

**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT-I),
MADHYA PRADESH, GWALIOR- 474 002**

No. SMU/F-01/2025-26/ 00 -21

Date: 23-05-2025

Office Order

Subject: Guidance Note on implementation issues related to eHRMS.

- 1.0 A number of establishment functions for officials have been shifted to IT platform on Human Resources Management System (eHRMS).
- 2.0 The users of any application on IT platforms can always face issues of user interface due to multiple reasons. These include a) Network connectivity issues; b) Deficiency perceived/actual of programming logic with those prescribed in the domain; c) bugs in the application; d) data entry issues and e) other unidentified reasons.
- 3.0 Besides there can be reasons where internal controls imposed through the IT application are intended to be bypassed by blaming the deficiency on non-operationality of the IT platforms. This is because IT platforms have a date and time stamp.
- 4.0 The officials of the office have an e-mail facility and any constraints being faced in operation of eHRMS or an IT platform can be placed to the corresponding official through an e-mail.
- 5.0 Where an official in place of using option at Paragraph 4.0 above in respect of constraints at Paragraph 3.0 above chooses to place a physical document which is not incorporated in official documentation of the office, it is assessed to carry risk of using methodology to bypass the internal controls imposed by the IT application. The responsibility for establishing the bonafides in such cases will lie with the concerned official and officials in custody of such record(s) and other officers (supervising) dealing with such a physical document.
- 6.0 Recently Principal Accountant General (Audit -I) Madhya Pradesh asked a SrAO to call a AAO under him. The SrAO went out of room of PAG and thereafter reported that the AAO has proceeded on half day casual leave. PAG asked the official (AAO) to be called back from leave. SrAO contacted the AAO on phone. SrAO informed the PAG that AAO has left the city and cannot come to the office. SrAO also at some point of time informed the PAG that leave had been applied in eHRMS. PAG asked for details from eHRMS. Thereafter it emerged that the AAO had given a physical request for the half day casual leave which had been placed with his Auditor and the

same was not in the knowledge of the SrAO till it was called and seen by the PAG. The reason in the letter (application) stated it to be due to non-functioning of eHRMS. Thereafter the SrAO was asked whether he was aware of the AAO having left the station and SrAO stated that AAO had told him so. The letter had not been diarised and it was to be submitted to SrAO who had not seen the letter or application. The letter had incorrect or unreasonable date in it and did not carry station leave address.

- 7.0 Analysis of events at Paragraph 6.0 above reflects that it related to Friday (second half). There was continuous improvement in the communication of the SrAO to PAG. There was no date and time stamp of the letter to establish the bonafides of the intent. The SrAO was not even aware of the existence of physical letter (application). The mechanism of placing the application (letter) with a Sectional official to be produced in case an official is called is an age-old practice.
- 8.0 The developments are brought to notice of all.
- 9.0 The Group Officer of AMG-I to collect details from PAG in the matter and submit an enquiry report in the matter by 20 May 2025.

(This issues with the approval of Principal Accountant General)

Sd/-

Sr. Audit Officer/SMU

Date:

No: SMU/F-1/2025-26/ *STR-303 to 354*

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-11,12,13,14
5. Sr AO (Vetting)/ all AMGs
6. Sr AO (Report)/all AMGs
7. All sections
8. Sr AO/IS Wing for uploading on internet/intranet
9. Shri Naresh Ahuja, AAO to ensure uploading on internet/intranet
10. Assistant Director, Rajbhasha for translation
11. Guard File

[Signature]
Sr Audit Officer/SMU
11/5/25