

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

No. SMU/F-1/2025-26/00-13,

Date 21/05-2025

**Office Order**

**Sub: Instructions regarding Subject Specific Compliance Audit and Top-Down Department Compliance Audit of same Apex Auditable Entity/Audit Unit/Entity.**

- 1.0 During execution of the Audit Plan 2025-26, it may occur that both Subject Specific Compliance Audit (SSCA) and Top-Down Department Compliance Audit (TDDCA) of the same Department is to be carried out simultaneously or sequentially. In this regard, the following instructions are to be followed by audit teams for respective audit executions:
- 1.1 In cases where TDDCA and SSCA teams have to conduct the respective audits of the same auditee unit, then the TDDCA will be conducted after the completion of SSCA in that auditee unit. Alternatively, a different auditee unit may be selected for TDDCA. Besides, if possible, the selection of units where the clash occurs except at the Directorate level, then the auditee formations assigned to TDDCA may be considered to be revised for exclusion of such units and replacement by other units.
- 1.2 In cases where audit teams of both TDDCA and SSCA have to conduct the respective audits of the same auditee unit at the same time, **then a single Inspection Report (IR) containing two parts will be issued. Part one of the IR will contain paras of the SSCA and part two of the IR will contain paras of the risk-based Compliance Audit.**
- 1.3 Where there is a clash of areas covered in Audit between SSCA and TDDCA e.g. Procurement, the Audit officials conducting TDDCA will not cover that area in Audit.

(This issues with the approval of the Principal Accountant General)

*Sd/-*

Sr. Audit Officer/SMU

Date 11.5.2025

No. SMU/F-1/2025-26/ 384 to 407 + 51R HO.

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/Report-I, Report-II, Sr.AO/APDAC
5. Sr.AO (Vetting)/all AMGs
6. Sr.AO (Report)/all AMGs
7. Sr.AO/IS Wing for uploading on internet/intranet
8. Sh. Naresh Ahuja, AAO to ensure uploading on internet/intranet
9. All Sr.AOs/AAOs involved in SSCA and TDDCA
10. Guard file

*[Signature]*  
Sr. Audit Officer/SMU