# QUESTION ANSWER BOOKLET

CSE PUBLIC ADMN (MAIN) 2018  
PAPER I & II  

**TEST VII**  

**Time Allowed:** Three Hours  

**Maximum Marks:** 250

**INSTRUCTIONS**

Candidates should attempt Questions No. 1 and 5 which are compulsory, and any three of the remaining questions selecting at least one question from each Section.

The number of marks carried by each question is indicated at the end of the question.

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**Invigilator’s Signature**

**Total Marks:** 147

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**SPACE FOR TEACHER'S REMARKS**

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*Follow demand of Q. Don't write unnecessarily anything. Performance will improve.*
Answer the following questions in not more than 150 words each.

10 X 5 = 50

a) "इस साल के预算 के आकार और सामग्री का सबसे बड़ा निर्धारक कारक खिलाले वर्ष का वित्त का वित्त हैं" (विल्डवास्की)।
चलन का परिशिष्ट करें।

"The largest determining factor of the size and content of this year's budget is last year's budget." (Wildavsky). Examine the statement.

Acem Wildavsky in his 1961 publication 2 Politics & Budgetary Process implies for an incrementalism approach towards budget making i.e. implements over last year's budget rather than radical reforms, the helps incrementalism approach is:

1. Radical approaches lack in incorporating contingencies in their approach.
2. Budgets are more about power politics, strategy, motives, and circumstances surrounding which incrementalism accounts for.
3. Radical reforms can succeed only after reforms in policy - analysis.
4. The question of who gets what and why is more about exercise in politics rather than stated science.

Thus, the advocates for incrementalism approach towards Budgeting.
In 1992, new political and budgetary processes widely accepted radical reforms as an end to the budgetary system. Budgetary was now an exercise in forming and doing, and needed radical reforms to incorporate changes in society and economic markers. EBB, PRS could be good steps in every policy and budgetary policy, so, but accept the role of radical incertitudes.
Public Borrowing means debt incurred by Government or loans to achieve its economic agenda.

**Purpose of Public Borrowing**

1. To increase aggregate imbalances
2. To reduce inequalities by providing funds for inclusive development
3. To compensate for non-functioning of private sector
4. Complementary to tax & revenue generally

Debit: Financing for development
Credit: Fulfillment of socio-economic development

Here, Public Borrowing overall has a purpose of socio-economic development. While largely it holds true but many a times e.g. to supplement revenue expenditures, widen 2 loans, and populist measures.
The Economist remarks that public borrowing if done for capital expenditure, i.e., socio-economic development is beneficial and justified. But incurring debt for mere expenditure is anti-medical to economy.

Recently introduced reforms like NUE Singh’s nuclear access have helped India
in debt GDP target goals. Discipline of public borrowing needed to preserve economy.
Fiscal consolidation is an effective tool to tackle fiscal slippage and fiscal profligacy. Discuss.

Fiscal consolidation implies introducing discipline and efficiency in financial management. It gains significance as it prevents fiscal slippage and profligacy.

Fiscal Consolidation Measures and Benefits:

1. FRBM Act limits budget targets to ensure responsible borrowing and spending.

2. Be No Plan—No Plan demystification. It ensures no populist growth measures are taken and funds for functioning are also pooled.

3. Manage Modern Cash Management System helps reduce instances of March rush.

4. MITI Anyay's Outcome Standards for schemes to bring in Accountability in Fiscal measures.

5. Sunset clauses ensure that no scheme outlasts utility and no unnecessary expenditure.
6. Stiffening of Budgets (Railway & General) reduced the unnecessary expenditure and encroachment in separate budget making.

7. E-PFMS or DRT CT enables to track funds and ensure efficiency. Also other features like Accrual System, Internal Audit, can be introduced to further simplify calculations and reduce project and slippage.

But these weren't friendship steps only audit and also analysis there is lacking although points are good.
The global financial crisis of 2007-2008 was termed as worst financial crisis since 1929 economic depression (WB). It occurred due to a number of reasons:

- Poor linkage b/w central bank and execution
- Lack of retrenchment framework
- Higher mortgage rates
- Sub-prime crisis
- Non-flexible inflation targets
- Failure of corporate governance
- Reasons

Changes in Monetary Policy:

1. Flexible inflation targeting to ensure effective timely changes in policy (PRB, reserve committee)
2. Focus on MPC more
3. Corporate governance means like independent director, audit committee (NAG, chairman committee)
Role & executive and Central Bank in Monetary Policy (setting up 2 MPC)

Separately debt management agency from central bank (US, UK have independent PDMAs)

Comprehensive setup of committees like Uday Kotak on corporate governance

Evaluation NPA s in banks have been taken up to prevent aspect of global crisis and some banks in India is decried from global market factors.
Under article 148, Constitution envisages CAQ as an auditing authority. While under article 150, it entrusts role to CGA providing measures of accounting to CAQ as well. The office of CGA has been established to delegate accounting from CAQ to CGA, while Auditing remain under CAQ's ambit. This ensures that no conflict of interests arises in CAQ's functioning while separating audit and account. Internal Audit remains under ambit of CGA as well as account.  

\[ \text{CGA} \rightarrow \text{Chief Controller of Accounts} \rightarrow \text{Secretary} \]

\[ \text{Internal Audit} \rightarrow \text{Chief Controller of Accounts} \rightarrow \text{Secretary} \]

\[ \text{Conflict on Interests} \]

\[ \text{Financial Advisor} \]
hence, 53 ARC recommended for separation of internal audit from OA by establishing an independent audit committee in every organization, responsible only to the secretary of department. The committee shall prescribe independent audit norms and standards for organizations. Earlier due to vesting of authority and secrecy with same body these irregularities were not reported and there was no action on objecting by internal audit wing. team separate by these faults will install harmony to effective auditing in organization.
Performance budgeting was a major innovation in budgeting during 1950s aiming to enhance managerial efficiency. Examine its relevance in the present context.

Hoover Commission Report 1949 envisaged Performance Budgeting to supplant hitherto Zero Line Based Budgeting in USA. Performance Budgeting shifted focus from Inputs to Performance, i.e., Result.

Performance Based Budgeting entailed:
1. Every programme underwent unit cost analysis ( Earlier focus was on Input)
2. Performance standards defined for policy
3. Alternatives for programs were analyzed and programs that suited most was adopted. Not the one.


An enhanced focus on outputs and outcomes, impacted more efficiently as budget was now SMART = Specific, Measurable, Attainable, Realistic and Time-bound evaluation.

In present context, Performance Budgeting can induce more specificity and accountability to government schemes and programs. But Performance Budgeting suffers from one lacuna as is:

1. Unit cost analysis for every program was cumbersome.

2. Quantifying & targets is an impenetrable and task as socio-economic development schemes are difficult to quantify.
3. Adopting Performance Based Budgeting requires training & personnel which is both expensive and unfeasible on a large scale.

Hence, alternatives to Performance Budgeting like PPBS, Outcome Budgeting have been introduced in a pilot based manner in select countries and areas e.g.

Recently Delhi Government introduced Outcome Budgeting which involves Civil Society organizations and citizens as well. Indian Budget now has an Outcome document as an appendage to the Budget.
General Motors in 1924, and later in 1961, Ford Motors reshaped budgeting by adopting PPBS (Planning Performance Budgeting System).
Evaluation and Corrective Measures

PPRS changed the scope & Budgeting by making it more:

1. Transparent & performance standards and CSR's involved
2. Accountability & Measurable outcomes
3. Provisions for Feedback
4. Correct any deviations in policies/projects

Shortcomings:

1. Budgets are an annual affair, jiving them in long term planning means they not failed
2. Unstable governments led to failure of PPRS
3. Quantifying programmes for sectors like health, education was undeterministic
4. Difficulty to adopt by personnel.
PPBS introduced effectiveness in terms of resource allocation, et al. I2F4P adopted scenario planning while formulating programs. Later, PPs led to drop PPBS in most nations and switch to more feasible techniques like outcome budgeting.

Relate to key terms

Not properly written as per Jyoti.
Auditing refers to systematic and independent examination of books, accounts, records, statements to ascertain fairness, effectiveness and authenticity of financial and non-financial disclosures.

In India, CAG under Article 148 is entrusted with task of auditing (external) and CGA with CCA's (Chief Controller of Accounts) with internal audit.

Second ARC in its Report on Financial management states that Audit is an post-facto exercise as it analyses the records, after the programmes have been implemented. Despite being an exercise post-facto, auditing helps in:

1. Determining Irregularities; e.g., Commonwealth scam, 2G scam
2. Deterring most Government schemes and enterprises.
3. Reports by CAQ have significant media coverage.

4. Reports are scrutinised by PAC and tabled in Parliament.

5. Ministries/Departments have to present an Action taken report to PAC.

Issues with Post-facto Enquiry

1. Delays in reports; in some reports too yet to be tabled in parliament even after 10-12 years. (2nd ARC)

2. Action taken reports weren't submitted by departments.

3. Out of 1000-1200 para report on an average, only 10-20 paras were discussed.

Hence 2nd ARC recommended for:

1. Concurrent Analysis by involving Internal Audit and CATG.

2. Time-bound Analysis: CAQ to analyse latest by 30th September of every year.
Releasing reports in public domain

CAG has been rightly described as ‘Bulwark’ of Indian constitution. Concurrent audit as well as strict scrutiny and implementation of its reform measures and enforcing uniform auditing standards for internal audit can make audit an efficient enforcer.

only CAG base
The GOI has made some good beginnings with the introduction of FRBM Act, Performance Budgeting and the Outcome Budget concepts, yet 'good fiscal governance' is a long way to go. Argue the statement.

Introduction of FRBM Act in 2003, Outcome Budget in 2007-2008 marked a significant reshaping in Indian Budgetary processes.

- **FRBM Act**
  - Limits on Revenue Deficit (0% by 2009)
  - Limits on Fiscal Deficit (3% by 2009)
  - 5 documents
    - Macro economic framework
    - Fiscal policy strategy
    - Medium term policy framework
  - Benefits
    1. Limits on government's debt, ensured responsible borrowing
    2. Debt limit ensured fiscal discipline in budgeting
    3. Framework documents initiated idea of performance management and corrective mid-course measures.

Performance Budgeting introduced focus on outcomes, rather than outputs.
Unit cost analysis and search for better alternatives. Meanwhile making Budgeting a more transparent and accountable exercise.

Outcome Budgeting in 2007-2008 restricted focus from outputs to outcomes, providing for role of citizens in evaluating targets and performance of government.

Despite good beginnings the measures fell short as:

1. Government breached FRBM targets more often than not.
2. Quantification of targets was an onerous exercise.
3. Outcomes budget were confused with outputs (2nd ARC)
4. Outcome Budget wasn't adapted by states and was more a appendix to budget.
To ensure fiscal governance, other means need to be adopted viz.:

1. Fiscal policy review committee to ensure mid-term evaluation of FBM/FRBM (Viz. Singhal)

2. More role to CSO’s and citizens to evaluate performance of schemes

3. Fixing Government Debt/GDP ratio (Viz. Singh Committee)

4. Adopting 2 Modern Financial Management techniques like accrual, carry over accounts (2nd ARC)

5. Top-down Budgeting to ensure targets are not whimsical, estimates are achievable

6. Incorporating PFRS, NGO’s under CAG’s ambit (2nd ARC)

7. Separating auditing and advisory functions by introducing auditing committee in departments

8. Providing for pre-budget scrutiny by releasing draft in public domain.
Fiscal policy of India always has two objectives, namely improving the growth performance of the economy and ensuring social justice to the people. Explain the statement.

**Fiscal Policy**

- **Improving Growth**
  1. By introducing exemptions for nascent sectors like MSME's, FPO's, Agricultural exemptions.
  2. By relaxing tax slabs to boost saving and investment.

- **Balanced Regional Development**

- **Reducing Inequality**

- **Employment**

- **Macro-economic Stabilisation**
3. Incentives to encourage entrepreneurship by schemes like Start-Up India, AIM, SUPEX
4. Promoting Private Investments e.g. by reducing corporate tax from 30% to 25%
5. Encouraging Foreign Investments by opening up sectors like Retail, Defence, Food Processing
6. Investing in sectors which boost growth. E.g. 1400 crore to FPI's 10000 crore funds for Fisheries and Aquaculture

Social Justice
1. Differential tax rates for sectors like SMEs, agriculture
2. Regional imbalances correction by rebate and incentives for North-East, Bihar & Assam states
3. Marginalised communities engaged by policies like USTTAD, CYBERGRAM, SARDP-NE
4. Boosting traditional sectors by investment like RSL-Tentile, SFURTI, ASPIRE
Fiscal policy at times focuses on growth and justice but at the same time also engages in maintaining price stability, keeping a check on inflation and macro-economic stability. It's been said that 'life of a poor economy falls on shoulders of efficient fiscal policy.'
There seems to be emerging a strong link between statutory audit and social audit in India. In the light of this statement, discuss differences between CAG's audit and social audit and their scope for integration.

Auditing implies examination of financial disclosures and non-financial disclosures to ensure economy, efficiency, and fairness in an organization. Thus, there are a number of auditing types, viz., statutory (i.e., backed by legal statute), e.g., CAG under article 148 and a multi-stakeholder approach at grassroots levels.

Recently, reforms like Meghalaya's Social Audit Law and Andhra Pradesh's Social Audit department have boosted links and reshaped landscape to..

Diagram:
- Statutory
- Social Audit
- Synergistic

Statutory
Social Audit

Links and reshaped landscape to
**Differences**

- Concurrent
- Involves grassroots citizens and organisations
- Less recognition
- Involves CSOs, NGOs
- No statutory body
- Limited scope

**CAG**

- Post-facto
- Top-down
- Wide media coverage
- Involves experts
- Legal backing (Art. 143)
- Covers all government schemes and enterprises
- Delay, untimely

**Social Audit**

- Swift and checked

**Scope for Integration**

- Social Audit Reports
- CAG Audit Reports

**Parliamentary Scrutiny**
CAG can consider **social audit reports** while formulating its own reports, can involve gram sabhas and civil society while auditing public sector schemes, e.g. CAG's report on **MGNREGA** involved reports by social audit at well. Appointing social audit facilitators by CAG at local levels, especially naming by CAG at grass-root levels can provide for schematic integration of audits at all levels.
5. Answer the following questions in not more than 150 words each. 10 X 5 = 50

a) Discuss the shifting trend in government budgeting from outlay, output to outcome budgeting in India and their current status.

Indian Government adopted outcome budgeting in 2007-2008 to shift focus from excessive control over inputs to outlays, output and outcomes. Hence, financial plans now quantify targets (output) and link them to achieving comprehensive objectives (outcome).

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<td>Goals on inputs</td>
<td>Achieving objectives joined with</td>
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<td>Control on resource</td>
<td>Focus on resources</td>
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<tr>
<td>Outcomes</td>
<td>Targets defined</td>
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Eg. 400 cases for health → Building 35 hospitals → Reducing IMR, Vector disease burden.

Current Status

2nd ARC in its 14th report stated that outcome have been confused with outputs and also no penal corrective action was
taken for non-achievement of outcomes

- Recently, no roles to CSOs, NGOs, citizens to evaluate outcome performance

- Delhi recently presented its first outcome budget.

- While budget is followed by an outcome document, the budget still relies on ex-ante budgeting.

- NITI Aayog has teamed up with several institutions/think tanks to develop evidence-based policies and outcome approaches.

- NITI Aayog has brought out an outcome-based framework for all schemes (central)

- States are trained, funded to develop outcome budget.
Transparency and accountability has increased in the government budgeting in India. Comment.

Budgeting involves setting up estimates for coming years, actual estimates of previous year and way and means to generate revenue for every year. It also details policies, programs & govenment for the coming year.

A slew of measures have been adopted to increase Transparency and Accountability:

1. **Outcome Budget**: to detail performance standards.
2. **e-PFMS**: to monitor funds and CSS schemes.
3. **No plan-non-plan differentiation**.
4. **Setting up ICT initiatives like UP Pai to monitor funds at district levels**.
5. **Committee on Estimates**, to review policies and suggest alternative policy means.
6. Rationalising & centralising schemes to give more freedom to states and territory in scheme implementation.

7. Release of budget in public domain

8. Audit by CAG

The above measures have led to an increase in transparency and accountability in government budgeting. In order to adopt a modern financial management system, there should be a set-up of internal audit systems, integrated audit systems, and a financial advisor can help improve the financial management system.
The void created by the Planning Commission is yet to be fulfilled by the Niti-Aayog in producing reliable data on review of government policies and programmes. Examine the statement.

NITI Aayog set up in 2015 replaced erstwhile Planning Commission. Its objectives are to develop a Cooperative Federalism framework, involve all tiers of government in planning, collaborate with global think tanks in policy-making. It has taken up various initiatives like Project Samaan, Nudge Units, EBPM to implement its objectives.

Evaluation Report on NITI Aayog (by T. Tendulkar) remarks that:

1. Data on policies is provided by government and not by grass-root level institutions.

2. Big Data analytics has not been incorporated for policy evaluation.

3. Policy implementation is still entrusted to age-old techniques and structures. No reforms in policy implementation.
NITI Aayog implemented health programme in Karnataka failed to produce tangible results.

Hence, NITI Aayog hasn’t yet replaced shortcoming of Planning Commission. Despite its pitfalls, NITI Aayog has significantly improved arena of policy making by become adopted in

1. Bottom-up Approach
2. Evidence-Based policy making
3. Behaviour unit to increase IEC measures
4. Involving States in Decision making (e.g. SATHI programme)
5. Technical experts from globally are involved like ORF etc.

Using of modern technique like Big Data analytics and statutory recognition for Social Audit can help improve upon NITI Aayog function.
Currently, budgets detail annual plans for fiscal policy and financial management. ARC pointed out that due to lack of long-term planning, most budgets were mere a talk shop for government and fell short of achieving economic growth and development.

Multi-Year Budgeting

Integration with plans

NITI Aayog/ Government

Stability to economic Multi-year targets planning

Hence, Multi-Year Budgeting provides for more sustainable planning in India. In this scenario, Multi-Year Budgeting still entails a few pitfalls as integrating long term...
plans doesn't account for contingencies, changes in international economic scenario etc. Moreover, it is a time-consuming and extensive exercise. In addition, it may make corrective actions difficult to entail.

Government has adopted a few features of multi-year budgeting by providing for sunset clauses in all schemes, outcome-oriented, swing to multi-year budgeting must entail detailed study analysis.
The concept and practice of MOUs for PSUs have failed to solve the dilemma of accountability vs. autonomy. Examine.

On recommendation of Ajit Singh Panel in 1986, MOUs for PSUs was announced to ensure accountability as well as autonomy in CPSE functioning.

Autonomy leads to performance standards set up jointly.

Annual report

Evaluation at annual level

To Joint target set up jointly

S.K. Loomba Panel (2011) lists failure of MOUs to achieve accountability and autonomy in its report due to hollowness reasons:

1. 237 of 300 CPSEs have adopted MOUs.
2. Political appointments on Board Members.
3. CEO Board level appointments are still made by OPE's.
4. MOUs don't provide multi-year plans for CPSEs.
5. Increasing influence of CAG's audit in functioning of CESC.

6. Performance linked MOU's don't account for inbuilt mistakes and contingencies. Apparent reasons can lie in MOU's need to increase decline of autonomy and accountability in CESC functioning.

Way Forward

- R&D, Technology adaptation in MOU's.
- MOU's need to provide directive plan for CESC.
- Strengthen Internal Audit mechanisms.
- Delink MOU's from performance-linked pay.
- Fixed tenure for director and board members.
7. a) GST will actually be good for Indian fiscal federalism and should not be considered as threat to fiscal decentralisation? Critically assess.

101st Amendment to Indian Constitution provided for GST, and GST Council under Article 279A. Passage of GST Bill is hailed as success of "Cooperative Federation"

Benefits of GST to Fiscal Federalism

1. Decisions will be implemented by GST Council which involves participation from all states.
2. GST Council provides for 2/3rd vote to states and 1/3rd to central government.
3. Decisions can be taken by 75% votes which ensures participations at both levels.
4. Items like alcohol, electricity which form major share of states revenue are exempted.
5. Incentives and Rebates for a few years are provided to states for implementation of GST.
But GST also contains a few features that threat Fiscal Decentralisation.

1. The power of taxation is no longer with states unilaterally.
2. Good of Central government also has presence in other states, it can achieve 75% votes without incapacity of opposition states.
3. Taxes like Octroi, tells which joined revenue share of ULB's are also subsumed.
4. Destination base tax is a loss for production/industrial states.

While these have been concerns regarding GST's impact on Fiscal Federation, Economic Survey (2017-18) reports that manufacturing states like Maharashtra, Gujarat still were major gainers of GST. ULB's were adequately compensated by implementing 14th FC.
States were still independent to introduce
taxes adhering to certain conditions.

Hence, it can be seen that GST's introduction, the idea of one tax, one
national has significantly benefited states as it has led to 50% increase in
taxed enterprises and individuals (Economic Survey). Moreover, it has helped
to improve position of India in ease of
doing business index, which attracts
more investment from FDI to states.

Restating the idea of cooperative
federations of fiscal federalism remains
7. b) The CAG mandate should extend to conduct audit of NGOs, any enterprise or programme where government funding is involved, including in government operated agencies such as District Rural Development Agencies (DRDAs) and Public Private Partnership projects.” Analyse the scope of the statement.

and ARC in its 14th report recommends to broaden the scope of CAG by empowering it to audit PPP projects and

DRDA's, NGO's.

Rationale

1. NGOs, PPP, DRDA involve significant funds, rebates and funding from government and are involved in various government schemes and impact public at large.

2. Moreover, issues like misappropriation of funds (Srijan Trust - 700 crore embezzlement), inefficient delivery and function of PPP's (Delhi-Gurgaon BOT failure) and pulling of funds by DRDA have been reported.

Hence, calling for increased role of CAG in auditing.
Benefits of CAG Audit

1. Will keep in check corrupting embezzlement of funds in these enterprises.
2. Will make functioning of these organisations more transparent.
3. Will increase efficiency in functioning.
5. Credibility and Trust in Govt. will grow.

Despite their benefits various committees like Kelkar panel, Roopa panel, Sri Vijaybhan panel suggest against expending CAG's Audit as it:

1. Will lead to unnecessary data delays.
2. May reduce private sector investment.
3. Already measures like EVM, Social Audit, Audit committees are present for such organisations.
So, instead of incorporating more organizations under CAG, a slew of measures that can be adopted are:

1. Providing for audit committees in PPP
2. Establishing 3P India institute to look into jointing 3P, PPP (Kothari Panel)
3. Release of reports of DRL in public domain
4. Use of ICT to keep a check on timely transfers (e.g., e-PFMS)
5. Online report filing reducing of reports NSF interface (Sri Vilay Kuresh Panel)
6. Providing for social audits in such institutions (Parliamentary study committees)
7. Assistance/advise to CAG on professional principles
8. Assistance/advise to CAG on professional principles

These measures will ensure compliance and propriety within in jointing institutions outside CAG's ambit.
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7. c) Critically evaluate the National Development Agenda as the new strategy for planning in India introduced by the NITI Aayog.

NITI Aayog was set up as an Advisory body think tank replacing Planning Commission to develop a more participative, bottom-up based, plan for National Development.

Recently released Action Agenda, 7 year plan and 15 year vision document are a new strategy in planning as:

1. Bottom-up approach, start in PC took a top-down, approach. NITI Aayog involves states, districts in formulation of plan, i.e. Aspirational District plan.

2. Guidelines rather than directives

3. Involves all sectors like economy, agri, judiciary, civil services, taxation

4. More participative and deliberative as Governing Council includes members from all CPM's 8 states.
Programmes like SATeA, Water mgmt.
Indem incorporate both cooperation and competitive federalism.

Thus, NITI Aayog needs to achieve principle
Of subsidiarity and federalism but
It faces challenges as it's only an
Ad hoc body of mixed political appointees,
Who also subscribe to NITI Aayog and
It doesn't provide for an implementable
framework.

For success of NITI Aayog a joint
Cooperative approach is imminent,
However, what is NITI Aayog must
be given due consideration.
I joined Lukmaan’s test series for my CSE Mains preparation. It is very expensive in its scope, and it is also checked very poorly. I would definitely recommend Lukmaan test series to all future aspirants! Wishing you all good luck!

Saumya Sharma
AIR-09 (1st attempt)
UTSC CSE 2017

I took GS2 and GS4 Test series from Lukmaan IAS in 2016. Though quality of questions and copy checking helped me in boosting my final score, Anasari Sir’s test discussion sessions were immensely helpful in this regard. My heartfelt gratitude.

Regards,
Abhishek Surana
AIR-10

I, Shishir Gemawat, with the help of able guidance of Anasari Sir and Lukmaan classes, have been able to secure AIR 35 in CSE, 2017. Incorporation of points from Sir’s test discussion classes, as well as his perspectives in GS2 and Ethics were instrumental in improving my Mains performance. Aspirants can consider Lukmaan to be a reliable centre for guidance.

First of all, I thank Lukmaan IAS for giving me their valuable guidance and constant support. I joined GS Test series of Lukmaan which helped me a lot. Anasari Sir helped me to improve upon my writing skills for which he took various answer writing improvement programs. Also ED class helped me to build rational thinking and balanced views which also helped during my interview preparation. Lukmaan IAS also helps students who come from rural background. Thus I recommend students to go for Lukmaan Test series as well as ED classes.

Shishir (AIR-35)

Bhuvanesh D. Patil (AIR-59)

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