluations:

Monitoring	Evaluation
Compliance Monitoring – focusing on **Inputs**	**Process Evaluation**
Diagnostic Monitoring – focusing on **Processes**	**Organisational Evaluation**
Performance Monitoring – focusing on **Outputs/ Outcomes**	**Impact Evaluation**

Principles & Activities under OOMF

The goal of OOMF framework is to help improve outcomes & impacts



Benefits of OOMF Framework

Internalize Outcomes' based scheme reviews & data systems in M/Ds

Horizontal Convergence across Schemes

Stronger Scheme Portfolio

Vertical Integration - M/Ds outcomes/National Priorities/SDGs

Integration of Centre-State efforts

Output Outcome Monitoring Framework

Evolution of OOMF

Feb 2017

Output Outcome Monitoring Framework 2017-18 approved by the Parliament

Jul 2018

DMEO developed a dashboard for monitoring of M/Ds; Training workshops organised

July 2019

Output Outcome Monitoring Framework 2019-20 presented in Parliament

Feb 2020

Output Outcome Monitoring Framework 2020-21 presented in the Parliament

OOMF – RM(2020) (37)

Feb 2021

Output Outcome Monitoring Framework 2021-22 presented in the Parliament

OOMF RM(2021) (53)

Feb 2022

Output Outcome Monitoring Framework 2022-23 presented in the Parliament

OOMF RM(2022) (29)

Feb 2023

Output Outcome Monitoring Framework 2023-24 presented in the Parliament

Website for all M/Ds Scheme OOMF: **https://dmeo.gov.in/output-outcome-framework**

Monitoring: Output Outcome Monitoring Framework

Identifying indicators to improving the outcomes and impact of the schemes

Salient Features

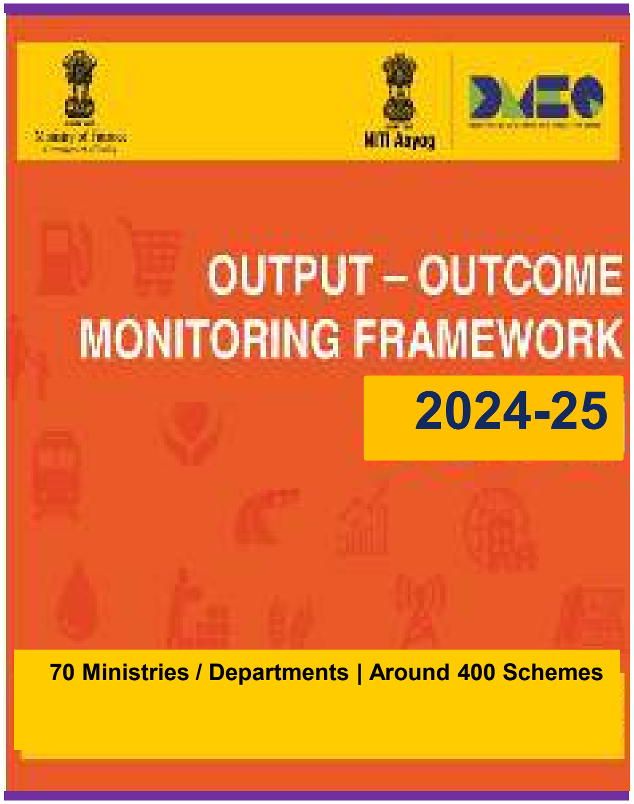
Rule 54, GFR 2017 makes OOMF a mandatory process for M/Ds

68 Ministries/Departments; **400+** CS/CSS schemes**; ₹ 12 Lakh Cr** Annual Budget Outlay

3000+ Output & Outcome indicators tracked on Outcome Dashboard; along with Progress & Compliance **reports** for performance tracking

Annual and quarterly monitoring of outcome and output indicators

NITI Reviews - Closing the evidence-based policymaking loop



OOMF Indicators | Targets | Achievements

Pradhan Mantri Gram Sadak Yojana (PMGSY) (CSS)

OOMF Indicators Compliance (2022-23)

Compliance

- Satisfactory (>90%)
- Average (50%-90%)
- Needs Improvement (<50%)

Output Indicators^	FY 2022-23			FY 2023-24 [qtr 1]		
Indicator	**Annual Target**	**Progress**	**% achievement**	**Annual Target**	**Progress**	**% achievement**
1. Road length added (in Km)	47,171	29,376	62.2%	38,000	6,903	**18.2%**
2. Works inspected by National Quality Monitors (NQM)	10,000	7,150	71.5%	8,000	1,357	**17.0%**
3. Completed works rated unsatisfactory (% of inspected works by NQM, average of last 3 years)	<4%	7.7%	**NA**	<4%	8.26%	**NA**
4. Maintenance works rated unsatisfactory (% of inspected works by National Quality Monitors (NQM), average of last 3 years)	<15	15.3%	**NA**	<15	16.06%	**NA**
5. Road length constructed using Green Technology (in kms.)	15,000	16,275	100%	18,000	4,144	**23.0%**

Outcome Indicators^	FY 2022-23			FY 2023-24 [qtr 1]		
Indicator	**Annual Target**	**Progress**	**% achievement**	**Annual Target**	**Progress**	**% achievement**
1. Percentage of eligible habitations connected w.r.t. the no. of eligible habitations	100	99.5	99.5%	100%	99.5	**99.5%**
2. % of road length added out of total target in FY	100.0	62.27	62.3%	Indicator removed		

^ as per OOMF Dashboard, October 2023

Snapshot of OOMF

Snapshot of Sample Scheme

Ministry Name: Ministry of Commerce and Industry

Demand Number: Demand No. 10

Department Name: Department of Commerce

Scheme Name: Rubber Board (CS)

Allocated Financial Outlay

FINANCIAL OUTLAY (Rs in Cr)	OUTPUT 2023-24			OUTCOME 2023-24		
2023-24	Output	Indicators[3]	Targets 2023-24	Outcome	Indicators	Targets 2023-24
269.29	1. Change rubber production, productivity enhancement, promotion of extension activities etc.	1.1. Quantity of Rubber Production (Tonne)	8,75,000	1. Enhancement of production and productivity of rubber	1.1. % Change in production of rubber	5.4
		1.2. New planting/ replanting (ha)	57,500		1.2. % change in productivity of rubber	0 .3
		1.3. Tribal Rehabilitation planting (Maintenance of existing units)	32.34		1.3. % Change in Planted area	5.6

Well defined Outputs | Measurable Indicators | Quantified Targets | Well defined Outcomes | Measurable Indicators | Quantified Targets

Monitoring: Data Governance Quality Index (DGQI)

Breaking the silos with digital highways to enable proactive and seamless service and scheme delivery to citizens

OBJECTIVE

- A **self-assessment diagnostic tool** for M/Ds to trigger contemplation on improving data systems
- **Review and assess** the **data preparedness** of the data/ MIS systems of M/Ds
- Enable M/Ds to **drive reforms and improve data systems** to attain frontier DGQI frontier scores
- **Enable peer learning** by documenting & disseminating best practices

Scope

- **74** M/Ds
- **650+** Central Sector, Centrally Sponsored Schemes, NSIs

Highlights:
- The **scores** are directly **monitored by PMO** on **PRAYAS** dashboard.
- **Average DGQI score - improved** from **2.29 for 2020** (DGQI 1.0) to **3.95 for Q3 FY23-24** (DGQI 2.0)

DGQI- Methodology

M/D LEVEL

Data Strategy

- Data Strategy Unit
- Action Plan

+

SCHEME/ INTERVENTION LEVEL

Data Systems

Data Generation

- Data Quality
- Data Analysis, use & Dissemination
- Use of Technology
- Data Security & HR Capacity
- Data Management

+

M/D LEVEL

Data Driven Outcomes

- Synergistic data use within M/D
- Inter-agency data collaboration
- Prescriptive Analytics
- Good practices

=

Overall DGQI Score

DGQI Repository

Pillars of DGQI

<table>
<tr><th>PILLARS</th><th>P1. DATA STRATEGY</th><th>P2. DATA SYSTEMS</th><th>P3. DATA DRIVEN OUTCOMES</th></tr>
<tr><td rowspan="6">THEMES</td><td rowspan="3">T1.1 Data & Strategy Unit</td><td>T2.1 Data Generation</td><td rowspan="2">T3.1 Intra Ministry/Dept Synergistic Use of Data</td></tr>
<tr><td>T2.2 Data Quality</td></tr>
<tr><td>T2.3 Data Analysis, Use and Dissemination</td><td>T3.2 Inter-Agency Collaboration</td></tr>
<tr><td rowspan="3">T1.2 Action Plan</td><td>T2.4 Use of Technology</td><td>T3.3 Prescriptive Analytics</td></tr>
<tr><td>T2.5 Data Security & HR Capacity</td><td rowspan="2">T3.4 Good Practices</td></tr>
<tr><td>T2.6 Data Management</td></tr>
</table>

Global Indices for Reform & Growth (GIRG)

Strengthen monitoring of 27 select Global Indices (GIs)

Monitor India's performance

+

Drive Action Plans

Improve India's global ranking

26 Global Indices

18 Nodal M/Ds | **46 Line M/Ds** | **~3000 indicators**

18 Publishing Agencies
(Multilateral organizations, International NGOs, Private Organizations, Universities)

Types of Indices

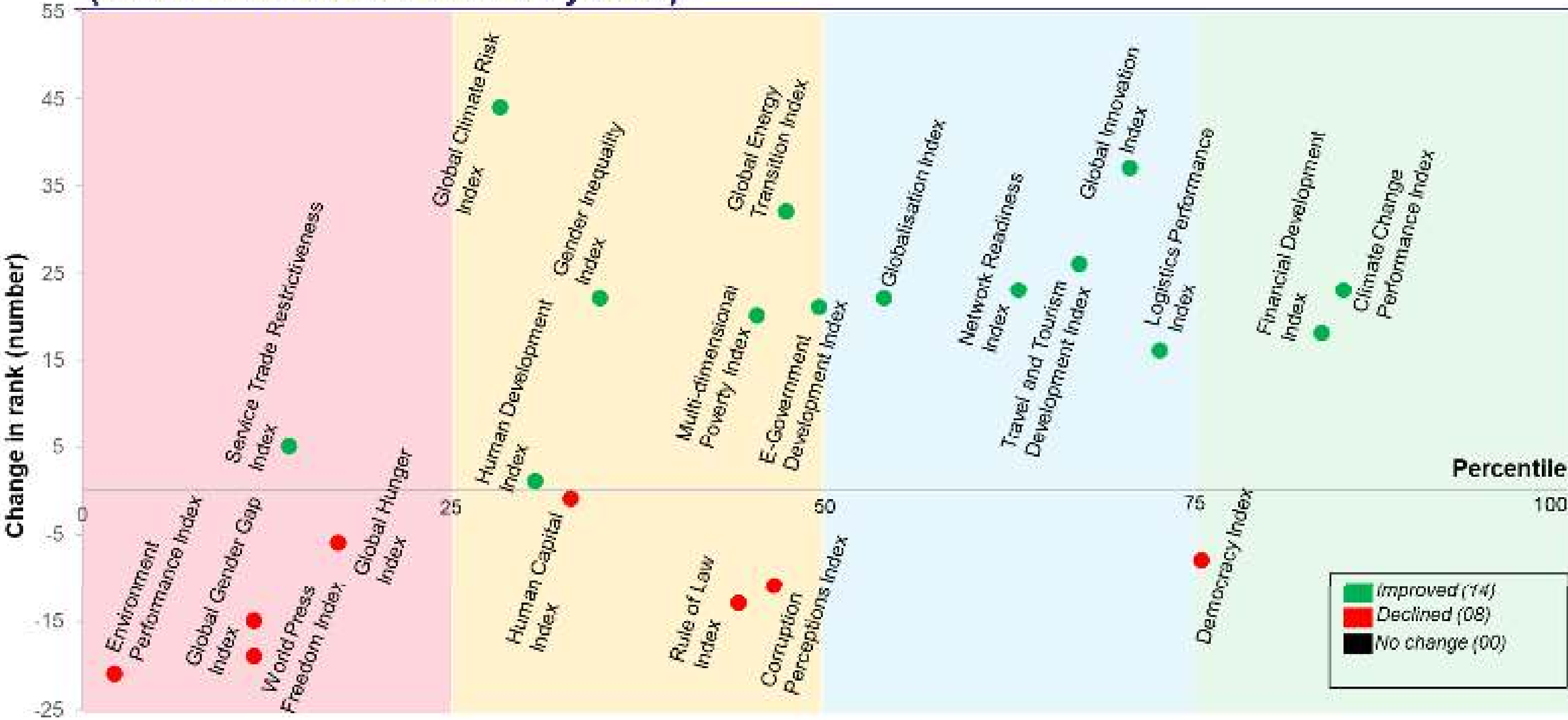
Data based (22)

1. Climate Change Performance Index, 2. E-Government Development Index, 3. Environment Performance Index, 4. Financial Development Index, 5. Gender Inequality Index, 6. Global Energy Transition Index, 7. Global Gender Gap Index, 8. Global Hunger Index, 9. Global Innovation Index, 10. Globalization Index, 11. Human Capital Index, 12. Human Development Index, 13. Multidimensional Poverty Index, 14. Network Readiness Index, 15. Travel & Tourism Development Index, 16. Global Climate Risk Index 17. Logistics Performance Index 18. B-Ready Index 19. Safe Cities Index, 20. Global Liveability Index, 21. Global Competitiveness Index, 22. Service Trade Restrictiveness Index

Perception based (5)

1. Corruption Perception Index, 2. Democracy index, 3. Rule of Law Index, 4. World Press Freedom Index, 5. Worldwide Governance Indicators

Comparison of India's Performance in Global Indices (Movement in the last 10 years)

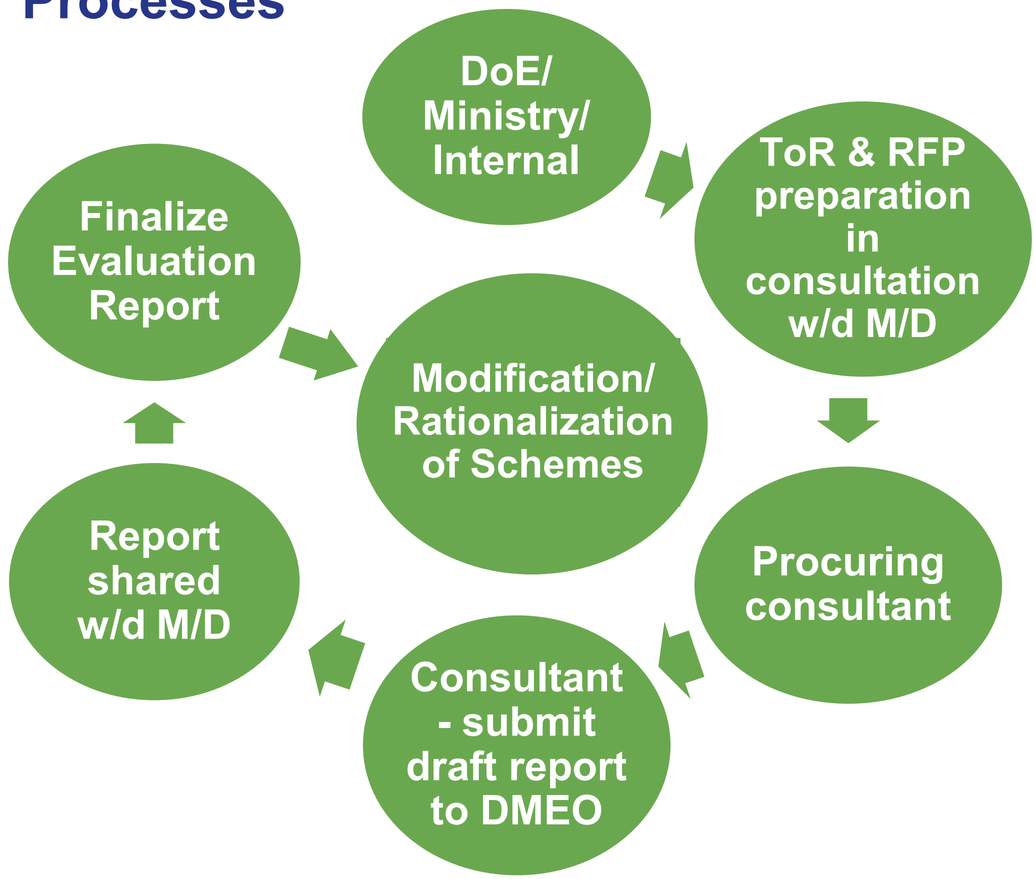


Evaluations - Objectives & Processes

Objectives

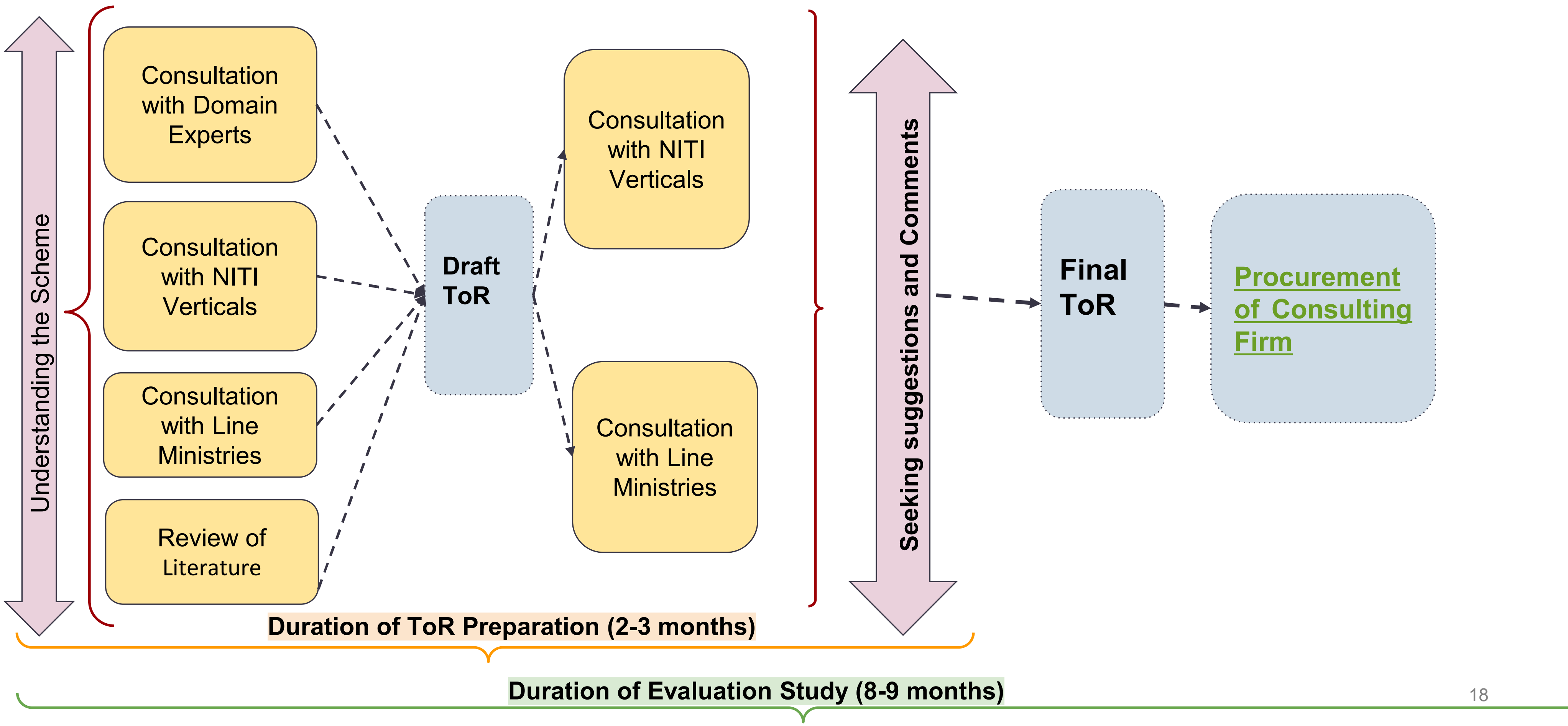
- **Efficient utilisation of scarce resources** for competing development needs.
- To facilitate **evidence-based policy making.**
- **Mid-course correction.**
- Generate inputs for **future policies.**

Processes

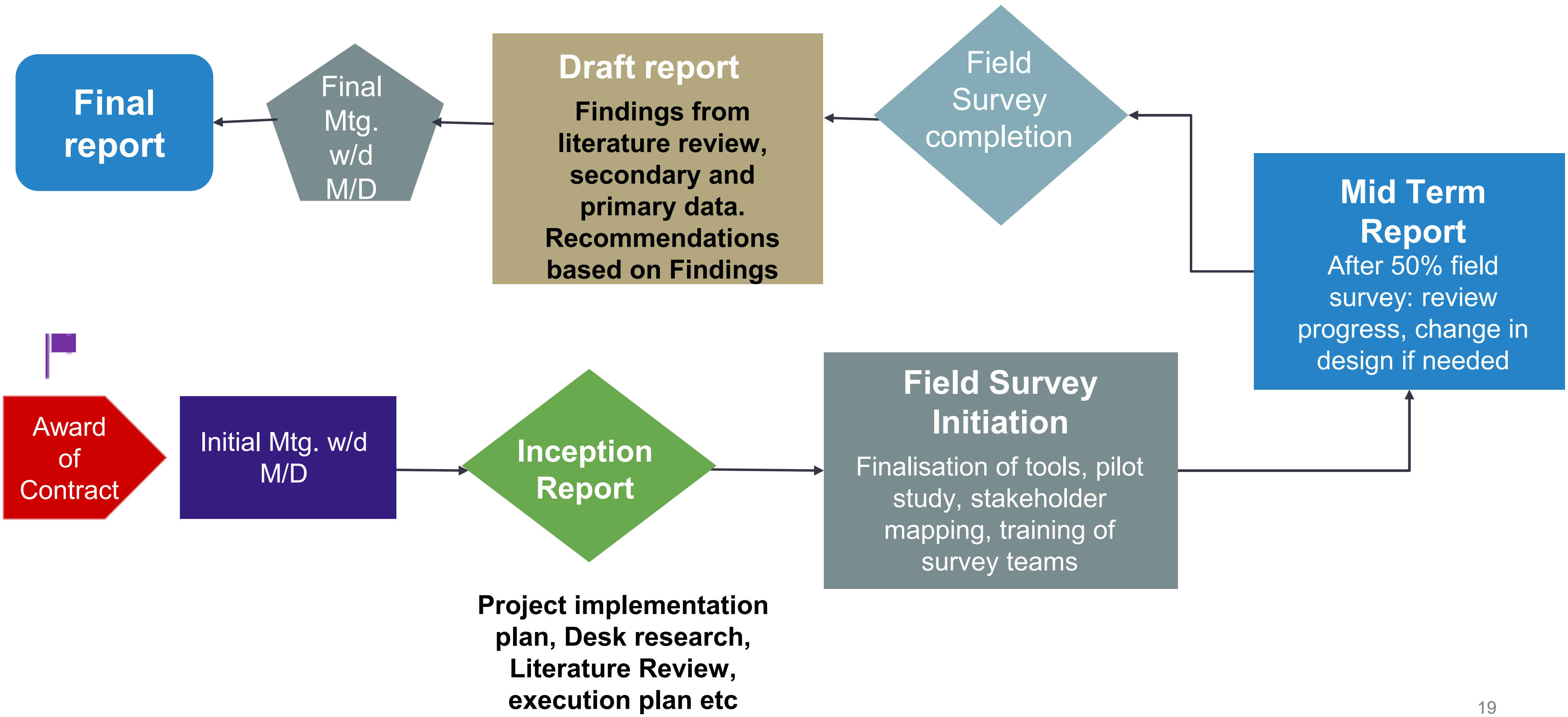


Evaluation Lifecycle (1/2)

Avg. time taken for completion of study: 8-9 Months



Evaluation lifecycle (2/2)



Capacity Building

- Development of M&E Strategy
- Development of Output Outcome Monitoring Framework for the State
- Development and implementation of the evaluation plan
- Building data systems
- M&E Capacity Building
- Knowledge Network & Outreach

THANK YOU

This document is produced by advisors and consultants at DMEO, NITI Aayog, as general guidance. It is not intended to provide specific advice. If you require advice or further details on any matters referred in this document, please contact DMEO.

NITI Aayog

DMEO

DEVELOPMENT MONITORING AND EVALUATION OFFICE

ABOUT DMEO, NITI AAYOG

The Development Monitoring and Evaluation Office (DMEO), attached to NITI Aayog, is the apex monitoring & evaluation (M&E) office in the country, with a mandate to drive evidence-based policy making through M&E of government policies and programmes. Since its inception in 2015, the Office aims to shift the discourse of public policy towards rigorous, data-driven, citizen-centric, and decentralized policymaking, to improve governance and facilitate the formation of a New India.

Visit us at www.dmeo.gov.in

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Corrigendum to Annexure–I of the Minutes of the Senior Management Meeting (26 August 2025)

In Annexure–I of the Minutes of the Senior Management Meeting held on 26 August 2025; the following corrections may be read as under:

1. Shri K. Sanjay Murthy – Comptroller and Auditor General of India (Chair)
2. Ms. Rebecca Mathai – DAI (Southern Region & Synchronisation)
3. Shri Subir Mallick – DAI (Defence)
4. Shri K.S. Subramanian – DAI (HR, IR, Coordination & Legal)
5. Shri Jayant Sinha – DAI (Government Accounts) & Chairperson, GASAB
6. Ms. Smita S. Chaudhri– DAI (Finance & Communication and Report Central)
7. Shri Anand Mohan Bajaj – DAI (Commercial & Central Revenue Audit)
8. Ms. Sandhya Shukla – DAI (Report States – Northern Region)
9. Ms. Nandana Munshi- DAI (Western Region)
10. Shri Manish Kumar (I)– DAI (Local Governance Audit) (*attended virtually*)
11. Ms. Yashodhara Ray Chaudhuri, ADAI & DGA, Mines, Kolkata (*attended virtually*)
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23. Shri Vishwanath Singh Jadon – PD & Secretary to CAG
24. HODs of all Field Offices (*Virtually attended discussions on agenda items I & V*)

Minutes of the Senior Management Meeting

Date & Time: 26 August 2025; 10:30 AM

The meeting was attended by the members of Senior Management (Annexure I) and the Head of Departments (HoDs) and Group Officers (for the agenda no 1 to 5) and chaired by CAG. Presentations were made as per the agenda enclosed (Annexure II).

Key Discussions and Decisions Taken

1. Important aspects of Auditing Energy Sector

Anish De, KPMG International, Global Head for Energy Natural Resources & Chemicals made a presentation on **'Important aspects of Auditing Energy Sector'**. The presentation highlighted the significant growth in India's energy landscape, noting that consumption had more than doubled in the last 20 years, making India a pivotal player in both the APAC region and globally. Despite this growth, he pointed out that India's energy mix remains heavily dependent on fossil fuels (nearly 90%), with coal alone accounting for 56% of consumption.

Mr. De presented a comparative analysis showing that private DISCOMs consistently outperform public DISCOMs, which are burdened by heavy losses and substantial debt. He stressed that the audit focus should evolve from fundamental compliance checks to a more outcome-oriented approach, ensuring the delivery of reliable, affordable, and equitable power. He suggested specific metrics for auditing thermal generation, energy storage, transmission, and distribution, such as plant load factors, AT&C losses, and collection efficiency. He also called for more stringent adherence to accounting principles in the power sector, like the practices in the O&G sector, which could be achieved through targeted capacity building, pilot audits in select states, and the use of AI and advanced analytics to refine audit methodologies.

Decisions Taken:

- *The performance shown by DISCOMS/PSUs in the energy sector against various metrices (like T&D losses) needs to be checked by Audit to satisfy the veracity of such results and then to identify the reasons for below-par performance. (By all Field Audit offices and State Commercial Wing)*

2. Output/outcome monitoring framework

A presentation was made by **Dr Radha Ashrit** on the Development Monitoring and Evaluation Office (**DMEO**), which functions under the aegis of **NITI Aayog**. Dr. Ashrit explained DMEO's dual mandate, comprising two wings: Evaluation and Monitoring. The Evaluation wing conducts in-depth assessments of all Centrally Sponsored Schemes (CSS) on a five-year cycle, covering process, organisational, and impact evaluation. The Monitoring wing conducts ongoing oversight through compliance, diagnostic, and performance monitoring.

She elaborated on three key products of DMEO:

- Output Outcome Monitoring Framework (OOMF): A comprehensive framework that tracks the performance of over 400 schemes across 68 Ministries against predefined indicators, providing a clear line of sight from financial outlays to physical outputs and outcomes.
- Data Governance Quality Index (DGQI): A self-assessment diagnostic tool for 74 Ministries/Departments to assess and improve their data preparedness and systems, thereby strengthening evidence-based policymaking.
- Global Indices for Reform & Growth (GIRG): A mechanism to monitor India's performance across 27 key global indices, identifying areas for reform to improve the country's international standing.

Dr. Ashrit emphasized that these frameworks and the reports generated by DMEO could serve as valuable resources for the audit process.

Decisions Taken:

The various monitoring and evaluation reports/products (annual reports against the OOMF) of DMEO may be studied by our performance/SSCA audit teams before commencing audit. Similarly, the 27 global indices which are being monitored by DMEO can also be additional data sources for contextual audit. GIRG (Global Indices to drive Reforms and Growth)/other indices monitored by DMEO to be used as risk/context indicators in topic selection and scoping (Action: Field Audit Offices and Functional Wings)

3. Performance Auditing' by IIM Kozhikode

Professor Shubhasis Dey, IIM Kozhikode made a presentation on **redesigning the performance audit process**. He commended the existing Performance Auditing Guidelines (2014) but highlighted the need for a detailed **performance audit implementation guideline** to supplement it. He strongly advocated for a sharper focus on using Key Performance Indicators (KPIs) across the dimensions of economy, efficiency, and effectiveness for different audit entities/sectors.

He suggested that CAG auditors could provide guidance to audited entities on developing these KPIs, a practice that could later be followed by an audit of the KPI development process itself, similar to audits conducted by the Australian National Audit Office.

Professor Dey emphasized the need for rigorous planning, including dedicating sufficient time and conducting a feasibility study with the audited entity *before* finalizing the audit plan to ensure the relevance of KPIs and the availability of data. For reporting, he proposed alternative frameworks to the standard Audit Finding Matrix, such as the **Economy-Efficiency-Effectiveness (EEE) framework** or the **Balanced Scorecard framework** (covering Financial, Customer, Internal Processes, and Learning & Growth perspectives), to provide a more holistic and communicative assessment of performance.

Decisions Taken: *The report of IIM Kozhikode will be circulated amongst the members of the Senior Management for their comments, after which it will be submitted to the CAG for approval. (Action: PPG Wing and all HoDs)*

4. Risk based Public Works Audit

Mr. Ashutosh Sharma, PAG(Audit), Haryana made a presentation on how **risk-based public works audit** has enabled the Office to unearth fraudulent transactions. He detailed the primary challenge in works audit: the lack of a common identifier between the Voucher Level Computerisation (VLC) data from A&E offices and the Integrated Financial Management System (IFMS) data, as their DDO coding structures are entirely different.

The presentation showcased an innovative solution developed by his office, which involved identifying **"proxy fields"**, specifically data from Form 37 (TDS) and Form 39 (EPS Statement), to create a reliable linkage between the two disparate databases. Through compelling case studies, he demonstrated how this data-driven approach allowed them to:

- Identify the **splitting of works** into smaller contracts to bypass tendering requirements, often awarded at rates significantly higher than the Haryana Schedule of Rates (HSR).
- Uncover instances of **missing or manipulated forms** (like Schedule 27) that concealed irregularities.
- Detect cases where deducted taxes were **not deposited into the government account**. This methodology, which combined deep domain knowledge with data analytics, not only exposed fraudulent transactions but also led to the State Government issuing a Modified Standard Operating Procedure (SOP) to plug systemic loopholes.

Decisions Taken:

- *Qualified staff would be posted by field audit offices and given sufficient time for desk review as part of public works audit. . (Action: Field Audit Offices)*
- *The concepts of desk review and remote audit/hybrid audit need to be clearly defined for consistency and uniformity. (Action: PPG)*
- *Innovations and best practices which can be replicated across offices to be documented and shared. (By Functional Wing to SMU and PPG)*

- *Methodology followed by PAG (Audit) Haryana be shared with all AG handling Works Audit. These AGs be asked to present in Audit Diwas progress made in adopting such practices.*

5. Data-Driven Audit of Scheme Beneficiaries

A presentation on a 'Data-Driven Audit of Scheme Beneficiaries' was made by **DAI (HR, IR, Coordination & Legal)**. The presentation laid out the plan for a major thematic audit to assess whether the benefits of key government welfare schemes are reaching the poorest of the poor. A significant focus of this audit will be to identify instances of exclusion of deserving beneficiaries, moving beyond the traditional focus on incorrect inclusion.

The audit will cover seven major schemes (PM-KISAN, PMUY, MGNREGS, PMAY, Swachh Bharat Mission, Ayushman Bharat, and PMGKAY) across seven states (Maharashtra, Uttar Pradesh, Madhya Pradesh, Tamil Nadu, Kerala, West Bengal, and Assam). The core methodology rests on two pillars:

- **Data Analytics:** Obtaining comprehensive databases from all concerned ministries, creating a central repository, and performing cross-cutting analytics to correlate data across schemes and with external datasets (like Income Tax, VAHAN) to identify anomalies and potential exclusions.
- **Beneficiary Surveys:** Conducting a massive-scale, methodologically robust beneficiary survey across the seven states using MoSPI-empaneled vendors to validate data analytics findings and gather qualitative insights.

An Apex Committee comprising DAI (HR, IR, Coord. & Legal), HoDs of concerned Union and State Audit Offices, PAG(A&E), Rajasthan and the CTO has been constituted to monitor the audit. A detailed timeline was proposed, with the audit commencing in August 2025 and concluding with the submission of reports and Management Letters by December 2025

Decisions Taken:

- *The concerned Union Audit offices will coordinate and arrange meetings with the Secretaries of the respective Ministries to facilitate data access. (Action: Concerned Union Audit Offices)*
- *The IS wing will ensure the creation of necessary infrastructure (HPC/Cloud) to host the large datasets and conduct data analytics. (Action: IS Wing)*
- *The identified anomalies from data analytics will be forwarded to the selected State AGs for substantive field verification. (Action: CTO Team and selected State AGs)*

- *State AGs will conduct beneficiary surveys through MoSPI empanelled vendors, with coordination from the CTO wing. (Action: CTO Wing and selected State AGs)*
- *Final reports will be prepared by each State AG for their respective legislatures, and Management Letters will be issued by Union Audit Offices to the Ministries. (Action: Selected State AGs and concerned Union Audit Offices)*
- *State Audit Offices will make necessary adjustments in the audit plans to carry out Field audits of the selected schemes in October/November 2025 (Action: Selected State Field Audit Offices)*
- *A decision would be taken on the nature/number of audit product for the audit findings of State Audit Offices (Action: Apex Committee)*
- *DAI (HR) and CTO shall review the progress closely and shall apprise after a month i.e. 25th September 2025 the progress made.*

6. Administrative matters

DAI (HR, IR, Coordination & Legal) presented on **'Administrative Matters'** that merit supervision by the Senior Management. Key administrative areas highlighted for attention included APARs and 56J reviews, IPR filings, Compassionate Appointments, matters related to Divisional Accountants, Disciplinary Matters, Prosecution Sanctions, Legal Matters including Contempt Cases, Sexual Harassment cases, and issues related to the Public Accounts Committee (PAC).

DAI (Defence) reiterated that this responsibility rests with the entire Senior Management to diligently pursue these matters in the interest of the Department's future.

Decisions Taken:

- *There must be close monitoring of these issues across the field offices by the Senior Management. (By DAI/ ADAI of the respective Wings)*
- *Inspection Wing to conduct reviews of some thematic areas including Compassionate Appointments, when conducting its inspection or peer review. (By Inspection Wing)*
- *All Field Offices to carry out e-waste management activities in October 2025. (Action: All Field Offices)*
- *A&E Offices to organize special grievance redressal programs in October 2025. (Action: A&E Offices)*

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1. Shri K. Sanjay Murthy – Comptroller and Auditor General of India (Chair)
2. Ms. Rebecca Mathai – DAI (Southern Region & Synchronisation)
3. Shri Subir Mallick – DAI (Defence)
4. Shri K.S. Subramanian – DAI (HR, IR, Coordination & Legal)
5. Shri Jayant Sinha – DAI (Government Accounts) & Chairperson, GASAB
6. Ms. Smita S. Chaudhri– DAI (Finance & Communication and Report Central)
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23. HODs of all Field Offices (*Virtually attended discussions on agenda items I & V*)

Annexure II: Agenda for Senior Management Meeting of 26 August 2025

I.	Presentation on ‘Important aspects of Auditing Energy Sector’ by Shri Anish De, KPMG International, Global Head for Energy Natural Resources & Chemicals
II.	Presentation on ‘Output/outcome monitoring framework’ by DDG/DMEO/NITI Aayog
III.	Presentation on ‘Performance Auditing’ by IIM Kozhikode
IV.	Presentation on ‘Risk based Public Works Audit’ by PAG (Audit), Haryana
V.	Presentation on ‘Data-Driven Audit of Scheme Beneficiaries’ by DAI (HR, IR, Coord. & Legal)
VI.	Administrative matters (inputs from interaction at Chandigarh and Shimla, State Audit Advisory Board, Prosecution Sanction etc.) - DAI (HR, IR, Coord. & Legal)

Minutes of the Senior Management Meeting

Date & Time: 26 August 2025; 10:30 AM

The meeting was attended by the members of Senior Management (Annexure I) and the Head of Departments (HoDs) and Group Officers (for the agenda no 1 to 5) and chaired by CAG. Presentations were made as per the agenda enclosed (Annexure II).

Key Discussions and Decisions Taken

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Decisions Taken:

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