

SAI's relevance and impact

The experience of the Supreme Audit Institution of India

OPENING

Relevance, and how it is established

What relevance rests on

Relevance depends on how we respond to changing public needs

Impact assessment is Important component

How the standards frame relevance

INTOSAI-P 12 · PILLAR 2, PRINCIPLES 5–7



Responsiveness



Communication



Credible insight

SAI Performance Measurement Framework (SAI PMF)

measures how we perform against these principles

OBSERVATION

Complementary frameworks but neither evidences Relevance

INTOSAI-P 12, Pillar 2, Principles 5 to 7. SAI Performance Measurement Framework, October 2025.

How the community is performing against that frame

Global SAI Stocktaking Report 2023

166 institutions

Measure	2020	2023
Share of reports published	77%	69%
Regular communication with the executive	63%	23%
Follow-up systems, compliance and performance	69%	60%
Recommendations mostly implemented	50%	50%
Consultation of the legislature when planning	n/a	35%
Consultation of citizens when planning	n/a	15%

PEFA Global Report 2022

80 countries assessed

87%

score basic or worse on external audit

89%

struggle with systematic follow-up

OBSERVATION

The clearest gaps are executive communication and stakeholder consultation; follow-up remains weak.

Factors for relevance

1 What we choose

2 How we choose it

3 How we work

4 When we deliver

5 How it reaches

6 Whether it changed anything

OBSERVATION

The first five are how we pursue relevance. The sixth is how we test it. An annual account of impact is a relevance strategy.

PART TWO

Few Initiatives by SAI India

INITIATIVES

Choosing what matters: enhancing stakeholder engagement

Breaking silos

Remote/Hybrid Data led Audits

Professional capability for emerging audit needs

INITIATIVES

Arriving in time: timeliness as a dimension of relevance

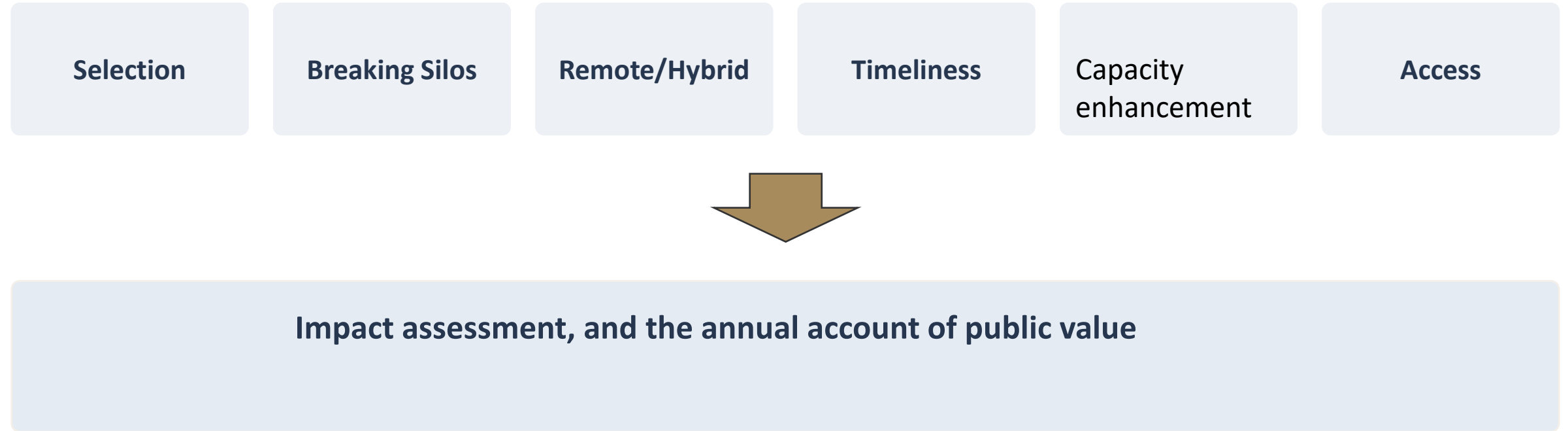
Data Democratization

Strengthening access and follow up

Assessing the impact

THE WHOLE

The initiatives as one system, and where impact assessment sits

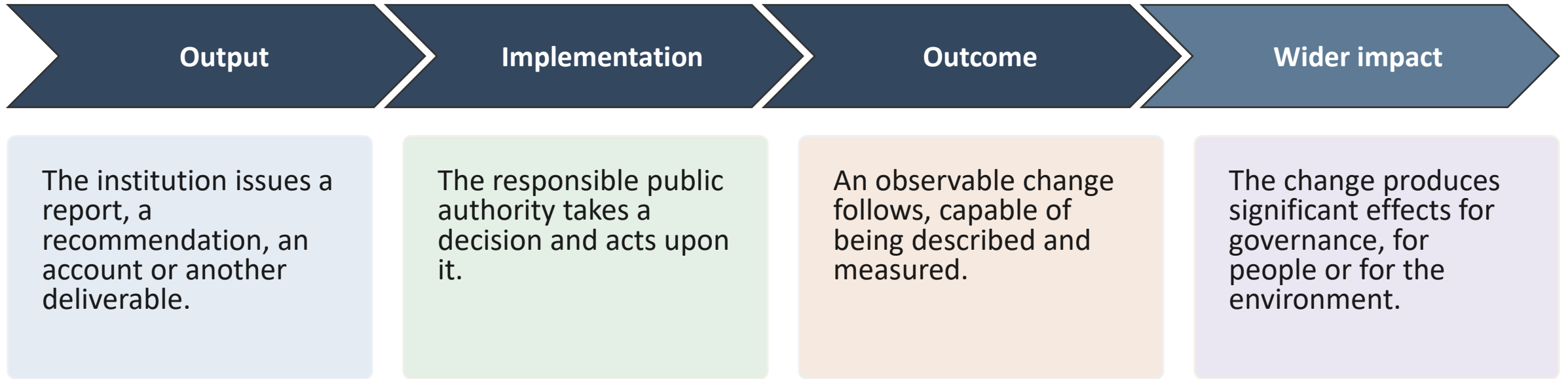


PART THREE

Impact assessment within the framework

DEFINITIONS

Four stages, deliberately held apart



OBSERVATION

The institution's contribution is assessed separately from the total effects of the government programme concerned. Contribution, rather than sole attribution, is the workable standard.

THE MACHINERY

A permanent record, maintained continuously

IMPACT CELLS

Dedicated teams maintain the evidence trail

01 Identify significant change

02 Engage relevant stakeholders

03 Collate evidence of outcomes and impact



THE IMPACT REGISTER

A standing record maintained for every entry

01 Issue

02 Institutional intervention

03 External change

04 Beneficiary or financial value

05 Supporting evidence

06 Date of validation

07 Attribution check

DESIGN CHOICE

Annual reporting becomes an extraction from a maintained record—not a fresh compilation.

METHOD

The test applied before an entry counts as impact

Seven questions

- The problem, and the baseline position
- What the institution actually did
- What the responsible authority did in response
- What changed, by how much, over what period
- Which records substantiate the change
- How our work influenced the result
- Whether the improvement has been sustained

Causation, attribution, contribution

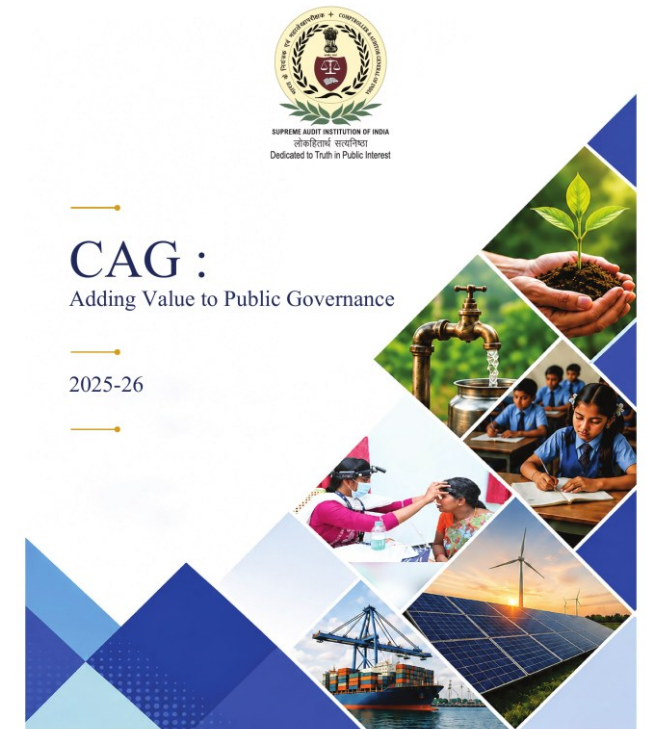
- Causation asks whether the intervention helped produce the change, and by what mechanism.
- Attribution asks how far the change may reasonably be assigned to it, examining other explanations.
- Contribution asks what identifiable role we played.

THE INSTRUMENT

A standalone annual account of public value

Five dimensions organise the evidence

1. Legislative, policy and regulatory reform
2. Financial recovery and public financial management
3. Compliance, internal control and risk management
4. Environmental and social outcomes
5. Digital systems and technology governance



CAG: Adding Value to Public Governance 2025-26

The scale of documented contribution

INR 42.51 billion

Recoveries effected during the year

249

**Audit reports
approved**

74

**Amendments to Acts,
rules and regulations**

231

**Government orders
and circulars issued**

51

Case Studies

OBSERVATION

3,742 audit recommendations issued during the year, had been accepted by governments

What we are learning, and what we would propose

What the first year taught us

- Results emerge over several years
- Attribution needs evidence
- Evidence is dispersed
- Variation in practices
- Enhancing Follow up is must

For the Working Group

- A common minimum standard for the evidence behind an impact claim
- Flexibility in the indicators
- Demonstration of impact/adding public value
- Periodic measurement of stakeholder perception

Thank you

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