Right to Information Act, 2005

1. Name of the organization: Office of the Principal Accountant General (Audit-I), Gwalior (M.P.)

2. Function and Duties: As follows

Overview and Functions

The Office of the Principal Accountant General (Audit-I) Madhya Pradesh, Gwalior, which is a part of the Indian Audit and Accounts Department, functions under the Comptroller and Auditor General of India and performs audit of Panchayati Raj institutions and Departments and PSUs of the State Government of Madhya Pradesh.

The Office of the Principal Accountant General (Audit)-I, Madhya Pradesh, Gwalior came into existence on 1st March, 1984 consequent upon the restructuring of the Accountants General office in the Indian Audit & Accounts Department separating functions of audit and accounts within the department. The office was subsequently renamed as O/o Accountant General (Civil & Commercial Audit) Madhya Pradesh in the year 2003. The office was restructured as O/o Accountant General (General & Social Sector Audit) Madhya Pradesh, Gwalior on 01.04.2012 and again restructured as O/o Principal Accountant General (Audit-I) Madhya Pradesh, Gwalior on 01.06.2020

The Headquarter of this office is housed in "AUDIT BHAVAN" at Gwalior.

Functions

Principal Accountant General (Audit-I) Madhya Pradesh, Gwalior is entrusted with

the following functions:-

(1) Preparation of Audit Reports related to Civil Department of State Government, as per the clusters allocated to this office.
(2) Expenditure & Revenue Audit of Panchayati Raj institutions and Departments and PSUs of the State Government of Madhya Pradesh.
(3) Audit is conducted under Sections 13, 14, 15, 19 and 20 of the Comptroller and Audit General's (Duties, Powers and Conditions of Services) Act, 1971 in respect of authorities and bodies under civil departments as referred above.
(4) All matters concerning Audit Reports (Civil) including assistance to Public Accounts Committee for discussion in their meetings.
(5) Issue of Audit certificate in respect of Centrally sponsored, Central sector, State Plan schemes, World Bank and other externally aided projects/ schemes run by the departments and audited by this office.
(6) Cadre control of Senior Audit Officers and Group B & C officers/employees of the Office of the Principal Accountant General (Audit-I), Madhya Pradesh, Office of the Accountant General(Audit-II), Madhya Pradesh and Office of the Director General of Audit (Central Receipts), New Delhi, Branch at Gwalior.
(7) Estate Management of the Staff/Officers residences and other property of IA&AD at Gwalior.

Scope of Audit

While fulfilling Constitutional obligations mentioned in the Comptroller & Auditor General (DPC) Act 1971 this office examines various aspects of Government expenditure and receipts which include among others:-

 Audit against provision of funds to ascertain whether the money shown as expenditure in the accounts were authorized for the purpose for which they were spent.

 Audit against rules and regulations to see whether the expenditure incurred was in conformity with the laws, rules and regulations framed to regulate the procedure for expending public money.

 Audit of sanctions and expenditure to see that every item of expenditure was done with the approval of the competent authority and was authorized for expending the public money.

 Propriety Audit which extends beyond scrutinizing the mere formality of expenditure to its wisdom and economy and to bring to light cases of improper expenditure or waste of public money.

 Performance audit to see that schemes, programs have achieved the desired objectives at lowest cost and given the intended benefits.

 After Independence, there has been a tremendous spurt in economic development and social welfare activities with the huge increase in expenditure –revenue and capital – and in receipts and borrowings to match the expenditure. The change in the character of government and the complex nature of its activities called for a change in the nature and scope of audit. Audit has evolved from mere accounting and regularity check to evaluation of the systems and the end results of the operations of Government, testing their economy, efficiency and effectiveness.

 To ensure that the receipts due to Government have been properly assessed, collected

and deposited into Government Account.

Composition of Staff

The gazetted staff belonging to Group 'A' consists of officers of the Indian Audit & Accounts Service and Senior Audit Officers of general Central services.

The Principal Accountant General (Audit-I) Madhya Pradesh, Gwalior exercises overall control of the various activities in the office. He is assisted by five Group Officers and several Branch Officers. The names of the Principal Accountant General and various Group Officers who hold the charge of different Groups with specific areas of activities is given below.

Principal Accountant General (Audit-I)	Shri D. Sahu
Dy. Accountant General, Administration (AMG-V)	Shri Jitendra Tiwari (Additional charge)
Dy. Accountant General (AMG-I)	Dr. Shri Mohammad Suhail Fazal
Dy. Accountant General (AMG-II)	Shri Jitendra Tiwari (Additional charge)
Dy. Accountant General (AMG-III)	Shri Jitendra Tiwari (Additional charge)
Dy. Accountant General (AMG-IV)	Shri Jitendra Tiwari (Additional charge)
Dy. Accountant General (AMG-V)	Shri Jitendra Tiwari

The gazetted staff belonging to Group 'A' Senior Audit Officers
The gazetted staff belonging to Group 'B' consists of the following officers of the Central Civil Service: Assistant Audit Officers, Hindi Officer and Senior Private Secretaries/Private Secretaries.

The non-gazetted staff belonging to Group 'B' consists of Supervisors, Assistant Supervisors Senior Auditors and Junior Translators.

The non-gazetted staff belonging to Group 'C' consists of Auditors, Stenographers, Data Entry Operators, Clerks, MTS, Staff Car Drivers etc.

3. Decision Making Process

The following procedure is followed in respect of decision making process.

Clerks/Auditors/Senior Auditors, Assistant Supervisors.	Initial scrutiny and submission
Assistant Audit Officers/ Supervisors	1st Level supervision
Senior Audit Officers	2nd Level Supervision
Sr. Dy. Accountant General/Dy. Accountant General	3rd Level Supervision
Principal Accountant General/ Accountant General	Final Approval

4. Norms: CAG's Auditing Standards
5. Manuals

The following Rules, Regulations Instructions, Manuals and Records, inter alia, are used by officers & employees of this office for discharging their duties.

i. Comptroller and Auditor General's Manual of Standing Orders (Administration) Vol. I.
ii. Comptroller and Auditor General's Manual of Standing Orders (Administration) Vol. II.
iii. Comptroller and Auditor General's Manual of Standing Orders (Administration) Vol. III.
iv. Introduction to Indian Govt. Accounts and Audit.
v. Comptroller and Auditor General's Manual of Standing Orders (Audit).
vi. Comptroller and Auditor General's (Duties, Powers & Conditions of Service) Act, 1971
vii. Manual of Instructions on Central Audit
viii. Compendium of Amendments/Instructions to the Manual of Instructions for Audit of Autonomous Bodies
ix.Memorandum of Instructions (SMI)
x. Manual of Commercial Audit Procedure Part-I
xi. Auditing Standards
xii. Fundamental Rules and Supplementary Rules Part I to V
xiii. Central Civil Service (Pension) Rules, 1972
xiv. Central Civil Service (Medical Attendance) Rules,
1944 xv. Central Civil Service (Conduct) Rules, 1955
xvi. Central Civil Service (Conduct, Classification & Appeal) Rules, 1964
xvii. Manual of Office Procedures (MOP)
xviii. General Financial Rule

6 Documents Held : Documents held by the department are various sanctions and records received from State/Central Government and their Subordinate Offices, received as part of audit functions.

7 Consultative Arrangement : Not Applicable

8 Boards/Committees : List of Boards, Councils, Committees and other Bodies consisting of two or more persons constituted in the office.

1. SC/ST Cell
2. Committee for redressal of complaints regarding sexual harassment of working women.
3. Transfer & Posting Board
4. State Audit Advisory Board
5. Disaster Management Committee
6. *Divyangjan* Grievance Redressal Committee

However, participation in the proceedings or minutes of the meeting is not open to the public.

9	**Gradation List**	Gradation List of officers and staff are available here: **(Hyperlink)** (List are not to be treated as seniority lists)
10	**Pay Scales**	Attached **(Hyperlink)**
11	**Budget**	Attached **(Hyperlink)**
12	**Subsidy**	Not applicable

13	**Concession, Permits, Authorizations**	Not applicable

14 Electronic Information : The information available in electronic form can be requested either free or for prescribed cost/fee.

15 Facilities : Not applicable

16 Central Public Information Officer (CPIO) :

Shri Shri Jitendra Tiwari, DAG (Admn)
Phone No. 0751–2373125
Fax No. 0751–2631290
Email ID- agauMadhypradesh1@cag.gov.in

17 First Appellate Authority (FAA):

Shri D. Sahu, Principal Accountant General
Phone No. 0751–2373178
Fax No. 0751–2631290
Email ID- agauMadhypradesh1@cag.gov.in

18 Second Appellate Authority (SAA):

CIC Bhawan, Baba Gang Nath Marg, Staff Quarters, Old JNU Campus, Munirka, New-110067