

Competition for LOGO for the Indian Audit and Accounts Department

The Indian Audit and Accounts Department (IA&AD) is one of the oldest departments in the Government of India. The Department was formed in 1860 when Government Accounting and Auditing functions were amalgamated and placed under the Auditor General of India with Sir Edmund Drummond assuming office as the first Auditor General of India on November 16, 1860. In 1919, the Auditor General was given statutory recognition. In 1935, the status of the Auditor General was further enhanced and in 1950, when the Constitution came into force, the Auditor General was re-designated as the Comptroller & Auditor General of India. In 1971, the CAG's DPC (Duties, Powers and Conditions of Service) Act was enacted which defines the duties and powers of the Comptroller & Auditor General of India and derives its authority from Article 149 of the Constitution. In November 2010, the IA&AD would be completing 150 years.

Under the Constitution of India, the Comptroller and Auditor General of India and Indian Audit and Accounts Department headed by him have been accorded a unique status. The Comptroller and Auditor General of India has the responsibility of ensuring accountability of the executive to the Parliament/State Legislatures and also providing assurance of true and fair presentation of the Union and State Accounts, compliance with laws, regulations and rules besides performance of the public sector programmes for the desired outputs and outcomes. His audit jurisdiction covers the entire range of the public sector, which includes the Union and State Governments, autonomous bodies under them and government companies and corporations, and the local bodies. The C&AG's Audit Reports of the Union and States Governments are submitted to the President/Governor to be laid in the Parliament/Legislatures. The accounts of almost all the State Governments are also maintained by the Department.

The Department has successfully adapted to changes in work environment brought by automation, rise of public private partnership model, e-governance, increase in regulatory responsibilities of the executive and new funding mechanism in major developmental schemes.

The IA&AD is in the process of designing its logo which would capture the essence of the mission and purpose of the institution. Logo is a term used to refer to a graphic symbol or emblem commonly employed by organisations to aid and promote instant public recognition. Given the critical nature of the functions entrusted to the IA&AD and its far reaching impact on governance, and thereby on lives of all Indians, it is imperative that the common man could be reassured of Department's presence and of its unrelenting efforts in ensuring good governance by way of a symbol that is unique and captures the quintessential characteristics and ethos of the Indian Audit and Accounts Department.

The Office of the Comptroller and Auditor General of India invites proposals from all professional graphic designing firms/professional graphic designers in the country for the logo. If a particular logo is selected by the Office of the Comptroller and Auditor General of India, a compensation of Rs. 1 lakh shall be paid to the designer of the logo. All entries, including soft copies shall become the property of the office of the Comptroller and Auditor General of India, and shall not be returnable.

The participants may forward their proposals for designs accompanied with a 200 words write up explaining the concepts to:

**The Principal Director (Staff),
Office of the Comptroller & Auditor General of India,
Pocket 9, Deen Dayal Upadhyaya Marg,
New Delhi - 110124**

Alternatively, the proposals can be emailed to **acN@cag.gov.in** indicating clearly the name, email and contact details of the sender. The suggestion should clearly indicate the proposed logo graphically. The entries should reach the Office of Comptroller & Auditor General of India by August 13, 2010. Thereafter, short listed entries would be invited to make a presentation on the concepts underlying the design in front of a selection committee.

The basic information pertaining to the Indian Audit and Accounts Department is available on <http://cag.gov.in>. The website lists out the mandate of the Department, historical material, statistics, current activities and other details which would be useful in understanding the ethos of this 150 year old department.

IA&AD Logo Background Concept Note

The Comptroller and Auditor General of India is an independent constitutional authority. He is the auditor of all revenue and expenditure of the Central Government as also of all the State Governments and Local Governments. He is also the auditor of the Public Enterprises owned by the Central or State Governments. The audit process consists in essence of in-depth investigation of transactions, framing of independent judgment without fear, favour or ill will and reporting the findings to functionaries at various levels in Government and to the Parliament and the Legislative Assemblies who consider the reports and recommend further action. In discharge of his constitutional mandate, the Comptroller & Auditor General of India is assisted by the Indian Audit and Accounts Department (IA&AD).

The IA&AD has excelled in promoting good governance through its accounting and audit functions and has fulfilled the expectations of the law-makers, the executive and the general public. The external oversight of the C&AG over the public sector performance has contributed significantly to improvement in the design, implementation procedures, and performance information of the public sector programmes and their outcomes. The revenue audit by the IA&AD yielded recovery of hundreds of crores of Rupees of underassessment. With the growth in the revenue and public sector spending, the responsibility of the IA&AD has increased significantly over the years. New methods of management and delivery of the public sector programmes like Public Private Partnership, Revenue sharing and licence agreements for exploitation and management of national resources, outsourcing, and the issue of sustainable developments and increasing use of Information Technology have made the audit more challenging. Apart from the overall development of the nation, the government has also focused on the issues relating to women and the girl child. In planning audits, the department has ensured that such programmes are adequately covered and reported upon.

With a dynamic approach, the Indian Audit and Accounts Department has been equal to the challenge. The Indian Audit and Accounts Department conducts audit of thousands of offices every year. The Comptroller and Auditor General of India presents about 100 Audit Reports to the Parliament and State Legislatures. The objective and apolitical and meticulous professional procedures in audit have earned the confidence of all sections of the political leadership and bureaucracy, besides that of the common public. It is also a matter of great satisfaction that the IA&AD has attained a pivotal position in the community of global Supreme Audit Institutions.

The emblem of the Department should reflect impartiality, alertness and skill in investigation, perception, judgement and communication, which are the main ingredients of the functions. It should also bring out the fact that Audit is the guardian of the public purse and is ever vigilant to point out errors and irregularities in the matter of receipts and payments of moneys and checks that

expenditure is incurred only for the purpose for which moneys are voted by the Legislature and that economy and efficiency and effectiveness are exercised in such expenditure. The accompanying motto should also bring out the fact that the IA&AD plays an important role in highlighting strengths and weaknesses of administrative and development activities, and thus acts as an invaluable advisor to both the Legislature and the Executive.