

No. EDN-H-(Ele.)-(3)Audit(ACM)-DEE-2023-24

Directorate of School Education

Himachal Pradesh.

Dated Shimla-171001 the December, 2025

To

1. All the Deputy Director School Education (Elementary/Higher Education),
Himachal Pradesh.
2. All the Principals,
DIET, Himachal Pradesh.

Subject:-

Urgent direction for enabling secure digital data access to facilitate Constitutional Audit direction.

Sir/Madam,

This is with reference to Principal Secretary(Finance) to the Government of Himachal Pradesh letter No. Fin-D(F)10-3/2025 dated 16th October, 2025 alongwith its enclosures received in this office on the subject cited above.

In this regard, please find enclosed herewith the photocopy of D.O. No. PAC(AU)/Sectt./Miscellaneous/2025-26/39 HP, Shimla received from the Office of the Principal Accountant General Himachal Pradesh, Shimla-3 for favour of your information & necessary action. The aforesaid instructions issued by the office of the Principal Accountant General Himachal Pradesh, Shimla-03 may be brought to the notice of all concerned under your control for implementation & the confirmation of action taken may be communicated to the Pr. AGHP under information to this office.

The Nodal Officer(IT), Directorate of School Education, Himachal Pradesh will act as Nodal Officer to coordinate with the Office of AGHP for enabling secure data access and resolving technical or procedural issues promptly.

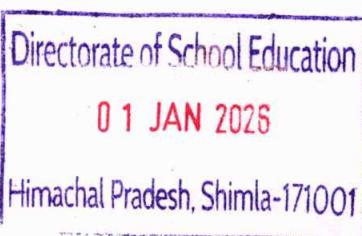
Encls:As above.

Director(School Education)
Himachal Pradesh, Shimla-171001

Endst. No. Even Dated Shimla-171001 the December, 2025

Copy forwarded for information to:--

1. The PS to Director of School Education, Himachal Pradesh, Shimla-01.
2. The Incharge(IT Cell)(Internal), Directorate of School Education, Himachal Pradesh, Shimla with the direction to send the said letter to all the quarter concerned.
3. Guard file.



Director(School Education)
Himachal Pradesh, Shimla-171001

8

DSE 3666
01-11-25

From

File No.Fin-D(F)10-3/2025
Government of Himachal Pradesh
Department of Finance, Section-D

To

The Principal Secretary (Finance) to the
Government of Himachal Pradesh.

1. All Administration Secretaries to the
Government of Himachal Pradesh
2. All HODs in Himachal Pradesh.

Dated Shimla-2

16th October,2025.

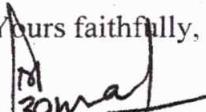
Subject:-

Urgent directions for enabling secure digital data access to facilitate Constitution
audit directions.

Sir,

I am directed to enclose herewith photocopy of D.O. No. PAG
(AU)/Sectt./Miscellaneous/2025-26/39 dated 09.10.2025 received from the Principal Accountant
General (Audit) H.P. Shimla on the subject cited above and to say that the instructions/directions
issued by the A.G. Office may kindly be brought under the notice of all concerned under your
control for implementation and confirmation of action taken to the A.G. Office in this regard under
intimation to this office.

Yours faithfully,


Joint Secretary (Finance) to the
Government of Himachal Pradesh

Endst.No:As above Dated Shimla-2

October,2025

Copy is forwarded to the Principal Accountant General Himachal Pradesh
Shimla-03 w.r.t. above referred letter for information please.


Joint Secretary (Finance) to the
Government of Himachal Pradesh

कार्यालय प्रधान महालेखाकार (लेखापरीक्षा)
हिमाचल प्रदेश, गॉर्टन कैसल
शिमला - 171 003



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

Office of the Principal Accountant General (Audit)
Himachal Pradesh,
Gorton Castle, Shimla-171 003

56363608
16/10/2025

No: PAG (AU)/Sectt./Miscellaneous/2025-26/39

Date: 09.10.2025

To

Chief Secretary,
Govt. of Himachal Pradesh.

1339
10/10/25

9/10/25
Pr.Seyg (Fin)
Subject: Urgent directions for enabling secure digital data access to facilitate Constitutional audit functions

Sir,

I would like to invite your kind attention to the urgent need for issuing suitable instructions to all Departments and Institutions of the Government of Himachal Pradesh to provide this office with direct digital data access and periodic database dumps of their operational systems. Such access is essential for the effective discharge of our Constitutional and statutory audit responsibilities and for ensuring that Audit Reports are submitted to the Legislature in a timely and comprehensive manner.

2. The mandate of audit emanates from Articles 149 and 151 of the Constitution of India. Article 149 entrusts the Comptroller and Auditor General of India with the responsibility to perform such functions and exercise such powers in relation to the accounts of the Union and the States as may be prescribed by or under law made by Parliament. Article 151 mandates that the Reports of the Comptroller and Auditor General relating to the accounts of the Union and the States shall be submitted to the President or the Governor, as the case may be, who shall cause them to be laid before the respective Legislatures. Read with the provisions of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, these Constitutional obligations are supported by a statutory framework empowering audit authorities to access all records necessary for audit.

3. This office remains fully committed to the safeguards prescribed under law and adheres to robust protocols to ensure the confidentiality, integrity, and secure handling of all data obtained for audit purposes.

4. Despite this clear mandate, **persistent delays** and **incomplete access** to digital systems continue to constrain audit execution. As most government programmes and transactions are now digitised, meaningful audit requires both view-only access with download capability and complete, periodic database dumps of relevant systems. Ready availability of such data enables timely cross-verification, facilitates early inputs to the Executive for mid-course correction, and allows for resource-efficient and remote audit planning.

5. Instances of partial or delayed access have hampered audit outcomes. For instance, after extensive correspondence, access to the Integrated Financial Management System (IFMS) was provided, but key data fields—such as payee details—were excluded from the data dump. Likewise, while access to the ePDS portal was granted, the system lacks any provision to download the available reports. The enclosed **Annexure** details the sustained efforts made by this office.

6. In view of the foregoing, I would respectfully request that clear Government-wide directions be issued to:

- i. All Departments and Institutions, and their respective software development and maintenance agencies, to provide—upon request—full and periodic database dumps and view-only access with download facility to this office.
- ii. Designate a nodal officer in each Department/Institution to coordinate with this office for enabling secure data access and resolving technical or procedural issues promptly.

7. The proactive support of the State Government in this matter will strengthen transparency, accountability, and governance outcomes, while ensuring faithful compliance with the Constitutional mandate of audit. I would be grateful if the necessary directions are issued at the earliest and confirmation of action taken is communicated to this office.

With regards,

Yours faithfully,

Encl.: Annexure


Pr. Accountant General (Audit)

(26)

Annexure: Letters addressed to get access to digital databases by O/o PAG (Audit) HP, Shimla

S. No.	Addressed to	Regarding	Dated
1.	D.O. Letter to Pr. Secy Finance	e-Procurement data	28.07.2025
2.	D.O. Letter to Pr. Secy Finance	e-Procurement data	26.09.2025
3	Letter to Director Director Treasury, Accounts and Lotteries	e-Procurement data	01.07.2025
4	letter to Pr. Secy Finance regarding incomplete data dump of IFMS Sept 2025	IFMS	23.09.2025
5	Letter to Director DTAL Regarding go through and access to SNA-SPARSH	SNA-SPARSH	24.09.2025
6	Director DDTG regarding e-Sewa/e-District data and access	e-SEWA	09.09.2025
7	Letter to Pr. Secy Department of Digital Governance and Technology (IT) regarding DBT	DBT	19.08.2025
8	Letter to Director DLR regarding PM-KISSAN	PM-KISSAN	21.08.2025
9	Letter to Director RDD regarding Employment Guarantee Scheme	EGS	09.09.2025
10	Letter to Director RD regarding MMAY, GKY IAY PMAY	MMAY, GKY IAY PMAY	10.09.2025
11	Letter to Director RDD regarding data dump and direct access on MMAY, PMAY, GKY	MMAY, PMAY, GKY	13.08.2025
12	letter to Director RDD regarding e-Parivar register data Sep 2025	e-Parivar	10.09.2025
13	Letter to Director, RDD regarding PMAY, and IAY	PMAY, IAY	10.09.2025
14	Letter to Secy RDD Regard direct access and data dump of MMAY	MMAY	10.07.2025
15	D.O. Letter to ACS Food and Civil Supply regarding PDS	e-PDS	26.09.2025
16	Letter to ACS Food and Civil Supply regarding data dump and remote access of PDS data	e-PDS	10.07.2025
17	Letter to Director Food and Civil Supply on selected data of e-PDS	e-PDS	13.08.2025
18	Letter to Director Food and Civil Supply regarding direct access and data dump of e-PDS	e-PDS	06.08.2025
19	Letter to Deputy Director Health Department data dump and direct access to HIMCARE	HIMCARE	31.07.2025
20	Letters to Secretary Health and Family Welfare regadind direct access and data dump of HIMCARE	HIMCARE	28.07.2025
21	Letter to Secy Request for data dump of Manav Sampada database.	Manav Sampada	23.09.2025
22	Letter to Secretary Social Justice and Empowerment Regarding data of all schemes	All schemes	10.09.2025