



PERFORMANCE REPORT
2008-2009

Impact of Audit

Changes in Policies (including accounting Policies), Rules Law and other significant change at the instances of audit:

There may be non monetary impact of audit such as Changes in Policies (including accounting Policies), Rules, Laws and other significant changes by the management at the instances of audit: please furnish all such material impact of audits during 2008-09. The impact of audit includes changes made on the basis of audit notes, inspection reports, supplementary comments, audit reports and any other form of audit observations issued during 2008-09. The information may be furnished in the following form.

Sl. No.	Details of changes made by the Government/Management (Please specify whether change is in Policies(including accounting Policies) or Rules or Laws or other significant changes). Each change may be described in not more than quarter page.	Complete details of relevant audit notes, inspection reports, supplementary comments, audit reports and any other form of audit observations issued during 2008-09.

Audit Officer
CASS- M

Chapter-1: Areas of focus.

Annexure-I

(A) Main areas of focus having significant impact on the functioning of the wing to be identified separately in two parts i.e., for the current year and the coming year respectively. Rather than appending a list of focus areas, the wing should briefly and clearly indicate the intended outcome of the focus in terms of system improvements, value addition quality enhancement, modernization etc either at the micro or at the macro level, depending on the scope of coverage.

It is expected that the wing will make substantive contribution to this chapter.

(B) A small write up (along with photograph) may be provided in respect of important seminars/ meetings held during the year 2008-09

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Chapter-3: Process of Public Accountability.

Annexure-4

Government & Union Territories (having legislative assembly) Compliance Audit Reports approved by the C&AG during 2008-09

Category of reports	Financial year of Report*	Summary of Compliance Audit Reports (Other than Performance Audit) approved by CAG during 2008-09						
		Particulars				Acceptance of paras by auditee		
		No. of Reports	No. of compliance audit Paras	Gross Money value of the Reports (` In crore)	Money value as per approved matrix (` In crore)	No. of paras fully accepted	No. of paras partially accepted	No. of paras not accepted
Civil Audit								
Report State	2007-08	1	9	7.54	4.46	5	4	NIL
Report SCS								
Total (1)	2007-08	1	9	7.54	4.46	5	4	NIL
Receipt audit (including Report for Delhi)								
States where separate Report of SRA is printed								
States where chapter for - SRA is printed in civil reports								
Total (2)								
----- Commercial including Report for (Delhi)								
(1)States where separate Report for commercial is printed (for audit Report 2007-08)	2007-08	1	8.DP	33.91	13.48	4	-	4
(1) States where commercial chapter is printed in civil Report								
Total (3)	2007-08	1	8.DP	33.91	13.48	4	-	4
Local Bodies								
Grand Total		2	17	41.45	17.94	9	4	4

(i) Report Approved by the CAG during 2008-09 normally belong to the year 2007-08. However if any report for any other year is also approved during 2008-09 the information for the same may be furnished in separate rows.

(ii) Complaisance Audit report includes performance audits/IT audits/environment audit paragraphs as well, their information may be given in annexure 6 & 8 respectively and I not in this annexure. However number of Reports and details of compliance audit paragraphs will continue to be shown in this annexure.

(iii) Each wing Please ensure that number of total Reports mentioned in this annexure tally with the annexure4A.

Chapter-3: Process of Public Accountability.

Annexure-4A

**Details of State Government & Union Territories (having legislative assembly) Compliance Audit Reports approved by the C&AG during
2008-09**

Sl. No.	Name of the State	Financial year of Report*	Date of approval by the C&AG	Date of countersignature by the C&AG	Date of laying in the legislature
Civil	MADHYA PRADESH	2007-2008	Not available	8-04-2009	21-07-2009
Commercial	MADHYA PRADESH	2007-2008	18-12-2008	01-04-2009	21-07-2009

Note:- Reports* approved by the CAG during 2008-09 normally belong to the year 2007-08. However if any reports for any other years is also approved during 2008-09 the information for the same may be also be furnished.

- (i) Each wing may please ensure that the total number of Audit Reports should tally with the Annexure 4
- (ii) SRA & State Commercial was Pl. give two annexure, one for the states where separate report of Revenue & Commercial is approved and other for the states where they do not have separate report and their chapter is included in civil report.

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Chapter-3: Process of Public Accountability.

Annexure-6

State Government & Union Territories (having legislative assembly) Performance Audit Reports approved by the C&AG during 2008-09

Sl. No.	Category of Report	Financial year of Report*	Summary of Performance Audit approved by CAG during 2008-09						
			Stand alone reports with money value		Performance audit reports (combined volume) with money value**			Number of performance audit paras included in other reports and their money value***	
			Number of Reports	Money value (₹ In crore)	Number of Reports	Number of paras	Money value (₹ In crore)	Number of paras	Money value (₹ In crore)
1	State Civil Audit								
	Report State	2007-2008	-	-	-	-	-	3	147.11
	Report SCS								
	Total (1)								
2	Receipt audit (Including Report for Delhi)								
3	State Commercial (Including Report for Delhi)	2007-2008	--	--	1	5	24.23	--	
4	Local Bodies								
	Grand Total				1	5	24.23	3	147.11

Note:- *Reports approved by the CAG during 2008-09 normally belong to the year 2007-08. However if any report for any other year/s is also approved during 2008-09 the information for the same may be furnished in separate rows. ** Performance Audit Reports containing more than one Performance Reviews

*** Performance Audit reviews included in the Compliance Audit Reports PI also refer to note no (i) of Annexure-4

- (i) If any performance audit report includes IT audits/environment audit paragraphs as well, their information may be given in annexure 8 and not in this annexure. However number of Reports and details of other performance audit paragraphs will continue to be shown in this annexure.

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Chapter-3: Process of Public Accountability.

Annexure-6A

**Details of State Government & Union Territories (having legislative assembly) Performance Audit Reports approved by the C&AG during
2008-09**

Sl.No.	Name of the State	Stand Alone or combined*	Finance year of Report**	Date of approval by the C&AG	Date of countersignature by the C&AG	Date of laying in the legislature
1	Madhya Pradesh	—	2007-08	18-12-2008	01-04-2009	21-07-2009

Note:-(i) Each wing may please ensure that the total number of Audit Reports should tally with the **Annexure -6**

*Combined Performance Audit Reports refers to Audit Report (other than Compliance Audit Report) containing more than one performance Reviews.

**Reports approved by the CAG during 2008-09 normally belong to the year 2007-08. However if any report/s for any other years is also approved during 2008-09 the information for the same may be also be furnished.

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Chapter-3: Process of Public Accountability.

Annexure-8

Summary of Audit paragraphs/reviews on IT Audit, Environment Audits & other new area of audit, included in compliance/Performance Audit Reports on State Government/Union Territories approved by the C&AG during 2008-09

Sl. No.	Category reports	IT Audit						Environment Audit						Other					
		No. of topics in			Money value (In crore)			No. of topics in			Money value (In crore)			Money value (In crore)			No. of topics in		
Other		CA	PA	SA	CA	PA	SA	CA	PA	SA	CA	PA	SA	CA	PA	SA	CA	PA	SA
1	State Civil Audit																		
	Report State	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Report SCS																		
	Total (1)																		
2	Receipt audit																		
3	State Commercial	-	-	-	-	-	-	NA	-	-	-	-	-	33.91	24.23	-	8	5	-
4	Local Bodies																		
	Grand Total																		

CA- Transaction Audit Report, PA-Performance Audit Report, SA-Stand Alone Audit Report

*Pl. Specify type of Audit

Note:- (i) No. of IT Audit and Environment Audit topics and their money value shown here should be excluded form Annexure 4 & 6. Please also refer to note no 1 of annexure 4 and 6.

(ii) If a Stand alone report on IT Audit on State Government /UT is approved it would be continued to be shown under annexure 4 or 6 depending on nature of report i.e. compliance or Performance audit, but number of topics and money value will be shown under annexure-8

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Chapter-3: Process of Public Accountability.

Annexure-10

Number of regularity and financial audit certificates issued during the year 2008-09

B) State Government & Union Territories

Sl. No.	Category of reports	Number of audit certificate issued	
		Number or regularity audit certificates issued	Number of financial audit certificates issued
1	State Civil audit	1274	04
	Report State		
	Report SCS		
	Total (1)		
2	Receipt audit		
3	State Commercial		29
4	Local Bodies		
	Grand Total	1274	33

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Chapter-3: Process Public Accountability

Volume of work in audit: Union/ State Government

Annexure-11

Summary of the Audit Plan/Target and achievement during 2008-09 of /by the audit offices under functional control of concerned wings HQ

Wings of audit	Central Audit		Local Audit						Brief reasons for major difference in units planned and units audited
	No of vouchers etc, audites during 2008-09	No of audit notes issued during 2008-09	Total auditee units	Units' due for audit in 2008-09	Units planned for audit during 2008-09	No of units audited during 2008-09	No of IRs issued during 2008-09	Difference in unit planned for audit and actually audited during 2008-09	
Union Government									
Report Central (including Civil P&T, Defence and scientific Department)	-	-	76	69	10	09	09	01	The shortfall was due to engagement
Autonomous Bodies			765	623	348	255	255	93	Of field staff for
Direct Taxes									Conducting of lok
Indirect Taxes									Sabha and Vidhan
Commercial									Sabha Elections
Railways									
State Government									
Report State	277283	22	6981	5856	1190	934	704	256	
Report SCS									
SRA									
Commercial	-	-	737	382	206	177	163	176	Due to non available
LB									Manpower
Total	277283	22	8559	6930	1754	1375	1131	526	

Note: Each wing may pl also furnish the office wise break-up of plan/Target/achievement in the above format separately

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Chapter-3: Process of Public Accountability.

Annexure-11A

Summary of the Audit Plan/Target and achievement during 2008-09 of /by the audit offices under functional control of concerned wings at H.Q.

No. of the wings	Compliance Audit Reports						Performance Audit Reports				Finance Audits (Certification of Union/State Government Accounts, PSU/s accounts,SARs of ABs)		Externally Aided projects certifications	
	No. of Reports		No. of Draft Paragraph		No. of Performance Audit Reviews		Number of Stand Alone Report		Number of Combined Performance Audit Report**		Plan/Target	Achievement	Plan/Target	Achievement
	Plan/Target	Approved by the C&AG during 2008-09	Plan/Target	Approved by the C&AG during 2008-09	Plan/Target	Approved by the C&AG during 2008-09	Plan/Target	Approved by the C&AG during 2008-09	Plan/Target	Approved by the C&AG during 2008-09				
Union Government														
Report Central (including Civil P&T, Difence and scientific Department)														
Autonomous Bodies											12	10		
Direct Taxes														
Indirect Taxes														
Commercial														
Railways														
State Government														
Report/States														
Report SCS														
SRA														
Commercial	1	Under Process	18	Under Process	1	Under Process	-	-	-		There is no target for A/Cs Audit , when ever the auditee units submit their A/Cs Account audit done as on 30-09		29(23+6)	CAW I&II
LB														
Total														

Note:- *Number of Performance Audit Reviews under Compliance Audit Reports are specially applicable in State's Audit Reports

** Combined Performance Audit Reports refer to Audit Reports which contains more than one performance Reviews

- (i) A brief description of reasons for major difference in the target and achievement may please be furnished by each wing
- (ii) Each wing may Pl. furnish the office wise break-up of Plan/Target/achievement in the above format separately along with a reasons for major variation in plan/achievement
- (iii) Number of Compliance Audit Report and Performance Audit Reports approved by the C&AG during 2008-09 must tally with the Corresponding figures as furnished in Annexure 3,4,5, &6

Sr. Audit Officer/CASS (M)

Chapter-3: Process Public Accountability

Summary of the Audit Plan/Target and achievement during 2008-09 of the audit Offices under functional control of concerned wings at HQ

**Annexure 11A
(in Numbers)**

Name of the wing	Compliance Audit Reports						Performance Audit Reports				Financial Audits (Certification of State Government Accounts, PSU's accounts, SARs of ABs)		Externally Aided projects certifications	
	Number of Reports		Number of Draft Paragraphs		Number of Performance Audit Reviews*		Number of Stand Alone Report		Number of Combined Performance Audit Report**		Plan/Target	Achievement	Plan/Target	Achievement
	Plan/Target	Approved by the C & AG during 2008-09	Plan/Target	Approved by the C & AG during 2008-09	Plan/Target	Approved by the C & AG during 2008-09	Plan / Target	Approved by the C & AG during 2008-09	Plan/ Target	Approved by the C & Ag during 2008-09				
Union Government														
Report Central (including Civil P&T, Defence and Scientific Department)											01	01 ³		
Autonomous Bodies	09	10 ¹									09	11 ²		
Direct Taxes														
Indirect Taxes														
Commercial														
Railways														
State Government														
Report States	01	01	25	09	07	03								
Report SCS														
SRA														
Commercial	01	Under process	18	Under process	01	Under process					29 ⁴			
LB														
Total	11	11	43	09	08	03					39	12		

Note:

*Number of Performance Audit Reviews under compliance Audit Reports are specially applicable in state's Audit Reports

**Combined Performance Audit Reports refer to Audit Reports which contains more than one performance Reviews

Sr. AO/ CASS (M)

- (i) A brief description of reasons for major difference in the target and achievement may please be furnished by each wing
- (ii) Each wing may Pl. furnish the office wise break-up of Plan/Target/achievement in the above format separately along with reasons for major variation in plan achievement
- (iii) Number of Compliance Audit Report and Performance Audit Reports approved by the C & AG during 2008-09 must tally with a the corresponding figures as furnished in annexure 3, 4, 5 & 6.

Foot Note

1. Transaction Audit of ABVIITM Gwalior for the year 2006-07 was conducted during 2008-09
2. Financial Audit of ABVTHIM, Gwalior and MANIT, Bhopal for the year 2007-08 was conducted during 2008-09
3. One Audit Certificate in respect of World Bank Externally Aided Project, Up gradation of IITs issued.
4. There is no target for Accounts Audit whenever the auditee units submit the Accounts. The Audit is conducted.

Chapter-3: Process of Public Accountability.

Annexure-12

Number of companies and corporations under audit jurisdiction of the beginning of the year 2008-09

Wings	No. of govt. Companies	No. of Deemed Govt. Companies	Statutory Corporations	General Insurance Companies	Total
Central Commercial					
State Commercial	40	-	4	-	44
Total					

Sr. Audit Officer/CASS (M)

Chapter-3: Process of Public Accountability

Annexure – 13

Pl. Furnish the titles/topics of important topics of IT Audit and Environment Audits included in the Compliance Audit Report/Performance Audits Reports of Union Government/State Governments/Union Territories approved by the C&AG during 2008-09 in the following Profroma:

**Name of the Wing
IT Audit**

NIL

Sl. No.	Titles/Topics\	Details of Audit report in which included

Environment Audit:-Not applicable

Sl. No.	Titles/Topics\	Details of Audit report in which included

**Sr. Audit Officer
CASS- M**

Chapter-3: Process of Public Accountability

Annexure-14

Central PAC/COPU- Discussions during 2008-09

Wing of audit	Total number of paras/performance audits selected but pending for discussion at the beginning of the year 2008-09	Total number of new paras/performance audits selected for discussion during 2008-09	Number of meetings PAG/COPU held during 2008-09	Total number of paras/performance audits discussed during the year 2008-09	Total number of paras/performance audits selected but pending for discussion at the end of the year 2008-09	Earliest year of Report to which paras/performance audits is pending for discussion at the end of year 2008-09
Civil (including P&T)						
Scientific Departments						
(a) Defence (Army and Ordnance Factories (b) Air Force and Navy)						
Autonomous Bodies						
Railways						
Indirect Taxes Central Excise Customs						
Direct Taxes						
Central commercial						
Total						

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State PAC/COPU-Discussions during 2008-09

Wing	Name of the State	System of selection of paras by PAC/COPU (Selective or comprehensive)	Total number of paras/performance audits selected but pending for discussion at the beginning of the year 2008-09	Total number of new paras/performance audits selected for discussion during 2008-09	Number of meeting of PAC/COPU held during 2008-09	Total number of paras/performance audits discussed during the year 2008-09	Total number of paras/performance audits selected but pending for discussion at the end of the year 2008-09	Earliest year of Report to which paras/performance audits is pending for discussion at the end of the year 2008-09
State Civil Rep States Rep SCS	Madhya Pradesh	Selective	13	9 (AR2006-07)	9	4	18	2004-2005
Revenue Receipt								
State Commercial	M.P.	Selective	No	No	14	No	No	No
Local Bodies			13					
Total				9	23	4	18	

**Sr. Audit Officer
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Chapter-4: Impact of Audit.

Recoveries etc. at the instance of audit:

Annexure-16

The details of recoveries may please be provided in the format given below. It may please be noted that the recoveries pointed out, accepted and actually recovered refers to the actual value additions realized by audit, in whatever form it may be i.e., Audit Report, Inspections Reports, Audit Notes etc and needs to be captured as such. Care must be taken to ensure that no double count occurs for the same recoveries pointed out in two reports viz.

(₹ In crores)

Particular	Recoveries pointed out in 2008-09* (₹ in crore)					Recoveries Accepted during 2008-09 (₹ in crore)					Recoveries effected during 2008-09 (₹ in crore)				
	AR	IR	AN	Any other	Total	AR	IR	AN	Any other	Total	AR	IR	AN	Any other	Total
State Civil (Report State)	2.07	323.58	-	-	325.65	0.99	-	-	-	0.99	0.19	-	-	-	0.19
State Civil (Report SCS)															
State Receipts															
State Commercial	NIL	-	-	-	NIL	Nil	-	-	-	NIL	Nil	-	-	-	NIL
Local Bodies															
Total States	2.07	323.58	-	-	325.65	0.99	-	-	-	0.99	0.19	-	-	-	0.19
Central Civil															
Scientific															
Defence															
Autonomous Bodies															
Direct Taxes															
Indirect Taxes- Customs															
Indirect Taxes Central Excise & Service Tax															
Railways															
Commercial															
Total Central															
Grand Total	2.07	323.58	-	-	325.65	0.99	-	-	-	0.99	0.19	-	-	-	0.19

AR- Audit Reports; IR-Inspection Reports; AN- Audit Notes

Note: *Recoveries pointed out in 2008-09 AR refers to Audit Report (both Compliance and Performance Audit) approved by the C &AG during 2008-09; IR/AN refer to the Inspection Reports and Audits notes issued for audit conducted during 2008-09.

- (i) Substantial difference, if any, between recoveries pointed out vis-à-vis recoveries accepted may be appropriately explained.
- (ii) Individual cases of major recoveries (pointed out, accepted and effected) should be supported with the copy of the relevant documents.

Sr. AO/ CASS (M)

Chapter – 4: Impact of Audit

Annexure – 16 A

Changes in Policies (including accounting Policies), Rules, Law and other significant changes during 2008-09 at the instances of audit:

There may be non monetary impact of audit such as Changes in Policies (including accounting policies), Rules, Laws and other significant changes by the management at the instances of audit: please furnish all such material impact of audit during 2008-09. **The Change should have been effected/intimated during 2008-09 on the basis of audit notes, inspection reports, supplementary comments, audit reports and any other form of audit observations issued during 2008-09 or earlier period** The information may be furnished in the following form.

Sl. No.	Details of changes made by the Government/management (Pl. specify whether change is in Policies (including accounting policies) or Rules or Laws or other significant changes). Each change may be described in not more than quarter page. (Pl. refer to chapter 4 of the Performance Report of 2007-08 for reference).	Date or effectiveness of change/intimation of change/reference of government order, notification etc.	Reference of Audit Report/Inspection Report/Audit Notes etc. on which change has been made.

**Sr. Audit Officer
CASS- M**

Chapter-5: Significant audit finding based on Audit Reports

Annexure-18

1. Please furnish the significant/interesting audit finding in the paras/performance audits that appeared in the Audit Reports approved by the C&AG during 2008-09, As would be evident from the Performance Report for 2007-08, the focus has shifted from activities of the department to highlight the Performance and value addition by IA & AD. The Primary target readers of the performance Report are outside, the report should highlight the value addition across the board, achievements of audit on thematic issues/ macro issues rather than reproducing the gist of individual paras/performance audit/accounting functions.
2. The emphasis in the material sent should be on 'communication' rather on activity reporting. The consolidated material should be written so as to place them exactly as they are received except for the changes required for consistency/interpreting.
3. Additionally, highlights of the audit findings may be grouped and given in box in the margin.
4. Audit findings in respect of performance report should indicated observations relating to achievement of the objective rather than regulatory issues.

Tabular form and state-wise material should be avoided. The material, in font 12 in single space. May please be restricted to the pages specified below:

Central Comml.	(Two Pages only)	
RS	(Two Pages only)	
AB	(Half Pages only)	
DT	(One Pages only)	
RC	(Four Pages only)	
INDT	(Two Pages)	
LB	(Half Pages only)	NIL
R_SCS	(One Pages only)	
Rlys	(One Pages only)	
State Commercial	(One and a half Pages only)	
SRA	(One and a half Pages only)	

**Sr. Audit Officer
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(Relevant chapter from the Performance Report 2007-08 may be referred to)

Ministry wise/year wise break up Action Taken Notes awaited as on 31 March 2009 from various Union Ministries/departments in the following Proforma

Annexure-31

Name of wing:

S. No.	Name of Ministry	Details of Action Taken Notes Pending as on 31/01/2009	
		Year	Number
Total			

AAO/OAD(M)

Annexure-32

State wise/Year wise break up Action Taken Notes awaited as on 31 March 2009 from various Stated/Union Territories having legislative assemblies Name of wing:

S. No.	Name of State	Details of Action Taken Notes Pending as on 31/03/2009	
		Year	Number
Total	M.P.		

Year	Number (Commercial)	Civil
1973-74 to 1980-81	2	
1981-82	3	
1982-83	5	
1983-84	2	
1984-85	2	
1985-86	7	
1986-87	8	
1987-88	9	
1988-89 (No. 3)	5	
1988-89 (A&B)	1	
1989-90	7	
1990-91	13	
1991-92	11	
1992-93 (No. 5)	13	
1993-94	2	
1993-94	1	
1994-95	8	
1995-96 AR	7	
1996-97 AR	17	
1997-98	9	
1998-99	8	
1999-2000	9	1
2000-01	8	-
2001-02	2	-
2002-03	22	-
2003-04	NIL	-
2004-05	1	1
2005-06	NIL	14
2006-07	NIL	14
Total	188	30

**Sr. Audit Officer
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Number of Financial Audit Certificates Issued

Sl. No.	Name of AB	No. of Audit Certificates issued during 2008-09	Year of Accounts to which the Audit Certificate (S) pertains	Remarks
1	National Institute of Technical Theachers Training & Research, Bhopal	01	2007-08	
2	Maulana Azad national Institute of Technology, Bhopal	01	2006-07	
3	Indian Institute of Management, Indore	01	2007-08	
4	Atal Behari Vajpai Indian Institute of Information Technology & Management, Gwalior	01	2006-07	
5	National Judicial Academy, Bhopal	01	2007-08	
6	Pt. Dwarka Prasad IIM (DU), Jabalpur	01	2006-07	
7	Maharshi Sandipani Rashtriya Veda Vidya Pratisthan, Ujjain	01	2007-08	
	State Autonomous Bodies			
1	M.P. Housing Board, Bhopal	01	2002-03	
2	M.P.H.R.C., Bhopal	01	2006-07	
3	M.P. K.U.I.B., Bhopal	01	2005-06	

**Audit Officer
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