

**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT-I),  
MADHYA PRADESH, GWALIOR**

No: SMU/F-1/2025-26/OO -07

Date: 28.03.205

**Office Order**

**Subject:** Business Process Re-engineering of audit formations in the office of the Pr.AG (Audit-I), Madhya Pradesh, Gwalior

In continuation of this office's order no No. SMU/F-1/2025-26/06 dated: 13.03.2025 the mapping of various functions of Hqrs section of all AMGs is to be done as below:-

SN	Functions	Activity Code	Activity	e-Office/Physical Records (to be detailed by respective AMGs as per the sample prepared for AMG-II)	Activities proposed to be transferred to
1	Annual Audit Plan	1.1	Preparation of Risk analysis	1.1.1 to 1.1.4 & 1.1.5	APDAC
		1.2	Preparation and updating of Audit Universe		APDAC
		1.3	Preparation of Annual Audit Plan	1.3.1 to 1.3.5 & 1.3.6 to 1.3.7 & 1.3.8 to 1.3.11 (new) & 1.3.12 1.3.21 & 1.3.22	APDAC
		1.4	Integrated Annual Audit Plan	1.4.1 to 1.4.2	APDAC
		1.5	Strategic Audit Plan	1.5.1	APDAC
		1.6	Calculation of mandays for PA/CA/SSCA		APDAC
		1.7	Selection of Auditee units		APDAC
		1.8	Preparation of information required by CAG office through APDAC e.g. pervious years audit plans, PA/ CA timelines, Mandays utilized, arrears of auditee units etc. (3-5 years)	1.8.1	AAO/ DAG (Sect.)
2	Tour Programme	2.1	Updation of Control Index Register (CIR)	2.1.1	Vetting sections
		2.2	Posting of officers/officials in PA/CA/SSCA		SMU

SN	Functions	Activity Code	Activity	e-Office/Physical Records (to be detailed by respective AMG's as per the sample prepared for AMG-II)	Activities proposed to be transferred to
		2.3 (A)	Initiation of tour program in physical/ eOffice/ by LAPs	2.3A.1 to 2.3A.12 & 2.3A.13 to 2.3A.16 & 2.3A.17	Field Audit Parties (FAP)
		2.3 (B)	Desk Review File	2.3B.1 to 2.3B.3 & 3.3B.4 to 2.3B.6	Field Audit Parties
		2.3	Initiation of tour program in OIOS		AAO/ DAG (Sect.)
		2.4	Approval of deviation submitted by LAPs	2.4.1 to 2.4.3 & 2.4.4 to 2.4.26	AAO/ DAG (Sect.)
		2.5	Issuance of Audit intimation to Auditee units	2.5.1 to 2.5.2	AAO/ DAG (Sect.)
		2.6	Selection of new auditee unit in case the selected auditee unit denies for audit		Field Audit Parties
		2.7	Preparation of Tour Program for LAPs for various reasons e.g. meeting/ training/ exams conducted at HQ (Gwalior), Discussion at CAG Office regarding Draft report of PA/CA	2.7.1 & 2.7.2 & 2.7.3	AAO/ DAG (Sect.)
		2.8	Transit & Leave verification in TA bills submitted by LAPs		SMU
		2.9	Instructions issued to FAP	2.9.1 to 2.9.3 & 2.9.4	AAO/ DAG (Sect.)
		2.10	Movement related/ Tour diary	2.10.1/ 2.10.2	AAO/ DAG (Sect.)
		2.11	Camp Joining File	2.11.1 & 2.11.2 & 2.11.3	AAO/ DAG (Sect.)
3	Miscellaneous Work	3.1	Correspondence regarding RTI act, 2005		AAO/ DAG (Sect.)
		3.2	Correspondence with the departments to collect various information e.g. implementing units, IT projects etc.	3.2.1 & 3.2.2 to 3.2.4 & 3.2.5 & 3.2.6	FAP & AAO/ DAG (Sect.)
		3.3	Correspondence regarding Complaints received from HQ's and other sources		Procedure Changed as per office order no

SN	Functions	Activity Code	Activity	e-Office/Physical Records (to be detailed by respective AMG's as per the sample prepared for AMG-II)	Activities proposed to be transferred to
					SMU/F-1/00 05 dated 11.03.2025
		3.4	Preparation of information related to Chapter-1 of Audit Report (Civil)		Vetting sections
		3.5	News paper cuttings related work		Vetting sections
		3.6	Correspondence related to ITA	3.6.1	Respective Sections
		3.7	Preparation of information related to Peer Review/ DI/ other inspections	3.7.1 to 3.7.5	Compilation of information received from Respective Sections by AAO/ DAG (Sect.)
		3.9	Preparation of information related to Report State Finance		Vetting sections
		3.10	Preparation of information related to in-house training conducted by IS Wing/ Legal Cell	3.10.1	Report sections of respective AMG's
		3.11	Correspondence with Legal Cell regarding nominations for various trainings organized by RTCs & other institutes, hindi Workshop.	3.11.1 to 3.11.4 & 3.11.5 & 3.11.6 & 3.11.7 to 3.11.8 & 3.11.9 to 3.11.10	Report sections of respective AMG's
		3.12	Posting and Relieving orders of Officials of AMG-II Group	3.12.1 & 3.12.2 to 3.12.3 & 3.12.4 & 3.12.5	AAO/ DAG (Sect.)
		3.13	SR-72, SR-47 related work	3.13.1 & 3.13.2 to 3.13.4 & 3.13.5	AAO/ DAG (Sect.)
		3.14	CAG related correspondence	3.14.1 to 3.14.5 & 3.14.6 to 3.14.7	APDAC/ SMU
		3.15	Miscellaneous File	3.15.1 to 3.15.5 & 3.15.6 to 3.15.7 & 3.15.8 & 3.15.9 to 3.15.10	Group Officers will manage on

SN	Functions	Activity Code	Activity	e-Office/Physical Records (to be detailed by respective AMG as per the sample prepared for AMG-II)	Activities proposed to be transferred to
					case to case basis
		3.16	Restructuring (Cadre/ Department/Cluster)	3.16.1. to 3.16.2 & 3.16.3 to 3.16.5	AAO/ DAG (Sect.)
		3.17	प्रमाणको की लेखापरीक्षा	3.17.1 to 3.17.2	AAO/ DAG (Sect.)
		3.18	Audit Certificate regarding	3.18.1 to 3.18.2	Vetting sections
		3.19	Calculation of Audit Fee	3.19.1 to 3.19.2	FAP through Report
		3.20	Grant Received for Departments	3.20.1 to 3.20.7 (4 file + 3 register) & 3.20.8	SMU
4	Various returns/ reports		Various returns/ reports		AAO/ DAG (Sect.)

The above mapping/effective transfer of records is to be done by all AMGs by the first week of April 2025.

(This issues with the approval of Principal Accountant General)

Sd/-

Sr Audit Officer/SMU

Date: 28/03/2025

No: SMU/F-1/2025-26/ 200 to 224

Copy for information and necessary action to:-

1. Secy to PAG
2. DAG/Admn & AMG-V
3. DAG/AMG-I, AMG-II, AMG-III, AMG-IV
4. Sr AO/Admn-XI
5. Sr AO (HQ)/all AMGs
6. Sr AO (Report)/all AMGs
7. Sr AO/APDAC
8. Sr AO/Report-I/Report-II
9. Sr AO/Executive Branch for logistic support
10. Sr AO/IS wing for uploading on intranet/internet
11. Assistant Director/ Rajbhasha for Hindi translation
12. Shri Naresh Ahuja, AAO to ensure uploading on internet/intranet
13. Guard File

Sr Audit Officer/SMU