

Civil Audit Manual
(General and Social Sector-I Wing)
(Volume I)



(Revised 2015)

भारतीय लेखा तथा लेखा परीक्षा विभाग

कार्यालय- प्रधान महालेखाकार (सामान्य एवं सामाजिक क्षेत्र लेखापरीक्षा), पश्चिम बंगाल

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Preface

The Comptroller and Auditor General of India (CAG), the head of the Supreme Audit Institution (SAI) of India derives his duties and powers mainly from Articles 149 to 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. Under the provisions of the Act, the CAG is the sole auditor of the accounts of the Central (Union) Government, the State Governments, and of the Union territories. CAG is also responsible for the audit of Local Bodies (i.e. Panchayati-Raj Institutions and Urban Local Bodies) and also provides technical and administrative guidance for accounting and audit functions in all States as per orders issued by Ministry of Finance, Government of India.


To ensure a high quality audit undertaken in an economic, efficient and effective way as well as in a timely manner, with due care in specifying, gathering and evaluating evidence, and in reporting findings, conclusions and recommendations, the Civil Audit Manual in two volumes (I & II) prescribe the norms, principles and practices, which the Auditors are expected to follow while conducting audit, and provide guidance to the Auditors regarding auditing steps and procedures that should be applied in the Audit. Volume-I of the manual deals with the constitution and function of the General and Social Sector-I Wing as well as the rules, procedures and general principles and processes of audit of the accounts of the civil offices/institutions attracting the provisions of CAG's DPC Act, 1971. Volume-II describes the methods to be followed and the more important points to be looked into in auditing the accounts of particular Government Offices and institutions where transactions as well as registers and records of special nature are maintained.

The Civil Audit Manual of General & Social Sector Wing (Volume I & II) of the Office of the Principal Accountant General (General & Social Sector Audit), West Bengal is based on the auditing standards prescribed by the International Organization of Supreme Audit Institutions (INTOSAI) and which have been suitably adopted after giving due consideration to the Constitution of India, relevant statutes, rules, orders, circulars etc., issued from time to time by the SAI, Government of India and the State Government.

It may be carefully noted that the instructions contained in the manual are not exhaustive, nor should the inspecting staff follow them as a matter of mere routine. Every audit should be conducted intelligently with an eye to all the important financial aspects of the various transactions which come under review.

Suggestions for improvement or amendments are welcome.

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Abbreviation used in the Manual

AAG	Assistant Accountant General
AAO	Assistant Audit Officer
AB	Autonomous Bodies
AC Bill	Abstract Contingent Bill
ADA	Additional Dearness Allowance
AG	Accountant General
AG (A&E)	Accountant General (Accounts and Entitlement)
AO	Audit Officer
ASOSAI	Asian Organisation of Supreme Audit Institution
ATN	Action Taken Note
C&AG/CAG	Comptroller & Auditor General of India
CAP	Central Audit Party
CASS	Central Audit Supporting Section
CAAT	Computer Assisted Audit Techniques
CAT	Computerized Auditing Techniques
CCA	Compensatory City Allowance
COPU	Committees of Public Undertakings
CPCB	Central Pollution Control Board
CPU	Central Processing Unit
DA	Dearness Allowance
DC Bill	Detailed Contingent Bill
DCR	Duplicate Carbon Receipt
DDO	Drawing & Disbursing Officer
DPC Act	C & A G's (Duties, Powers and Conditions of Service) Act, 1971
EDP	Electronic Data Processing
EIA	Environmental Impact Assessment
GPF	General Provident Fund
GOI	Government of India
Group Officer (GSS-I)	Senior Deputy Accountant General (GSS-I)/Deputy Accountant General (GSS-I),
HRA	House Rent Allowance
IA&AD	Indian Audit and Accounts Department
G&SSA	General and Social Sector Audit
INTOSAI	International Organization of Supreme Audit Institution
IR	Inspection Report
IT	Information Technology
KDs	Key Documents
LANs	Local Area Networks
LF A/c	Local Fund Account
MSO (Audit)	Manual of Standing orders (Audit)
PAC	Public Accounts Committee
PDP	Prospective Draft Paragraphs
PL Account	Personal Ledger Account
Pr. AG (G&SSA), WB	Principal Accountant General (General & Social Sector Audit), West Bengal
SAR	Separate Audit Report
SD	Security Deposit
SO	Section Officer
SOE	Statement of Expenditure
SPCB	State Pollution Control Board
Sr. AO	Senior Audit Officer
TA	Travelling Allowance
VFM audit	Value of Money Audit
VLC	Voucher Level Computerisation
WAN	Wide Area Networks
WBTR	West Bengal Treasury Rules