

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

Office order

No. SMU/F-14 /O.O. No.-74

Date 20/08/25

Sub - Instructions to be followed in Audit Planning, Process and reporting in respect of "Ease of Living".

As per Ease of Living Index issued by Ministry of Housing and Urban Affairs, Government of India, our action plan is to focus on status of achievement and impact of failure for risk analysis in Audit Planning, Audit Process and Reporting-

Sl. No.	Aspect	Action Plan (To see whether the following is adhered to/ensured by the auditee)
1	Generate information to assist evidence-based planning (Tracking Ease of living and Urban Planning and management)	<p>Institutionalisation of outcome-based planning and governance (Cities move to a single, unified data-driven decision-making paradigm)</p> <ul style="list-style-type: none">➤ City level self-assessment➤ Citizen-driven accountability systems➤ Use cases and pathways for reform➤ Unearth blind spots and incentivise action
2	Catalyse actions to achieve broader development outcomes including the Sustainable Development Goals	<p>To analyse and report on whether following have been ensured-</p> <ul style="list-style-type: none">✓ Healthy lives and promote well-being for all at all ages.✓ Inclusive and equitable quality education and promote lifelong learning opportunities.✓ Availability and sustainable management of water and sanitation for all.✓ Access to affordable, reliable, sustainable and modern energy for all.✓ Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.✓ Make cities and human settlements inclusive, safe, resilient and sustainable.✓ Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels.✓ Strengthen the means of implementation and revitalize the global partnership for sustainable development.

3	Assess outcomes achieved from various urban policies and schemes	<p>To assess whether implementing a multitude of programmes to meet the needs of the urban areas of the country:</p> <ul style="list-style-type: none">❖ AMRUT (Atal Mission for Rejuvenation and Urban Transformation) with a focus on water, sewerage, storm water drainage, public transport and amenities.❖ Smart Cities Mission with components of retrofitting, redevelopment, green-field developments and pan-city application of smart solutions.❖ HRIDAY (National Heritage City Development and Augmentation Yojana) with a focus on holistic development of heritage cities❖ Pradhan Mantri Awas Yojana, envisioning 'Housing for All' by 2022.❖ Swachh Bharat Mission for better sanitation, the elimination of open defecation, and the promotion of household and community toilets.						
4	Serve as a basis for dialogue between citizens and urban decision makers	<p>To ascertain -</p> <ul style="list-style-type: none">➤ How city performs on the various parameters included in the index, such as municipal finances, education, health, transportation, crime prevention, water supply, housing etc➤ How 'liveable' the city is and to compare its performance vis-à-vis other cities of the same region.						
5	<p>The 'Ease of Living' Index indicators classified across categories and organised under pillars.</p> <p>To assess the achievement against the indicators and impact of failure under each category falling in pillars-</p> <p>1) Pillar 1 (Institutional)</p> <p>1.1) Category 1: Governance</p> <table><tr><td>1.1 A)</td><td>Performance of the city in terms of efficient service delivery, optimal allocation and utilisation of resources, and creating opportunities for citizens to participate in matters of governance and development of the city (possibilities for participatory growth).</td></tr></table> <p>2) Pillar 2 (Social)</p> <p>2.1) Category 2: Identity & Culture</p> <table><tr><td>2.1 A)</td><td>Degree to which a city embraces and maintains its cultural and natural heritage, and promotes sustainable tourism vibrancy of a city, which has a bearing on the quality of urban life</td></tr><tr><td>2.1 B)</td><td>City's performance in the upkeep of the business environment for tourism (hotel infrastructure) and the availability of opportunities to explore local identity and culture (restoration of historical and ecological sites).</td></tr></table>		1.1 A)	Performance of the city in terms of efficient service delivery, optimal allocation and utilisation of resources, and creating opportunities for citizens to participate in matters of governance and development of the city (possibilities for participatory growth).	2.1 A)	Degree to which a city embraces and maintains its cultural and natural heritage, and promotes sustainable tourism vibrancy of a city, which has a bearing on the quality of urban life	2.1 B)	City's performance in the upkeep of the business environment for tourism (hotel infrastructure) and the availability of opportunities to explore local identity and culture (restoration of historical and ecological sites).
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2.2) Category 3: Education	
2.2 A)	Degree of access and quality of education is critical to building inclusive cities.
2.2 B)	Ease of access to educational institutions for the children and quality of education.
2.2 C)	Measuring progress with respect to eliminating gender disparities in access to education.
2.3) Category 4: Health	
2.3 A)	Capability and capacity of health care infrastructure and services in cities e.g., number of hospital beds, number of healthcare professionals, response time of medical emergencies.
2.3 B)	Incidence of communicable diseases in cities which is not only a reflection of the health of their residents but is also closely linked to pollution levels in cities and the state of sanitation services.
2.4) Category 5: Safety & Security	
2.4 A)	Number of crimes recorded in the city, especially against vulnerable groups (women, children, and elderly people).
2.4 B)	Number of streets and public places in a city that are covered by surveillance systems is a way to assess the efforts of the city to prevent all forms of violence.
3) Pillar 3 (Economic)	
3.1) Category 6: Economy & Employment	
3.1 A)	Growth in trade and services in a city, in the organised sector and in the real-estate sector.
3.2 B)	Cities have implemented inclusive strategies to protect livelihoods.
4) Pillar 4 (Physical)	
4.1) Category 7: Housing & Inclusiveness	
4.1 A)	Progress that a city has made in terms of offering formal and/or affordable housing to all its residents
4.1 B)	Coverage and efficiency of service delivery of basic services such as toilets, water supply, and solid waste management in the slums.
4.2) Category 8: Public Open Spaces	
4.2 A)	Per capita availability of green space and public and recreational places in the city.
4.3) Category 9: Mixed Land Use & Compactness	
4.3 A)	Optimal utilisation of space for city planning.
4.3 B)	Promotion of high residential density (measured through net density) and integrated land use - residential, commercial and retail, public open spaces.

4.3 C)	Concept of sustainability by supporting conservation of lands and increased non-motorised and multi-modal transportation options which results in low transport related energy consumption and reduced pollution.
4.3 D)	Mixed land use development to potentially reduce infrastructure costs, lower service costs, and enhance the efficiency of service delivery.
4.4) Category 10: Power Supply	
4.4 A)	Availability of good quality (low voltage fluctuations) and reliable power as a basic necessity for the industries and services in a city to function well.
4.4 B)	Number of electrical connections and power interruptions as a reflection of the quality of power supply.
4.4 C)	Percentage of energy derived from non-conventional sources, and energy consumption by other services such as water supply, sewerage, and street lighting aimed to track the progress of a city in terms of sustainably managing its natural resources and increasing the use of renewable sources of energy.
4.5) Category 11: Transportation & Mobility	
4.5 A)	Presence of safe, convenient, affordable and accessible alternatives to driving in a city has a huge impact on a city's development.
4.5 B)	How cities encourage the use of public transport and non-motorised transport, by assessing the existing infrastructure in a city on the basis of availability and safety.
4.5 C)	Measures taken to improve facilities for pedestrians are also assessed.
4.5 D)	Inclusiveness of public infrastructure - the extent to which new and redeveloped government buildings, malls, public toilets, footpaths, subways and foot-overbridges are built as per universal design principles.
4.6) Category 12: Assured Water Supply	
4.6 A)	Continued access to clean and safe water as basic human need and the foundation for urban ease of living.
4.6 B)	Improved water supply and better management of water resources can significantly affect the ease of living in a city.
4.6 C)	Assess the quantity and quality of water supplied in the city, including the level of non-revenue water.
4.6 D)	Smart meter connection coverage allows the city to better monitor the consumption and supply of water and reduce its losses.
4.7) Category 13: Waste Water Management	
4.7 A)	Sanitation facilities and effective wastewater and storm-water services to build liveable, sustainable and resilient cities.

4.7 B)	Effort made by the city to provide its citizens with toilets and how efficiently the city manages to treat and reuse and/or safely dispose of the wastewater that is generated.
4.7 C)	Development and safe management of wastewater both health of humans and the ecosystem.
4.8) Category 14: Solid Waste Management	
4.8 A)	Assess the efficiency and the manner in which a city manages its solid waste generated in a city.
4.8 B)	Efficiency of a city's solid waste collection and disposal system.
4.8 C)	Level of recycling and reuse of municipal solid waste to monitor the adverse environmental impact that waste generation can have.
4.9 Category 15: Reduced Pollution	
4.9 A)	Levels of air pollution, noise pollution, and water pollution adversely affecting the quality of urban life.
4.9 B)	Pollution level negatively impacting the health of its citizens as well as the natural and cultural ecosystem of the city.
4.9 C)	Damage to ecological sites and cultural heritage in the city.

Most of the issues are related to Audit jurisdiction of this office and should be relevant to identification of topics for PA/SSCA as well as Top-Down Department-centric activity-based Compliance Audits (TDDCA) and should be used. Selection of additional topics for PA/SSCA for Annual Audit Plan 2026-27 to be conducted in 2025-26 (in addition to those already identified) to be considered by respective AMG's and APDAC.

This issues with the approval of the Principal Accountant General.

Sr. Audit Officer/SMU

No. SMU/F- /O.O. No.- 74/STR-1485 to 1498

Date 20/08/25

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 and AMG-V
4. SrAO/APDAC, SrAO/QCC (AMG-IV), SrAO/Report, SrAO/Report (PAC)
5. SrAO/IS WING for updating on Official Website
6. Assistant Director/Raj Bhasha for Hindi Translation
7. Shri Naresh Ahuja, AAO for intranet/internet related work
8. Guard File

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