

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

No. SMU/2025-26/F-69/00-92

Date 18.09.2025

Office Order

Sub: - Instructions as per issues discussed during Senior Management Meeting held on 26 August 2025.

As per email dated 29.08.2025 of Central Region/Hqrs., action to be taken by this office according to issues discussed during Senior Management Meeting held on 26 August 2025 as on below: -

Sl. No.	Issues	Reference to Para of the minutes	Instructions to AMGs
1	Important aspects of auditing Energy Sector	1	▪ Audit teams should verify the performance of DISCOMs/PSUs against key metrics like T&D losses and plant load factors etc. to validate reported results. ▪ Identification of reasons for below-par performance through detailed analysis of accounts, operations, and compliance with regulatory requirements. ▪ Adoption of outcome-oriented audit approaches in line with international best practices, including AI and advanced analytics for data validation. (Action: AMG-IV)
2	Output/ Outcome Monitoring Framework (OOMF)	2	▪ Performance/SSCA audit teams should study Output-Outcome Monitoring Framework reports before commencing audits. ▪ Use of Global Indices for Reform & Growth (GIRG) and other indices monitored as contextual/ risk indicators for selecting topics and scoping audits. ▪ Incorporation of evaluation and monitoring findings into Audit risk assessment and planning stages. (Action AMGs and APDAC)

3	Risk-based Public Works Audit	4	Posting of qualified staff for sufficient time to conduct desk reviews as part of public works audit. (Action: All AMGs)
4	Administrative Matters	6	E-waste management activities to be conducted in October 2025. (Action: IS Wing)

Action taken may be informed to SMU by 30th September 2025.

(This issues with the approval of the Pr. Accountant General)

Encl.- As above (Soft Copy)

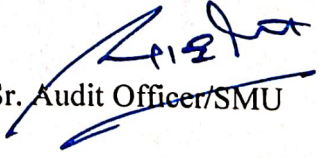
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Sr. Audit Officer/SMU

Endt. No. SMU/2025-26/F-69/O.O. - 92) STR-1/1869-1883 Date 18.09.2025

Copy for information and necessary action: -

1. Secy to PAG (Audit)-I, M.P., Gwalior
2. DAG/Admin.
3. DAG/AMG-I, AMG-II, AMG-III, AMG-IV & AMG-V
4. SrAO/ITA, APDAC, Report, Report (PAC)
5. SrAO/IS Wing for updating on Official Website
6. Sh. Utkarsh Yadav, AAO for uploading on internet/intranet.
7. Assistant Director/Raj Bhasha for Hindi Translation.
8. Guard File


Sr. Audit Officer/SMU