**SAI'S ROLE IN PROMOTING NATIONAL SUSTAINABLE DEVELOPMENT**

**SAI India’s Country Paper**

1. Introduction

**﻿** The concept of sustainable development initially gained prominence after the 1987 Report of the World Commission on Environment and Development entitled, “Our Common Future” (commonly referred to as the Brundtland Report). The Commission defined sustainable development as “development that meets the needs of the present without compromising the ability of future generations to meet their own needs”.

The emphasis on the integration of environmental, economic, and social objectives is tied to an aspiration that, wherever possible, decisions should take into account the costs and benefits in all three areas and lead to actions advancing progress in all three directions.

**Figure 1: Three pillars of sustainable development**



This emphasis on integration was intended to change patterns of decision-making where the environment was regularly given less attention than economic and social objectives, and where the pursuit of economic benefits often resulted in environmental damage and related health concerns. While there are many variations of this definition, two principles are consistently central:

* Integration of environmental, economic, and social objectives (the “three pillars” of sustainable development), and
* Consideration of effects on future generations (“intergenerational equity”).
1. Role of National Governments

The United Nations Conference on Environment and Development, held in Rio de Janeiro in 1992, provided the fundamental principles and the programme of action for achieving sustainable development. The national governments have committed to these principles, implementation of Agenda 21 and the Programme for the Further Implementation of Agenda 21. The United Nations Millennium Declaration identified the Millennium Development Goals (MDGs) setting the agenda for next 15 years. As per the World Summit on Sustainable Development (2002) National Governments have to play following role in ensuring the achievement of objectives of sustainable development:

* National Governments are expected to promote coherent and coordinated approaches to institutional frameworks for sustainable development at national level through the establishment or strengthening of existing authorities and mechanisms necessary for policy-making, coordination and implementation and enforcement of laws and national strategies for sustainable development.
* They should strengthen governmental institutions, including by providing necessary infrastructure and by promoting transparency, accountability and fair administrative and judicial institutions.
* They should also promote public participation, including through measures that provide access to information regarding legislation, regulations, activities, policies and programmes Including sustainable development policy formulation and implementation
* The governments are supposed to promote cross-sectoral approaches in the formulation of strategies and plans for sustainable development, such as, where applicable, poverty reduction strategies, aid coordination, encouraging participatory approaches and enhancing policy analysis, management capacity and implementation capacity, including mainstreaming a gender perspective in all those activities.
* Enhance the role and capacity of local authorities as well as stakeholders in implementing Agenda 21 and encourage partnerships among and between local authorities and other levels of government and stakeholders to advance sustainable development.

In September 2015, United Nations adopted, the Sustainable Development Goals (SDGs), officially known as ***‘Transforming our world: the 2030 Agenda for Sustainable Development’***. These are an intergovernmental set of 17 aspiration Goals with 169 targets and is a plan of action for people, planet and prosperity which indicates three pillars of sustainable development.   The national governments are now likely to take forward this agenda through its national developmental policies and programmes.

These 17 Sustainable Development Goals with 169 targets are broader in scope and go further than the MDGs by addressing the root causes of poverty and the universal need for development that works for all people. The goals cover the three dimensions of sustainable development: economic growth, social inclusion and environmental protection.

● Building on the success and momentum of the MDGs, the new global goals cover more ground, with ambitions to address inequalities, economic growth, decent jobs, cities and human settlements, industrialization, oceans, ecosystems, energy, climate change, sustainable consumption and production, peace and justice.

● The new Goals are universal and apply to all countries, whereas the MDGs were intended for action in developing countries only.

● A core feature of the SDGs is their strong focus on means of implementation—the mobilization of financial resources—capacity-building and technology, as well as data and institutions.

● The new Goals recognize that tackling climate change is essential for sustainable development and poverty eradication. SDG 13 aims to promote urgent action to combat climate change and its impacts.

Indian state like most of the modern states aspires to work for overall sustainable development as can be derived from the Directive Principles of State Policy enshrined in the Indian Constitution, which talks about reducing inequalities, social order, conservation of wildlife and environment, promotion of education, nutrition and health, welfare of weaker sections, better work conditions and increasing standard of living etc. as mentioned in its constitution. The ratification of international multilateral agenda on similar issues reinforces the commitment of the national governments towards its citizens and the global community.

1. Role of Supreme Audit Institutions

SAIs have a special responsibility in alerting citizens about the long-term sustainability of public finances and SAIs are supposed to live up the expectations created by ISSAI 12 on the Value and Benefits of Supreme Audit Institutions – Making a Difference to the Lives of Citizens that calls upon SAIs to demonstrate their relevance to citizens and not only to parliaments, and that citizens expect a much greater intensity of effort by SAIs in discharging their role. The SAIs could audit a government’s sustainable development strategy and the integration of sustainable development across government’s strategies and broader activities. This can not only be applied during the audit of national governments but also regional and local governments to a varying extent. Supreme Audit Institutions are at the core of effective, accountable and inclusive government institutions. Sustainable development is important to Supreme Audit Institutions (SAIs) because progress on sustainable development is central to the well-being of current and future generations of citizens in their countries, and to achieving enduring economic, social and environmental prosperity. The United Nations (UN) has stressed the importance of the role of SAIs in fostering sustainable development. Each SAI can play a role in fostering sustainable development, including by promoting the rule of law, effectiveness and transparency, and monitoring and supporting the implementation of sustainable development objectives. The sustainable development strategies of a National Government may have targets and indicators which the SAI assess for their relevance, realistic nature and reliability. SAIs may also see if the same are based on rationale, are measurable, time limited, linked with development objectives and are communicated to enable stakeholders to judge performance.

Organizations including those from public sector may issue an annual sustainability report to provide information about their environmental, economic, social, and governance performance. Sustainability reporting can help public sector organizations to foster the integration of environmental, economic, and social objectives, and play an important role in demonstrating transparency. By measuring, monitoring, and reporting on their sustainability performance, organizations can generate feedback from stakeholders, and drive improved strategies and implementation leading to positive impacts on the environment, the economy, and society.

Any program, strategy, policy or issue – such as nature conservation, development assistance funding, or fiscal policy – can also be audited using a sustainable development lens, and as a stand-alone audit or as part of a larger audit.

The SAIs can thus play a very important, independent role in respect of promoting national sustainable development in countries. The UN too has stressed the importance of the role of SAIs in fostering sustainable development. In particular, the UN General Assembly has expressly recognized: “the important role of supreme audit institutions in promoting the efficiency, accountability, effectiveness and transparency of public administration, which is conducive to the achievement of national development objectives and priorities as well as the internationally agreed development goals”.[[1]](#footnote-1)

1. SAI India and Auditing Sustainable ****Development:****

SAI India has been auditing issues related to Sustainable Development. Many of national performance audits relate to social, economic and environmental issues with direct linkages with sustainable development. To cite few examples issues of waste management, compensatory forestation, water pollution, health of children and mothers and education for all have been the subject matter of audit at SAI India. Many of these audits resulted in improvement of systems, strengthening of monitoring of implementation and even revision of policy. A case of a recently conducted audit on Renewable Energy Sector in India is illustrated in following paragraphs.

1. Audit Report on Renewable Energy Sector in India contributing to National Sustainable Development

Energy is one of the areas which is an essential pre-requisite for the modern day development. However, most of the energy at this point of time is drawn from fossil fuels which are finite. Further, exploitation and combustion of these fossil fuels have given rise to environmental problems in the form of pollution, generation of solid waste like fly ash, land degradation, social problems like rehabilitation and resettlement. All these aspects brings the energy sector to the centre of discussion on sustainable development. In the recently adopted Sustainable Development Goals (SDGs) by United Nations, Goal 7 deals with ensuring access to affordable, reliable, sustainable and modern energy to all while Goal 13 deals with urgent action to be taken to combat climate change and its impacts. One of the targets under Goal 7 is increasing substantially the share of renewable energy in the global energy mix by 2030.

India, recognizing that climate change was a global challenge, has been actively engaged in multilateral negotiations at the United Nations Framework Convention for Climate Change (UNFCCC) and made voluntary commitment to reduce its carbon emissions intensity by 20-25 *per cent* by 2020 in comparison with 2005 levels. India launched the National Action Plan for Climate Change (NAPCC) in 2008 which had eight missions with a view to mitigate climate change. One of the missions under NAPCC was the Jawaharlal Nehru National Solar Mission with an initial aim to install 20,000 MW solar power capacity by 2022. It also envisaged that RE would constitute 15 *per cent* of the energy mix of India by 2020.

SAI India recently conducted audit of Renewable Energy sector in India in the year 2014-2015. The Audit Report has been presented to Parliament of India in December 2015.

1. Renewable Power Sector in India

India supports around 17 per cent of the world’s population but its energy and electricity consumption is only around five per cent of the world’s consumption. Its per capita consumption of energy and electricity is less than one-third of the world average. In order to sustain a growth rate of over eight per cent through the next two decades, India would need to grow its primary energy supply by three to four times and electricity supply by at least five to seven times of its current consumption. The country might need to import over 90 per cent of its requirement of oil and over 45 per cent of its requirement of coal. Energy shortages are currently at an average of 8.7 per cent with peak deficit at nine per cent.

The Government’s commitment to RE led to establishment of the Department of Non-Conventional Energy Sources in 1982, which was upgraded to a full-fledged Ministry of Non-Conventional Energy Sources (MNES) in 1992, subsequently renamed as Ministry of New and Renewable Energy (MNRE) in October 2006. MNRE adopted a three-fold strategy for the development, promotion and use of RE technologies across the country. The salient features of the strategy were:

1. Providing budgetary support for research, development and demonstration of technologies;
2. Facilitating institutional finance through various financial institutions; and
3. Promoting private investment through fiscal incentives, tax holidays, depreciation allowance and remunerative returns for power fed into the grid.

Indian Renewable Energy Development Agency (IREDA), NTPC Vidyut Vyapar Nigam Limited (NVVN), Power Grid Corporation of India Limited (PGCIL) are the public sector companies engaged in power finance, power trading and power transmission respectively. Further, there are National Institutes for research and development in wind energy (NIWE), solar energy (NISE) and renewable energy (NIRE).

1. Planning the audit

The Performance Audit examined the progress made in:

1. Increasing the contribution of RE resources in India’s energy mix / electricity mix;
2. Increasing access to electricity / lighting needs in remote and rural areas; and
3. Promoting research, design, development and demonstration.

Apart from auditing the MNRE and institutions under it, audit was also conducted in 24 out of 29 States / Provinces and the respective State Nodal Agencies.

The period of audit was from the year 2007-2014. The starting period was aligned with the five year planning cycle in vogue in the country which started from April 2007 and the adoption of National Action Plan for Climate Change in 2008 under which National Solar Mission was taken up as a major policy push to the renewable energy. This helped the audit in considering substantial number of RE projects in the sample for detailed checking and also taking stand on the basis of long term planning and strategizing activity of the government.

The sector involved large number of stakeholders ranging from the national ministry to an individual citizen in the farthest part of the country along with other conventional stakeholders like provincial and local governments, private enterprises, non-government agencies etc. To ascertain the interest of all these stakeholders a national stakeholders’ workshop was held on 24 September 2013 by SAI India to identify audit issues. Experts from MNRE, Regulatory Bodies, State Nodal Agencies, Non-Governmental Organizations (NGOs) and Generators Association attended the workshop.

1. Results of the audit

**Some of the important findings of the audit were as followed:**

1. As against the National Action Plan on Climate Change target of achieving energy mix of 15 per cent of RE sources in energy use by 2020, the national achievement had reached only till 4.51 per cent by 2013-14 which was around 50 per cent of the envisaged target.
2. The State / Provincial Distribution Licensees and other obligated entities had not fixed Renewable Purchase Obligations (RPO) were fixed in sync with the norms set under the National Action Plan on Climate Change.
3. The policy facilitation tool of Renewable Energy Certificates (REC) introduced for easier compliance of RPO from geographically dispersed RE sources did not took off for various reasons including uncertain policy environment and poor enforcement of RPO policy. As a result the cash flow of generators issuing REC was adversely affected leading to inefficiency in the growth of the sector.
4. The Ministry had not devised any mechanism for claiming of Clean Development Mechanism (CDM) benefits for the grid connected and off- grid RE projects. There was lack of awareness with respect to claiming CDM benefits.

**Solar Power**

1. **﻿**The government could exploit a very miniscule portion (0.35 per cent) of the estimated potential. The lead was taken by the RE rich provinces (Rajasthan, Gujarat) but the same was not proportionate to their potential while some of the provinces (Himachal Pradesh, Jammu and Kashmir) with reasonable potential had not even started exploitation of the potential.
2. ﻿The Regulatory framework for electricity generation was a State / provincial subject of legislation, the union Ministry could have issued common guidelines on net metering for reference by the States, as an enabling environment for solar technology penetration in the country at a decentralized level. But this was not done and thus different States adopted different models in implementing net metering.
3. ﻿Lack of coordination between Power Trading / Supply and Power Grid companies of the Union and State Agencies led to non-synchronisation of thermal power with solar power and instances of non-availability of Long Term Access for inter-State transmission system to the State Agencies, resulting in disputed claims with distribution companies.

**Wind Energy**

1. ﻿MNRE could not ensure seamless continuation of Generation Based Incentive and Accelerated Depreciation schemes in the 12th Five Year Plan. The break in incentives being provided to wind energy developers between 2012 and 2014 adversely affected the capacity addition during this period.
2. ﻿There was no competition and / or transparency at occasions in the wind energy sector either with respect to tariff fixation or allocation of sites to the developers.
3. ﻿There were problems in evacuation of wind power generated by the States due to non-availability of sufficient transmission infrastructure and non-synchronization of generation. Lack of scientific techniques to predict the wind power also created problems in maintaining grid discipline.

﻿**Small Hydro Power**

1. There were implementation bottlenecks like acquisition of land, completion of feasibility studies and preparation of Detailed Project reports, design issues as well as forest and environmental clearances. All of this had led to time and cost overruns in many cases.

﻿**Biomass Power**

1. ﻿There were lot of issues with respect to compliance and monitoring of biomass power projects. There were instances of non-traceable biomass plants, inoperative plants, plants working at lower capacities, plants installed with different specifications than approved and plants using non-permitted fuels. None of the developers had furnished the generation data to MNRE after the commencement of commercial generation of electricity.

**Remote Village Electrification**

1. ﻿Audit observed shortcomings in implementation of the programme in the States. There were instances of inordinate delays in completion of projects, award of contracts to ineligible contractors, irregular distribution of lighting systems and incomplete / non-installation of Remote Village Electrification systems.
2. Deficiencies in maintenance of systems were noticed across the sampled States due to under collection of user charges and deficiencies in maintenance arrangements. Physical verification of sampled systems by Audit revealed that 20 per cent of the Remote Village Electrification systems were not working and six per cent of the systems were found missing.

**Special Initiatives for remote regions**

1. ﻿Small and Micro Hydro Projects were not completed / commissioned as per the targets. Even after completion, some of the projects were non-functioning due to defective equipment, natural calamities, lack of repair, abandoning of projects by contractors, etc. which resulted in losses in power generation.
2. ﻿ Impact of the audit

The Audit Report was placed in Parliament of India in December 2015 which was just after the conclusion of Conference of Parties – 21 of UNFCCC i.e. the Paris Agreement. The Governments of India and France had also declared formation of International Solar Alliance of 121 countries of the world during COP-21. The print media of the country took note of the Audit Report at national level. The conclusions of the Audit Report would help the government in achieving its targets of creation of capacity for renewable energy. The Audit Report is still not taken up for discussion in the Parliament of India which is expected to lead to further deliberations among the lawmakers of the country. The findings have also helped in pointing out the shortcomings at the level of the State Government and State Nodal Agencies which would accelerate better management of various RE projects and schemes of off-grid RE at the grass root level.

The Government in June 2015 has decided to step up of India’s solar power capacity target under the Jawaharlal Nehru National Solar Mission (JNNSM) by five times, reaching 100,000 MW by 2022. The target will principally comprise of 40 GW Rooftop and 60 GW through Large and Medium Scale Grid Connected Solar Power Projects. With this ambitious target, India will become one of the largest Green Energy producers in the world, surpassing several developed countries. The new solar target of 100 GW is expected to abate over 170 million tonnes of CO2 over its life cycle. The audit conducted by SAI India would help the government to increase its effectiveness in achieving this goal of sustainable development through Renewable Energy.

1. New perspectives in National Sustainable Development and its Audit

United Nations Resolution on 19 December 2014 encouragedMember States to give due consideration to the independence and capacity-building of Supreme Audit Institutions in a manner consistent with their national institutional structures, as well as to the improvement of public accounting systems in accordance with national development plans in the context of the post-2015 development agenda. Also, in the context of Financing for development the related UN Resolution adopted at the Sixty-ninth Session at Addis Ababa on 27 July 2015 also recognised the need to strengthen national control mechanisms, such as Supreme Audit Institutions, along with other independent oversight institutions, as appropriate. SAIs would now have to play an important role in achieving Sustainable Development Goals particularly in contributing to the monitoring and accountability framework for SDGs by determining whether public resources have been used efficiently, effectively and economically and indicating the shortcomings to their National Governments through timely reporting and the ways to avoid past slipups.

The 23rd UN/INTOSAI Symposium on ‘UN Post-2015 Development Agenda: The Role of SAIs and Means of Implementation for Sustainable Development’ has appealed the INTOSAI community to contribute to the monitoring of SDGs process by–

i) Making use of audit findings on the MDGs and lessons learnt in order to provide practical recommendations for the establishment and running the new systems for monitoring and evaluating the SDGs,

ii) Devising an appropriate approach to the audit of national baseline-setting and subsequent SDG monitoring data, to be applied consistently by all SAIs, depending on their respective mandates;

iii) Considering the preparation of an INTOSAI annual summary of audit findings on the SDG monitoring systems and reliability of the results they provide (including identification of any gaps), setting out recommendations for improving the monitoring process, and providing any appropriate observations on the wider SDG process and progress towards achieving the goals.

There is a clear perceived need for INTOSAI and national SAI leadership to take decisive steps to build the necessary capacity, both at an institutional and individual auditor level, for the auditing of progress in the implementation of SDGs.

The SDGs can play an important role in audits, including in choosing audit topics, scoping the audit, and in setting criteria. When considering the areas of implementation of SDGs at the national level, SAIs can choose from a few approaches. As a first step, an SAI could verify how its country has translated the SDGs into national commitments. If a country has not yet done so, an SAI could recommend that gaps and opportunities be identified to foster the integration and advancement of SDGs in a national context.

 A robust, voluntary, effective, participatory, transparent and integrated follow-up and review framework will make a vital contribution to implementation and will help countries to maximize and track progress in implementing Agenda-2030 in order to ensure that no one is left behind. The principles for follow-up and review processes at all levels have been elaborately spelt out in the Agenda. Governments have the primary responsibility for follow-up and review, at the national, regional and global levels, in relation to the progress made in implementing the Goals and targets over the coming 15 years. The Agenda commits to fully engaging, nationally, regionally and internationally, in ensuring proper and effective follow-up of the financing for development outcomes and all the means of implementation of the post-2015 development agenda by ensuring the participation of relevant ministries, local authorities, national parliaments, central banks and financial regulators, as well as the major institutional stakeholders, other international development banks and other relevant institutions, civil society, academia and the private sector. To enhance accountability SAIs could also have formal and specific roles for systematic follow-up and review at the various levels, track progress in implementing the universal Goals and targets, including the means of implementation and this could be formally included in the Agenda 2030. Here SAIs could be uniquely poised as they have experience from earlier audits on identifying obstacles and challenges to the implementation and the financing of MDGs, the delivery of the means of implementation.

Timely availability of high-quality and reliable data disaggregated by income, gender, age, race, ethnicity, migratory status, disability, geographic location and other characteristics relevant in national contexts is an essential input for smart and transparent decision-making, including in support of the post-2015 agenda and its means of implementation, and can improve policy-making at all levels. The agenda 2030 recognizes that a focus on quantitative and qualitative data, including open data, and statistical systems and administrations at the national and subnational level will be especially important in order to strengthen domestic capacity, transparency and accountability in the global partnership.

INTOSAI Development Initiative (IDI) has planned a pilot programme on Auditing Sustainable Development Goals (SDGs) in collaboration with INTOSAI Knowledge Sharing Committee (KSC) and other interested INTOSAI bodies. The IDI documents appropriately says that iin order to implement these ambitious SDGs, various governments will need to identify their priorities, systems and procedures for implementation and more importantly system of gathering performance data on implementation of SDGs. The IDI and KSC propose to put together an international team of resource persons to research and write guidance on how to conduct an audit of the preparedness of governments for implementation of SDGs. The IDI plans to support about 40 SAIs in conducting an ISSAI based audit on preparedness for implementation of SDGs. This will involve management discussions on SDGs, SAI management commitment to conducting the audits, issuing reports and auditing SDGs on a regular basis. During the audits the IDI will provide support by training SAI teams, facilitating audit planning and audit review meetings and providing online support to SAIs. Following its cooperative audit model the audits conducted through this programme will also be subject to quality assurance review to ascertain the extent of compliance with ISSAIs. Such an initiatives is the immediate need of the hour and one of the unavoidable pre-requisites for taking upon the audit of SDGs. SAI India, being KSC Chair, is actively engaged in this program. International Centre for Envoronment Audit and Sustainable Development (iCED) the Global Trianing Facility for INTOSAI WGEA at Jaipur, also can play an important role in capacity building for audit of SDGs.

1. Summing Up

In sustainable development the emphasis on the integration of environmental, economic, and social objectives is tied to an aspiration that, wherever possible, decisions should take into account the costs and benefits in all three areas and lead to actions advancing progress in all three directions. In addition to the national goals and aspirations multilateral bodies like the United Nations starting with Conference on Environment and Development, held in Rio de Janeiro in 1992, have been providing the fundamental principles and the programme of action for achieving sustainable development. National Governments have to play an important role in ensuring the achievement of objectives of sustainable development. SAIs could play a key role in promoting an efficient, accountable, effective and transparent public administration, which is central to the implementation of sustainable development goals and the post 2015 development agenda. The audits conducted on sustainable development issues like the one conducted by SAI India on Renewable Energy Sector in India can add value to the efforts of national governments in achieving the sustainable development targets of the nation. SAIs can undertake the audits of national and strategic approaches to sustainable development, broader integration of sustainable development into government activities, targets and indicators of SDGs and may also undertake examination of sustainability reporting adopted if any by the government. SAI can also audit any program, strategy, policy or issue – such as nature conservation, development assistance funding, or fiscal policy –using a sustainable development lens, and as a stand-alone audit or as part of a larger audit. A robust, voluntary, effective, participatory, transparent and integrated follow-up and review framework will make a vital contribution to implementation and will help countries to maximize and track progress in implementing Agenda-2030 in order to ensure that no one is left behind. The global SAI Community is increasingly getting involved in audit of sustainable development and is also getting help from international agenda like SDGs in delivering its mandate. There is a clear perceived need for INTOSAI and national SAI leadership to take decisive steps to build the necessary capacity, both at an institutional and individual auditor level, for the auditing of progress in the implementation of SDGs. The agenda 2030 recognizes that a focus on quantitative and qualitative data, including open data, and statistical systems and administrations at the national and subnational level will be especially important in order to strengthen domestic capacity, transparency and accountability in the global partnership. This area of data and the capacity building within SAIs remains to be the critical area for their success in contributing to national sustainable development.

1. Experiences and Challenges

﻿ MNRE was the custodian of records for biomass projects including the proposals and their evaluation, based on which Central Financial Assistance (CFA) – incentive for generation and use of renewable energy was released. Hence, it was very important to examine the project files of the biomass projects at MNRE with respect to determination of amount of eligible assistance, monitoring, electricity generation and functional / non-functional aspect of the projects. However, ministry had not maintained comprehensive information of projects in a chronological manner and thus desired sampling plan could not be implemented. Further, the ministry could provide only 50 per cent of files in respect of Biomass projects and Research-Design- Development-Demonstration (RDDD) thus hampering the audit scrutiny at the central level. The Ministry could not produce any of the 18 Small Hydro Power project files. These project files available with the project proponents and / or state governments were however scrutinised during the field audit. The above situation at ministry level was dealt in with insertion of a scope limitation paragraph in the final Audit Report.

The government initiatives for promotion of renewable energy sector are vested with different agencies of union, state and local governments. The agencies involved were also of variety of forms and mandates like proper governments, autonomous bodies and state owned enterprises of various natures. The important task was to integrate the audit of all such agencies across the length and breadth of the country was a typical challenge from the point of view of management of audit, maintaining the uniformity in scrutiny and collection of sufficient evidence. The audit was co-ordinated centrally from New Delhi and lot of check lists and templates were used to manage it effectively. The photographs were collected during the field visits as an important evidence for corroborating respective audit findings.

A mid–term experience sharing and problem resolution mechanism was adopted so as to avoid the inconsistencies in the evidence collected and clarify the doubts of the field audit teams.

The time required for physical inspection of projects and beneficiaries was an arduous task as many of these were located in remotest parts of the sampled geographical / administrative units. This required large number of audit teams in each provincial audit office. The audit teams were supplemented with additional personnel for conducting physical verifications and field visits.

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1. UN General Assembly Resolution A/RES/69/208, Promoting and fostering the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions [↑](#footnote-ref-1)