भारत के नियंत्रक एवं महालेखा परीक्षक का कार्यालय
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SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

Professional Practices Group

I/1512880/2026/57-PPG/Category-I Awards(Audit Diwas 2026)/2026 08-07-2026

Notification

Subject: Scheme for CAG's Awards for Innovation and Excellence in Public Auditing and Accounting – Category-I Awards for Audit Diwas 2026 – reg.

Madam/Sir,

The Competent Authority has approved the continuation of the Scheme for CAG's Awards for Innovation and Excellence in Public Auditing and Accounting – Category-I Awards for *Audit Diwas* 2026.

2. The Scheme aims to recognise and reward team-based initiatives demonstrating innovation, excellence, measurable impact, sustainability and potential for wider replication across the Indian Audit and Accounts Department in the areas of public auditing, accounting, entitlement, administration, capacity building and other support functions. The Scheme seeks to encourage the identification, recognition and dissemination of good practices capable of wider adoption across IA&AD.

3. The enclosed Scheme lays down the objective and scope of the Awards, eligibility conditions, submission requirements, evaluation mechanism, timelines, nature and number of awards, and other procedural aspects governing the nomination and selection process. The Scheme for Category-II – Office of the Year Award shall be issued separately.

4. The process for submission, scrutiny and evaluation of nominations is detailed in the Scheme. To facilitate end-to-end digital processing of nominations, Audit Diwas Portal 2.0 is being developed for submission, scrutiny and evaluation of entries under the Awards. Detailed instructions regarding submission through the Portal shall be issued separately.

5. A copy of the approved Scheme is enclosed herewith. All Heads of Department are requested to give wide publicity to the Scheme among officers and

staff of IA&AD and encourage eligible teams to identify suitable initiatives and submit nominations in accordance with the provisions of the Scheme.

Encl.: As above.

VISHAL BANSAL

ADDITIONAL DEPUTY COMPTROLLER AND AUDITOR GENERAL

To,

1. **All DAIs/ADAIs**
2. **Heads of offices in IA&AD**
3. **DGs/PDs at CAG HQ**
4. **Secretary to CAG of India**

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Scheme for CAG's Awards
for Innovation and Excellence
in Public Auditing and Accounting

Category-I Awards | *Audit Diwas* 2026

Office of the Comptroller and Auditor General of India

Contents

CAG's Awards for Innovation and Excellence in Public Auditing and Accounting

1. Introduction

The CAG of India instituted a scheme in July 2021, namely, CAG's Awards for Innovation and Excellence in Public Auditing and Accounting, to recognise and reward extraordinary and innovative work undertaken by officers and staff of the Indian Audit and Accounts Department in the areas of public auditing, accounting, entitlement and support functions.

Innovation and excellence are key drivers for continuous organisational improvement. The CAG of India is a people-rich and people-driven organisation. The revised scheme for the year 2026 is intended to encourage teams to challenge the status quo, deliver measurable improvements and promote good practices capable of wider adoption across IA&AD.

For *Audit Diwas* 2026, this scheme covers Category-I, namely CAG's Awards for Innovation and Excellence in Public Auditing and Accounting. The earlier provisions relating to Category-II - Office of the Year Award would be issued as a separate document.

The Awards shall be conferred by the CAG of India on *Audit Diwas*, i.e. 16 November 2026.

1.1 Distinction from the CAG's 101 Innovation Ideas Initiative

For clarity in submission, it is stated that the CAG's 101 Innovation Ideas Initiative is intended to identify, mentor and support promising ideas, concepts, prototypes and Proof of Concept (PoC) solutions through a structured evaluation and mentoring process, with the objective of facilitating institutional adoption and scaling. In contrast, the Category-I Awards are intended to recognise and reward innovations and initiatives that have already been implemented during the prescribed period of consideration and have demonstrated measurable impact, sustainability and potential for wider replication. Accordingly, proposals requiring mentoring, refinement or implementation support should be submitted under the CAG 101 Innovation Ideas Initiative, whereas completed and outcome-backed initiatives, conforming to the prescribed period of consideration, should be submitted under Category-I Awards.

The same proposal should *not* be submitted under both categories in the same award cycle.

2. Objective

The Award is intended to recognise team-based initiatives which demonstrate innovation, excellence, measurable impact and potential for improvement in public auditing, accounting, entitlement, administration, capacity building or other support functions of the Department.

The successful entries may also feature as case studies in the Compendium of Good Practices to be published by the CAG of India and released on *Audit Diwas*.

3. Scope of the Award

The Award seeks to promote innovation and excellence backed by demonstrated exceptional performance and initiatives in functional areas, working environment and welfare. The Award shall be given to the team involved in conceiving and executing an innovative, extraordinary and impactful initiative, and not to an individual or to an entire office.

The scope of the Award includes innovation and excellence in the following areas:

i. Auditing processes, Audit Reports and other Audit Products
ii. Accounting processes and Financial Reporting
iii. Entitlement processes and service delivery
iv. Administrative efficiency and internal governance
v. Knowledge and Capacity Building
vi. Any other area contributing to the achievement of the overall mission of the CAG of India.

In respect of item 3(i), the Offices are encouraged to submit entries relating to all types of audit, including Financial Audit, Compliance Audit and Performance Audit.

4. Conditions for an Eligible Entry

4.1 Origin of Entry

A team from any office of the CAG of India including functional wings of the Office of C&AG of India which initiates an independent innovation or implements an extraordinary work shall be eligible for consideration.

4.2 Period of Consideration

The period of consideration for the year 2026 will be 1st April 2025 to 31st March 2026, during which tangible achievement of milestones should be demonstrated. In the case of Audit Reports, only those Reports laid in Parliament or the concerned Legislature in 2025-26 will be considered for nomination.

4.3 Nomination

The nomination shall include the names of team members, specific contribution of each member, time spent and nature of engagement on the initiative. Contributions may include conceptualisation, advocacy, implementation, stabilisation and documentation of the project.

4.4 Team Composition

The nominated team shall comprise not more than six members, covering all relevant levels. Officers or staff who were involved in the initiative. Officers/Officials who are no longer working in the office may also be nominated.

4.5 Nominating Authority

The nomination would be done by the Head of Department, i.e. Pr.AG/DG/AG/PD, as applicable. In respect of Headquarters office, the functional Dy. CAG/Addl. Dy. CAG shall make the nomination.

4.6. Demonstrated innovation, exceptional performance, and improvements

There should be perceptible improvements in processes, practices, methodologies, systems, products, etc., in the functioning of the Department due to the initiative resulting either in:

i. improved quality;
ii. improved efficiency of processes leading to saving in time and cost;
iii. improved effectiveness;
iv. betterment of working environment; or
v. improvements in governance and changes in policy.

The above said areas of impact are only indicative, not exhaustive.

4.7 Clear Evidence

There should be clear cut evidence that the initiative has had a demonstrable impact or a measurable improvement.

4.8 Sustainable

The improvements in the processes, practices, methodologies, systems, products, etc., should be sustainable i.e. these improvements should be robust and not short lived.

4.9 Replicability

The improved performance brought out in an office may be replicable in other offices with similar set-up or environment. It should not be cumbersome to replicate. There should be ease of adoption in other offices.

4.10 The criteria of sustainability and replicability are desirable. Exceptional, innovations/solutions dictated by unprecedented or peculiar circumstances like natural disaster, specific geographical terrains etc., which may not be sustainable and replicable, would also qualify.

5. Format for Submission of an Entry

The initiative proposed for consideration shall be submitted as a write-up of about five pages (A4 size), including an executive summary, on the innovation/excellence/initiative along with supporting documents. This should be accompanied by a Power Point presentation of a maximum of 15 slides. The write up may include flow charts or other diagrammatic representations. It must have the elements discussed in the following paragraphs:

5.1 An overview: A brief description of the innovation/excellence/initiative and why the nomination merits the award. (Maximum 300 words)

5.2 The problem statement: What was the challenge and how was the problem defined? Where was the excellence/improvement exhibited? (Minimum 200 words)

5.3 Why is the solution exceptional? How did the innovation/excellence/initiative provide a solution to the problem and how the solution implemented was exceptional? In what way did it improve the earlier procedures, processes, products or conditions prevailing? (Minimum 300 words)

5.4 Benefits from the innovation/excellence/initiative: In what way the Department or stakeholders would be benefitted by this endeavor. (Minimum 300 words)

5.5 Sustainability and Replicability: In what way is the innovation/ excellence/ initiative taken sustainable and replicable? In case the innovation/initiative is not naturally sustainable or replicable, then the relevance and impact of the innovation/ initiative may be explained with reference to the peculiarity of the circumstances. (Minimum 300 words).

5.6 Change Management Process: Explain the process of evaluation, planning and implementation of the innovation/initiative. What were the challenges encountered? How were these overcome? (Minimum 200 words)

5.7 Timeline: Timeline of conceptualization, planning and implementation should be indicated.

5.8 Evidence to be attached with the proposal:

i. Documentation/Files (Not exceeding 50 pages)
ii. Photos/videos (Photos/videos not to exceed 10)
iii. Testimonials

6. Eligibility

6.1. All offices under IA&AD dealing with the relevant functional area are eligible to submit entries.

6.2. Each functional wing in the CAG office may be considered as one office for the purpose of nomination.

6.3. Every office may submit a minimum of one entry. Offices may submit more than one entry where separate initiatives are distinct and independently supported by evidence.

7. Processing of Applications

7.1. Applications are invited from offices in the format prescribed in para 5.

7.2. Applications with incomplete or insufficient details shall be liable for rejection at the initial screening stage.

7.3. The applications have to be necessarily uploaded in the *Audit Diwas* Portal only and all the supporting documents needs to be uploaded.

7.4. Any clarification on the entries by the PPG wing, Functional wing and Evaluation committees would be requested from the concerned field office only through the Audit Diwas portal and the field offices should respond only through the portal.

8. Record keeping and Secretariat

PPG section will service the various committees for evaluation of applications, and perform the following functions:

8.1 Calling for nominations.

8.2 Prima facie preliminary screening for completeness of the application, appropriateness of the team members nominated with regard to their association/contribution to the project/endeavor and supporting documentation.

8.3 Organize all the meetings of filtering committees and empowered committee and coordinate with Functional wings.

8.4 Carry out necessary documentation for processing and record.

9. Finalisation of Awards

9.1 Stage-I: Short-listing of the applications and verification of the proposals by Filtering Committee(s)

The applications shall be short-listed by three Filtering Committee(s), separately for Union-related formations, State-related formations and Other formations. Each Filtering Committee shall comprise 1 DAI/ADAI level officer and two DG/PD level officers. Senior most member in each Committee will be the Chairperson. The Filtering Committee(s) shall recommend not less than 10 or more than 15 entries to the Empowered Committee for Stage-II evaluation.

The Filtering Committee(s) will shortlist the applications based on completeness of the documentation and qualitative aspects of the proposals. Applications with incomplete/insufficient details shall be rejected at the initial stage of screening. The Filtering Committee(s) may develop its own criteria for evaluation of the remaining proposals, which will necessarily include the criteria and weightages specified in this scheme. The deliberation of the Filtering Committee(s) and the inter se evaluation of the proposals done by it shall remain confidential and not disclosed to the Empowered Committee, which shall treat each proposal recommended by the Filtering Committee(s) at par for its independent evaluation. The Filtering Committee(s) can conduct virtual meetings or seek verification through the concerned functional wing for seeking clarifications/verifications.

A mandatory vigilance clearance shall be obtained by PPG Wing in respect of all the team members nominated in the proposals that are shortlisted by the Filtering Committee(s), before proceeding to Stage-II evaluation.

9.2 Stage-II: Evaluation by Empowered Committee

The seven-member Empowered Committee comprising three nominated DAI/ADAI level officers, two external representatives and two DG/PD level officers will evaluate and rank the proposals recommended by the Filtering Committee(s). It may ask the applicants to make a presentation and/or make such inquiry as deemed fit.

The Empowered Committee shall independently evaluate each proposal recommended by the Filtering Committee(s) as per the criteria and weightages specified in this scheme and make its recommendations to the CAG of India for final selection of Awards.

10. Evaluation Criteria

Criterion	Indicative focus	Weightage
The solution	Originality, relevance, problem-solution fit, quality of design and extent to which the solution improves earlier processes/products.	40 points
Benefits	Measurable impact, benefits to Department/stakeholders, improvements in quality, timeliness, cost, governance or service delivery.	30 points
Sustainability and replicability	Durability of improvement and ease of adoption in other offices. If context-specific, relevance and impact may be assessed in lieu of replicability.	20 points

Change management process	Quality of planning, implementation, stakeholder engagement, documentation, risk management and overcoming challenges.	10 points

11. Timelines for the Year 2026

Activity	Tentative timeline
Invitation of nominations	1 August 2026
Last date for submission of entries in *Audit Diwas* Portal	31 August 2026
Stage-I recommendations by Filtering Committee(s)	25 September 2026
Stage-II recommendations by Empowered Committee	20 October 2026
Preparation of brochure/citations	5 November 2026
Award presentation on *Audit Diwas*	16 November 2026

PPG Wing may notify revised dates, if required.

12. Nature of Award

12.1 The Award shall consist of a scroll of citation along with a medal.

12.2. Awardees shall be given a Certificate of Recognition, a copy of which may be placed in the APAR of the concerned officers/officials, as applicable.

12.3. An exclusive memento, such as CAG of India tiepin / CAG of India brooch, may also be presented.

13. Number of Awards

There shall be a maximum of six Awards under Category-I.