

Digital Accountability and Transparency Act: DATA

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Why in News

Recently, the **Comptroller and Auditor General (CAG)** has suggested **three-phase** transition to mandatory digital payments, accounting, and transactions for the Central government under a proposed project and law called **Digital Accountability** and Transparency Act (DATA).

Key Points

- The suggestions recognise the need of **digital public utilities.** It not only includes e-services but makes all government revenue and expenditure data electronic, machine-readable, purpose linked, non-repudiable, reliable, accessible and searchable.
- Requirement for Digitisation, i.e. 100 % end-to-end electronic data capture. This includes all receipts and expenditure transactions including demands, assessment, and invoices should be received, processed, and paid electronically.
- **Data governance** for standards across all government entities. Data standards are rules for describing and recording data elements with precise meanings and semantics that enable integration, sharing, and interoperability.
- **Technology architecture:** Under this all IT government systems should conform to a **prescribed open architecture framework** while ensuring robust security and maintaining privacy.

• Benefits of Digitisation:

- It has many advantages, it recognises off-budget transactions, business continuity (e.g. electronic records cannot be lost or misplaced like files or paper records), and an incontrovertible audit trail.
- It will also **enable Parliament and legislatures** to draw assurance that each rupee due to the government has been collected, and each rupee has been spent for the purpose it was allocated.
- Prescribing data elements for all transactions will ensure standardisation, clarify ambiguity, minimise redundant data, and create protocols for integration across different databases.
- It will enable the **use of cognitive intelligence tools** like analytics, artificial intelligence, machine learning, which in turn will support the establishment of budget baselines, detecting anomalies, data-driven project costing, performance comparisons across departments and agencies, and benchmarking.

Source: IE