

## **Right to Information Act, 2005**

- 1 Name of the organization** : O/o the PRINCIPAL ACCOUNTANT GENERAL (AUDIT-I), Madhya Pradesh, Gwalior
- 2 Functions and Duties** : As follows

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### Overview and Functions

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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 categorized under General Sector and Social Sector.

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 year 2003. The office was restructured as O/o Accountant General (General & Social Sector Audit) Madhya Pradesh, Gwalior on 01.04.2012 and further as O/o the Principal Accountant General (AUDIT-I) on 01.06.2020

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

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### Major functions of the office

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Principal Accountant General (AUDIT-I) Madhya Pradesh, Gwalior is entrusted with the following functions:-

- Certification of Finance and Appropriation Accounts and inclusion of comments in the Audit Reports.
- Preparation of Audit Reports related to State Finances and Civil Reports of State Government and on Local bodies.
- Expenditure & Revenue Audit of Panchayati Raj institutions and Departments and PSUs of the State Government of Madhya Pradesh categorized under General Sector and Social Sector.
- Audit is conducted under Sections 13, 14, 15, 19 and 20 of the Comptroller and Auditor General’s (Duties, Powers and Conditions of Services) Act, 1971 in respect of authorities and bodies under civil departments as referred in above para.
- All matters concerning Audit Reports (Civil) and Report (State Finance) including assistance to Public Accounts Committee for discussion in their meetings.
- 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.

- Cadre control of Senior Audit Officers (Group A) and Group B & C officers/employees of the Office of the Principal Accountant General (AUDIT-I), Madhya Pradesh, Office of the Accountant General (Economic & Revenue Sector Audit), Madhya Pradesh and Office of the Director General of Audit (Central Receipts), New Delhi, Branch at Gwalior.
- Estate Management of the Staff/Officers residences and other property of IA&AD at Gwalior.

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### **Scope of Audit**

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While fulfilling his 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.

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## Composition of staff

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

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 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 Dinbandhu Sahu
Dy. Accountant General (AMG-V)	: Shri Jitendra Tiwari (Addnl charge)
Dy. Accountant General (AMG-I)	: Shri Mohammad Suhail Fazal
Dy. Accountant General (AMG -II)	: Shri J.N. Perumal
Dy. Accountant General (AMG -III)	: Ms. Mona Kumari Jain

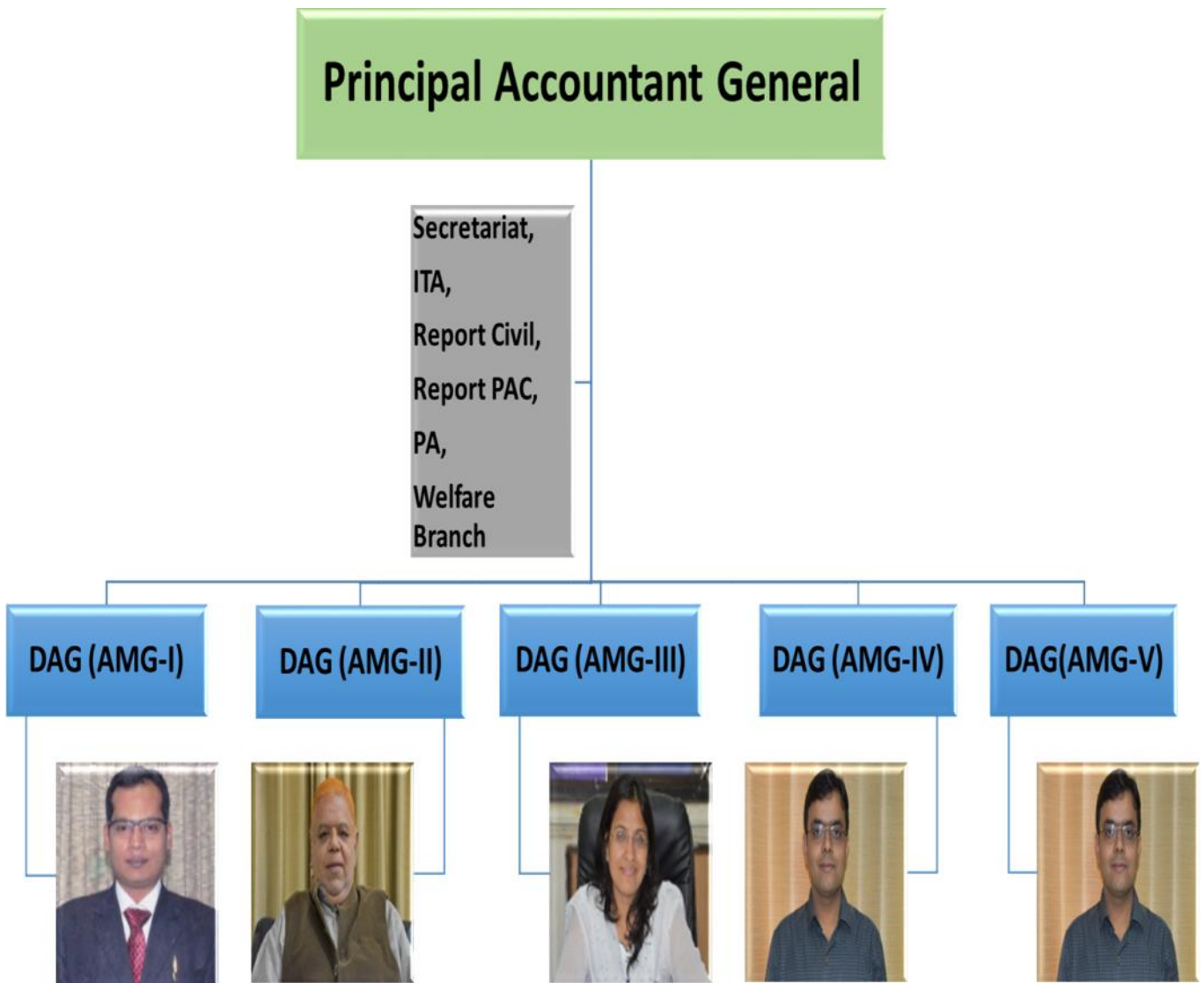
The gazetted staff belonging to Group 'B' consists of the following officers of the Central Civil Service: Sr. Audit Officers, Assistant Audit Officers and Senior Private Secretaries/Private Secretaries.

The non-gazetted staff belonging to Group 'B' consists of 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.

DPC Act is available [here](#).

## Organizational Chart



**3 Decision Making Process** : The following procedure is followed in respect of decision making process.

Clerks/Auditors/Senior Auditors.	Initial scrutiny and submission
Assistant Audit Officers/Supervisors	1st Level supervision
Senior Audit Officers/ 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
- xviii. General Financial Rules

**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 Directory** : [Gradation lists of officers and staff are available here \(Hyperlink\)](#).(Lists are not to be treated as seniority lists.)
- 10 Pay Scales** : The monthly remuneration received by officers and employees.
- 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** : Deputy Accountant General (Administration)