

**Office of the Principal Accountant General (Audit-I), Madhya Pradesh
Audit Bhawan, Jhansi Road, Gwalior**

No. SMU/F-14/2025-26/OIOS/00- 42

Date: 14 July 2025

Office Order

Subject: Implementation of Module for Monitoring Audit Reports in OIOS

IS Wing of Office of the Comptroller & Auditor General of India vide Letter No. ISW-III/56-ISW-2024/Phase-3/111 dated 26/06/2025 has communicated that a new module for monitoring the progress of Audit Reports has been rolled out in the OIOS portal.

This module is intended to facilitate streamlined and effective monitoring of activities associated with Audit Reports. All Group Officers and Sections concerned are hereby directed to commence using this module for tracking Audit Reports related to audit assignments undertaken till the Annual Audit Plan 2025–26. In this regard, all concerned are requested to:

1. Manually input data related to Audit Reports into the newly rolled-out module in OIOS.
2. Ensure completeness and uniformity of data for effective monitoring.
3. Refer to the user manual attached for detailed operational guidance.
4. Provide feedback and suggestions to help improve the system further.

For any clarifications or technical assistance, the respective OIOS Functional Helpdesk (FHD) may be contacted.

All wings are required to implement this. Focal point is this office for this activity will be APDAC. Besides the wings, Report Section under PAG will also be involved.

(This issues under the instructions of the Principal Accountant General)


Senior Audit Officer
SMU

Date: 14 July 2025

No. SMU/F-14/2025-26/OIOS/STR- 942-964

Copy for information and necessary action to:

- 1) Deputy Accountant General/ Admin & AMG-V
- 2) Deputy Accountant General/AMG-I/ AMG-II/ AMG-III/ AMG-IV
- 3) Sr. Audit Officer/ Report-I/ Report-II
- 4) Secy to Principal Accountant General
- 5) Sr. Audit Officer/ ITA
- 6) Sr. Audit Officer/ Vetting all AMGs
- 7) Sr. Audit Officer/ Report all AMGs

- 8) Sr. Audit Officer/ APDAC
- 9) Sr. Audit Officer/ IS Wing for uploading on Internet/Intranet
- 10) Shri Naresh Ahuja, AAO to ensure uploading on Internet/Intranet
- 11) All Sr. Audit Officers/ Assistant Audit Officers
- 12) All Sections
- 13) Guard File


Senior Audit Officers
SMU

User Manual for “Monitor PA/SSCA” Module

Introduction

The **Monitor PA/SSCA** module is a newly introduced feature that provides users with a structured interface to **track, manage, and review information regarding audit reports**—specifically those related to **Performance Audit (PA)** and **Subject Specific Compliance Audit (SSCA)**. It offers visibility and control at both the **Field Audit Office** and **Functional Wing at CAG HQ** levels.

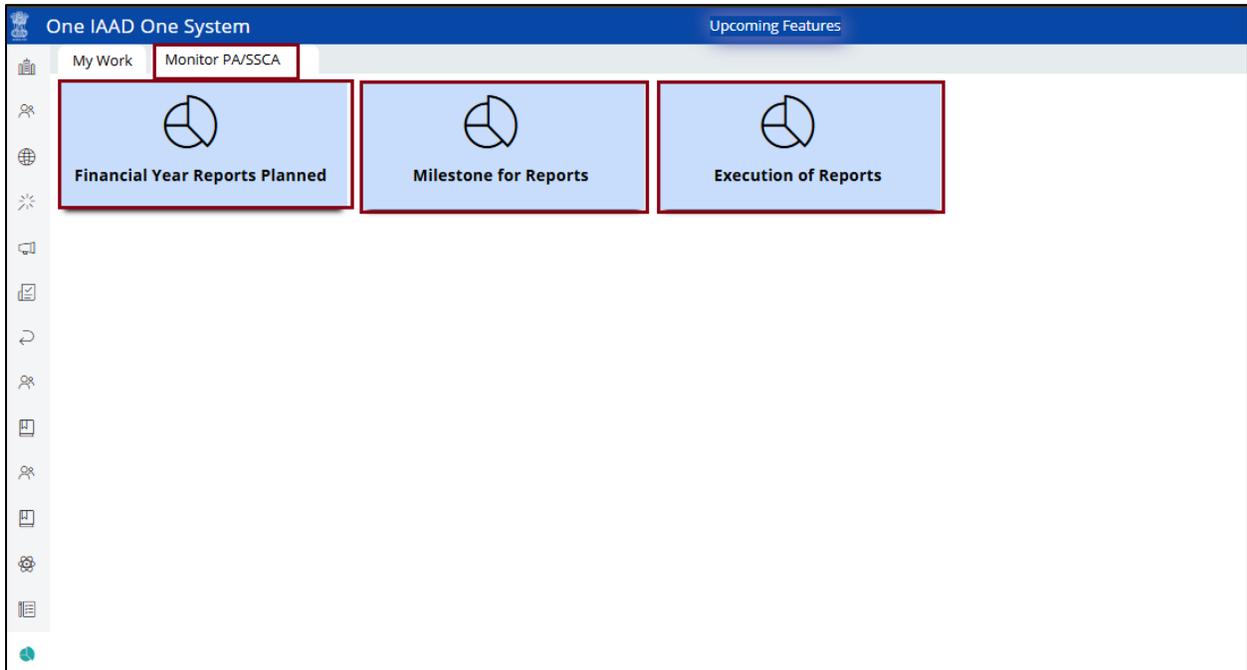
It is divided into **three main sections (tiles)**:

1. **Financial Year Reports Planned** - Details regarding the Reports Planned for the Financial Year will be entered by the Functional Wing at CAG HQ.
 2. **Milestone for Reports** - Details regarding the milestones in respect of the reports will be entered by Field Audit Offices and Reviewed/Updated by Functional Wing at CAG(HQ)
 3. **Execution of Reports** - Details will be entered by Field Audit Offices and Reviewed/Updated by Functional Wing at CAG(HQ)
- This module helps to track the progress of audit reports at Functional Wing (CAG HQ) level using all the 3 tiles - **Financial Year Reports Planned, Milestone for Reports and Execution of Reports.**
 - It also helps to monitor the progress of the audits at various stages at Field Audit Offices using **Milestone for Reports and Execution of Reports.**

Key Benefits

- ✓ Streamlines the tracking and execution of **PA and SSCA audit reports**
- ✓ Ensures transparency and accountability across audit stages
- ✓ Helps CAG (HQ) monitor report progress efficiently through centralized data
- ✓ Enables Field Offices to manage milestones and execution phases more effectively

Each section is associated with specific **user privileges** (permissions), so only users with the required permissions can add, edit, or review information.



◆ Who Can Access This Module?

Only users with the privilege "**Access PA and SCA details**" will see this module.

Different privileges give users the ability to:

- Add or update information about audit reports
- Track and review audit milestones
- Record information about the actual execution of audits
- View details of reports without editing the same

📁 Module Structure

◆ 1. Financial Year Reports Planned

🔒 Privilege Required:

PA and SCA Report

Responsibility:

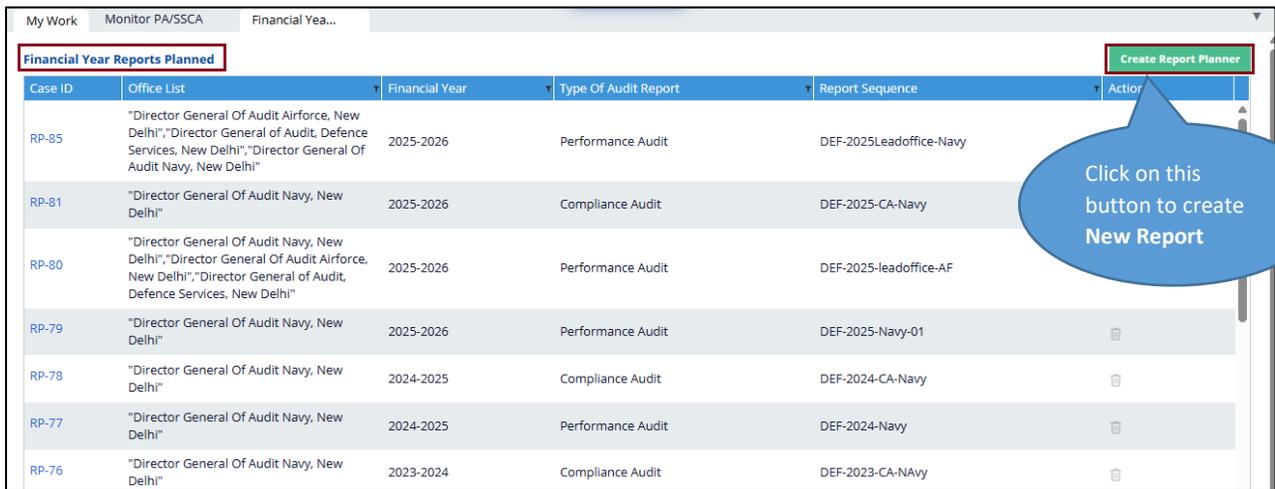
Functional Wings at CAG HQ are responsible for entering the details and defining the list of audit of reports planned for a financial year for their reporting offices.

Purpose:

Used to define **audit reports** for different **offices** for a **financial year**. This information will reflect in other screens (Milestones and Execution).

Key Use:

Acts as a reference master for other tiles.



Case ID	Office List	Financial Year	Type Of Audit Report	Report Sequence	Action
RP-85	"Director General Of Audit Airforce, New Delhi","Director General of Audit, Defence Services, New Delhi","Director General Of Audit Navy, New Delhi"	2025-2026	Performance Audit	DEF-2025Leadoffice-Navy	
RP-81	"Director General Of Audit Navy, New Delhi"	2025-2026	Compliance Audit	DEF-2025-CA-Navy	
RP-80	"Director General Of Audit Navy, New Delhi","Director General Of Audit Airforce, New Delhi","Director General of Audit, Defence Services, New Delhi"	2025-2026	Performance Audit	DEF-2025-leadoffice-AF	
RP-79	"Director General Of Audit Navy, New Delhi"	2025-2026	Performance Audit	DEF-2025-Navy-01	
RP-78	"Director General Of Audit Navy, New Delhi"	2024-2025	Compliance Audit	DEF-2024-CA-Navy	
RP-77	"Director General Of Audit Navy, New Delhi"	2024-2025	Performance Audit	DEF-2024-Navy	
RP-76	"Director General Of Audit Navy, New Delhi"	2023-2024	Compliance Audit	DEF-2023-CA-Navy	

What User Can Do:

- Add information about new audit reports

Note – Once the data is submitted using the 'Submit' button it cannot be edited.

Fields to Fill:

My Work Monitor PA/SSCA Financial Yea... RP-121
Financial Year Reports Planned (RP-121) Actions ▾ ×

Name of the office *

Type of Audit Report *

Report name *

Remaining: 1000 characters

Financial year *

Report Sequence *

Cancel
Submit

Field	Description
Office	Select one or more field audit offices which will contribute in the audit report
Financial Year	Only one year can be selected per report
Report Sequence	Unique alphanumeric code (Max 24 characters, no spaces)
Type of Report	Select the type of audit report to be planned: <ul style="list-style-type: none"> Performance Audit Compliance Audit SFAR GPFR Union Report on Govt Accounts Combined Report
Report Name	Describe the audit report (up to 1000 characters).

⚠ Note:

- All the fields are user entered fields and mandatory.
- User cannot add the same report name for the same office/year more than once.

◆ 2. Milestone for Reports

🔒 Privilege Required:

Capture PA/SSCA Milestone detail

📌 Responsibility:

- Data Entry: Field Audit Offices
- Review/Update: Functional Wings at CAG HQ

📌 Purpose:

To capture **planned start and end dates of various key milestones** of each audit (e.g., when the Entry Conference is planned, when replies are expected, etc.). This tile is to define topics planned and their milestones for a financial year. A user can create multiple milestones for one report.

📌 Key Use:

Enables tracking of audit lifecycle at planning stage at Field Office Level.

Case ID	Office Name	Wing Name	Financial Year	Report Sequence	Topic Number	Topic Name	Status
RM-80	Director General Of Audit Navy, New Delhi	Defence Wing	2024-2025	DEF-2024-Navy	01	Project Seabird (Phase I) Naval Base, Karwar	
RM-92	Director General Of Audit Navy, New Delhi	Defence Wing	2025-2026	DEF-2025Leadoffice-Navy	03	Serviceability and Maintenance of Medium Range Surface to Air ...	
RM-91	Director General of Audit, Defence Services, New Delhi	Defence Wing	2025-2026	DEF-2025Leadoffice-Navy	02	Serviceability and Maintenance of Medium Range Surface to Air ...	Under-preparation
RM-90	Director General Of Audit Airforce, New Delhi	Defence Wing	2025-2026	DEF-2025Leadoffice-Navy	01	Serviceability and Maintenance of Medium Range Surface to Air ...	Under-preparation
RM-89	Director General Of Audit Navy, New Delhi	Defence Wing	2025-2026	DEF-2025-leadoffice-AF	03	Availability and Maintenance of Unmanned Aerial Vehical (UAVs)...	Under-preparation

📌 Fields to Fill:

For each Field Audit Office selected associated with a report, separate Milestones will be entered.

My Work Monitor PA/SSCA x Milestone for... RM-129

Milestone for Reports (RM-129) Actions X

Office * Wing * Audit Plan Year *

Type of Audit * Sub-type of Audit * Type of Audit Report *

Report name * Report Sequence * Topic Number *

Name Of The Topic *

Remaining: 1000 characters

Milestone Activities	Planned Start Date	Planned End Date
Approval of Topic		

Field	Description
Office & Wing	Select one field audit offices which will contribute in the audit reports as defined by the Functional Wings at HQ in tile 1.
Audit Plan Year	Select the relevant year. (same as mentioned in tile 1 by Functional Wings at HQ for a particular report).
Type of Audit - Sub-Type of Audit	Field Audit Office to select the type of Audits and sub audit type based on the audit report defined by Functional wing at HQ. <ul style="list-style-type: none"> ➤ Performance Audit – All India/ Horizontal/Office Specific ➤ Compliance Audit – Subject matter specific/Without subject matter specific ➤ IS Audit – IS Audit ➤ Financial Audit – Voucher Audit/ Certification of Abs/ Certification of PSUs/ Certifications of EAPs/ Certification of Finance & Appropriations A/Cs/ Certifications of non EAPs
Type of Audit Report	Select the Type of Audit report
Report name	The Report Name will be displayed in the dropdown based on the above fields selected which is created in tile 1 by the Functional Wing at CAG HQ.
Report Sequence	Auto-fetched in drop down based on the above details selected (created in first tile)
Topic Number	User to enter Unique alphanumeric code (Max 24 characters, no spaces)

Field	Description
Topic Name	Describe the topic (up to 1000 characters)

Milestone Dates to Plan:

User needs to enter **Planned Start Date** and **Planned End Date** for each of the following:

Milestone Activities	Planned Start Date	Planned End Date
Approval of Topic	<input type="text"/>	<input type="text"/>
Entry Conference	<input type="text"/>	<input type="text"/>
Mid-term 1	<input type="text"/>	<input type="text"/>
Mid-term 2	<input type="text"/>	<input type="text"/>
Mid-term 3	<input type="text"/>	<input type="text"/>
Issue to Exec Head for their response	<input type="text"/>	<input type="text"/>
Receipt of Reply	<input type="text"/>	<input type="text"/>
Exit Conference	<input type="text"/>	<input type="text"/>
Finalisation of draft and forwarding same to HQ	<input type="text"/>	<input type="text"/>
Submission of Bond Copy to CAG	<input type="text"/>	<input type="text"/>
Printing of Report	<input type="text"/>	<input type="text"/>

- Approval of Topic
- Entry Conference
- Mid-term 1
- Mid –term 2
- Mid –term 3
- Issue to Executive Head for their response
- Receipt of Reply
- Exit Conference
- Finalisation of draft and forwarding same to HQ
- Submission of Bond Copy to CAG
- Printing of Report

Submit for Review:

Privilege Required to Review Milestone Review: Capture PA/SSCA Milestone detail (HQ)

Workflow

- Once filled, user can **save** or **submit** the report.
- To submit report for review, select a reviewer. **The list of reviewers will be drawn from the users in the corresponding Functional Wing at CAG HQ.**
- The reviewer can:
 - Edit the planned dates

- Or approve them by clicking "Agree"
- After approval, data becomes **view-only**.

⚠ Note:

- After the execution details are entered, only the milestone dates can be edited.
- Once the data is submitted for review, the preparer will no longer be able to make any changes.

◆ 3. Execution of Reports

📁 Privilege Required:

Capture PA/SSCA execution detail

👤 Responsibility:

- Data entry: Field Audit Offices
- Review/Update: Functional Wings at CAG HQ

✈ Purpose:

Capture **actual dates** for all events i.e. against each milestone for comparison with the planned dates.

🔑 Key Use:

Facilitates real-time monitoring of audit execution status.

Case ID	Office Name	Wing Name	Financial Year	Report Sequence	Topic Number	Topic Name	Status
ER-74	Director General Of Audit Navy, New Delhi	Defence Wing	2025-2026	DEF-2025Leadoffice-Navy	03	Serviceability and Maintenance of Medium Range...	Under-preparation
ER-73	Director General of Audit, Defence Services, New Delhi	Defence Wing	2025-2026	DEF-2025Leadoffice-Navy	02	Se...	...
ER-72	Director General Of Audit Airforce, New Delhi	Defence Wing	2025-2026	DEF-2025Leadoffice-Navy	01	S...	...
ER-71	Director General Of Audit Navy, New Delhi	Defence Wing	2025-2026	DEF-2025-leadoffice-AF	03	Availability and Maintenance of Unmanned Aerial Vehical (UAVS)...	Under-preparation
ER-70	Director General of Audit, Defence Services, New Delhi	Defence Wing	2025-2026	DEF-2025-leadoffice-AF	02	Availability and Maintenance of Unmanned Aerial Vehical (UAVS)...	Under-preparation

📁 Fields to Fill:

Report Execution Details will be entered against each Milestone.

Report Execution Details (ER-90)
Actions ▼ ✕

Office *

Wing *

Audit Plan Year *

Type of Audit *

Sub-type of Audit *

Type of Audit Report *

Report name *

Report Sequence *

Topic Number *

Status
 Select ▼

Name Of The Topic *
Remaining: 1000 characters

Processing at Functional Wing (HQ)
 Select ▼

Field	Description
Office & Wing	Select one reporting field audit offices which will contribute in the audit report.
Audit Plan Year	Select the relevant year.
Type of Audit- Sub-type of Audit	Field Audit Office to select the type and sub type of Audit Assignment <ul style="list-style-type: none"> ➤ Performance Audit – All India/ Horizontal/Office Specific ➤ Compliance Audit – Subject matter specific/Without subject matter specific ➤ IS Audit – IS Audit ➤ Financial Audit – Voucher Audit/ Certification of Abs/ Certification of PSUs/ Certifications of EAPs/ Certification of Finance & Appropriations A/Cs/ Certifications of non EAPs
Name of Type Report	Select the Type of Audit report.
Report name	The Report Name will be displayed in the dropdown based on the above fields selected which is created in tile 1 by Functional Wing in CAGHQ.

Field	Description
Report Sequence	Auto-fetched in drop down based on the above details selected (created in first tile)
Topic Number	The Topic Number will be displayed in the dropdown based on the above fields selected which is created in tile 2 by Milestone Report.
Topic Name	Auto filled
Status	Choose final status of report: <ul style="list-style-type: none"> ➤ Approved for Inclusion ➤ Deferred ➤ Dropped ➤ Merged ➤ Others ➤ Split
Date	Select the date as per the report status finalization
Reason	To be filled if the status is selected is NOT "Approved for Inclusion"
Processing at Functional Wing (HQ)	Select from the list of Headquarter functional wings

1 Date Fields to Enter:

(Planned dates are shown for reference but are read-only)

Fill **Actual Start** and **Actual End Dates** for each of these milestones:

- Initial topic selection
- Conducting of Feasibility study
- Forwarding of Feasibility Study to HQ
- Approval of Topic
- Conducting Pilot Study
- Preparing GLs - FAO
- Processing and approval of GLs by HQ
- Entry conference
- Field audit
- Mid-term 1
- Mid-term 2

- Mid –term 3
- Consolidation of findings – FAO
- Issue to Exec Head for their response
- Receipt of Reply
- Incorporation of replies and rebuttal (FAO)
- Incorporation of Ministry’s response and rebuttal (FAO)
- Exit Conference
- Finalisation of draft and forwarding same to HQ
- Processing at Functional Wing(HQ)
- Submission of Bond Copy to CAG
- Date of remarks from CAG
- Date of Resubmission of Bond copy to CAG Sectt.
- Date of Approval of Bond copy by CAG
- Translation into Hindi
- Printing of Report
- Date of signing of printed report by CAG
- Date of Audit Report sent to Government
- Date of tabling in the Parliament/State/UT legislature
- Remarks (free text, up to 1000 characters)

Milestone Activities	Planned Start Date	Planned End Date	Actual Start Date	Actual End Date	No. of planned working days	No. of actual working days	Slippage
Initial selection of Topic						---	
Conducting Of Feasibility Study						---	
Forwarding of Feasibility Study to HQ						---	
Approval of Topic	---	---			---	---	---
Conducting Pilot Study						---	
Preparing GLs - FAO						---	
Processing and approval of GLs by HQ						---	
Entry Conference	---	---			---	---	---
Field Audit						---	
Mid-term 1	---	---			---	---	---

Mid-term 2	---	---	<input type="text"/>	<input type="text"/>	---	---	---
Mid-term 3	---	---	<input type="text"/>	<input type="text"/>	---	---	---
Consolidation of findings - FAO			<input type="text"/>	<input type="text"/>			
Issue to Exec Head for their response	---	---	<input type="text"/>	<input type="text"/>	---	---	---
Receipt of Reply	---	---	<input type="text"/>	<input type="text"/>	---	---	---
Incorporation of replies and rebuttal (FAO)			<input type="text"/>	<input type="text"/>			
Issue to the Ministry for their response/Draft to HQ			<input type="text"/>	<input type="text"/>			
Receipt of Reply from Ministry			<input type="text"/>	<input type="text"/>			
Incorporation of Ministry's response and rebuttal (FAO)			<input type="text"/>	<input type="text"/>			
Exit Conference	---	---	<input type="text"/>	<input type="text"/>	---	---	---

Finalisation of draft and forwarding same to HQ	---	---	<input type="text"/>	<input type="text"/>	---	---	---
Processing at Functional Wing (HQ)			<input type="text"/>	<input type="text"/>			
Submission of Bond Copy to CAG	---	---	<input type="text"/>	<input type="text"/>	---	---	---
Date of Remarks from CAG			<input type="text"/>	<input type="text"/>			
Date of Resubmission of Bond copy to CAG Sectt.			<input type="text"/>	<input type="text"/>			
Date of Approval of Bond copy by CAG			<input type="text"/>	<input type="text"/>			
Translation into Hindi			<input type="text"/>	<input type="text"/>			
Printing of Report	---	---	<input type="text"/>	<input type="text"/>	---	---	---
Date of signing of printed report by CAG			<input type="text"/>	<input type="text"/>			

Printing of Report	---	---	<input type="text"/>	<input type="text"/>	---	---	---
Date of signing of printed report by CAG			<input type="text"/>	<input type="text"/>			
Date of Audit Report sent to Government			<input type="text"/>	<input type="text"/>			
Date of tabling in the Parliament/State/UT legislature			<input type="text"/>	<input type="text"/>			
Remarks							
Remaining: 1000 characters							
<input type="button" value="Cancel"/>				<input type="button" value="Save"/>		<input type="button" value="Send for Review"/>	

Auto Calculations:

The system will calculate:

- **Planned Working Days**
- **Actual Working Days**
- **Slippage** = Actual - Planned
(Holidays and Sundays are automatically deducted based on the holidays entered for the office in OIOS. Privilege to add holidays for an office rests with the OIOS Office Administrator)

✔ **Submit for Review:**

Privilege Required to Review Execution Details: Review PA/SSCA execution detail

Workflow

- Once filled, user can **save** or **submit** the details.
- To submit the details for review, select a reviewer. **The list of reviewers will be drawn from the corresponding Functional Wing at CAG HQ.**
- The reviewer can:
 - Edit the actual dates
 - Or approve them by clicking "**Agree**"
- After approval, data becomes **view-only**.

⚠ **Note:**

- **Once the report is submitted for review, the preparer will no longer be able to make any changes.**

👁 **View-Only Users**

Users with the following privileges can **only view data**, not edit or submit:

- **View Financial Reports Planned**
- **View PA/SSCA Milestone Details**
- **View PA/SSCA Execution Detail**

They will see data based on their assigned office and wing.

✔ **Validation & Rules Summary**

Rule	Description
Unique Report Sequence	Must be unique per office, wing, and FY
No duplicate report names	For the same office/wing/year

Rule	Description
Review Process	All milestone/execution data must be approved by a reviewer
Working days and holidays	System calculates automatically
Planned before Actual	Execution screen shows planned dates first

Definitions:

- **PA** = Performance Audit
- **SSCA** = Subject Specific Compliance Audit
- **GLs** = Guidelines
- **CAG** = Comptroller and Auditor General of India
- **FAO** = Field Audit Office