



दिनांक / DATE 13.06.2025

Subject: Actionable points on Fostering Synergies C&AG's Strategic Leadership Conclave.

As per decision taken on two-day Conclave of PAsG/AsG on 'Breaking Silos-Fostering Synergies, C&AG's Strategic Leadership' held during 28-29 April, 2025 at the Office of the C&AG of India (copy enclosed), actions on the following points are to be taken by field A&E Offices.

Paragraph-III-Capacity Building and Collaboration with Knowledge Partners

Actionable points: Bullet 1 & 2

Paragraph V- Accounts and Entitlement

Actionable points: Bullet 1 & 3

Paragraphs VI-Administrative issues and Housekeeping

Actionable points: Bullet 3, 5, 6 & 7

2. The PAsG/AsG (A&E) are requested to draw up Action Plan along with timeline for each of the items enumerated in the aforesaid paras and Compliance to C&AG's directions may be intimated to GA Wing by June 20, 2025.

3. **C&AG's additional directions:**

The Comptroller and Auditor General of India has also further desired that PAsG/AsG (A&E) need to take action on the followings points:

- i) Actionable insights, as identified post Conclave, need to be shared by each officer.
- ii) Need to assess the maturity level of IFMS/CFMS. → Comprehensive Financial Management System
With this regard, the PAsG/AsG (A&E) need to oversee the various Modules in the IFMS/CFMS and their implementation status may be intimated to Hqrs. office.
- iii) Adoption of Works and Accounts Management Information System (WAMIS) by the States and status of implementation of WAMIS. Initiatives taken by PAG (A&E), Odisha may be referred to in this regard (presentation made before C&AG by Odisha office is attached).
- iv) Specific Capacity Building requirements need to be identified and be intimated to Hqrs. Office.

✓ Enclo: As stated.

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Aika Rehani Bhardwaj
Director General (GA-II)

1. All PAsG/AsG (A&E)
2. The PAG/AG, Arunachal Pradesh and Mizoram
3. The Senior Deputy Accountant General (A&E), Sikkim.

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- Roll out Integrated Human Resource Management System within six months – claims processing to be centralized. (*Action By – IS wing and Staff Wing*)
 - Develop software for DA cadre postings and transfer. (*Action By – IS and Staff Wing*)
 - Roll out of Audit Para Monitoring System in two months. (*Action By – IS Wing*)

V. Accounts and Entitlement

- Prepare action plan to achieve end-to-end digitization of entitlement functions in all A&E Offices. The standards achieved by the Punjab and Orissa Offices for end-to-end digitization would be the benchmark to assess the performance of other A&E Offices on entitlement functions. (*Action By – GA Wing*)
- Constitute Committee to prepare guidelines for handling increased workload of pension revision cases due to implementation of Eighth CPC recommendations in the near future. (*Action By – GA wing and Staff Wing*)
- Utilize the PFMS modules, data and reports for conducting audits, especially regarding Centrally Sponsored Schemes. (*Action By- Functional wings and GA Wing*)

VI. Administrative issues and Housekeeping

- The criteria for postings of IA&AS officers may include concerns of generalisation versus specialisation.
- Wider consultation to be undertaken on the process of empanelment of officers for Apex level posts.
- ITA Cell is a crucial form of internal control in field offices. ITA Cells to be formed in all offices within a month; they have to prepare annual audit plan and its implementation is to be closely monitored by the HoDs. (*Action By -Field Offices and Inspection Wing*)
- A Central Portal for Grievance Redressal and SoP for handling grievance (logging complaints, monitoring, disposal) is to be developed. (*Action By – IS wing and Staff Wing*)
- Strengthen monitoring of routine housekeeping (including Settling of AC Bills, Annual physical verification of stock, Functioning of Committee on Sexual Harassment, Disposal of old records, Job rotation in sensitive posts). Initiate sensitisation of staff on these issues. (*Action By – Field Offices, HoDs, PDP, Staff, Headquarters Wings*)
- Due diligence is to be exercised in assessment of 56J Cases based on revised instructions. (*Action by- Field Offices*)
- Compassionate Appointments are to be strictly done as per extant orders and accountability is to be fixed for lapses. (*Action by- Field Offices*)

Execution and Payment

Execution and Measurement (e-MB)

e-MB usage needs to be 100% for all works to truly replace physical records. Any work where the engineer still maintains a paper trail would break the digital trail. e-MB allows photo uploads or remarks, but as noted many did not upload photos. Ensuring completeness at this stage would likely require a mandate that all measurements and progress updates occur in the system, possibly supplemented by geo-tagged photos or third-party inspections uploaded.

In a recent audit of Water Resources Department, some geotagged photographs were uploaded for showing completion of 4 projects

Billing (RA Bills and Final Bills)

Earlier only 12% of bills were generated in WAMIS, and rest on paper. For an end-to-end digital audit, all bills must be routed through the system. RD now mandates e-billing (given e-MB usage) since April 2024, we have access to every Running Account bill in WAMIS. We have observed that the DAs have released security deposit before the expiry of defect liability period.

Payment and Accounting

In principle, this final stage is covered digitally - WAMIS produces a record of the payment voucher (with classification, amount, payable, etc.) which is then used by AG's VLC. A digital audit trail is achievable at the payment stage, as long as WAMIS is properly updated post-payment. The integration or cross-check with IFMS could even allow automatic confirmation.