

TABLE OF CONTENTS

CHAPTER-I

CONSTITUTION OF THE GENERAL & SOCIAL SECTOR-I WING

(Page 1 to 16)

Para No.	Particulars	Page No.
1.1	INTRODUCTORY	1
1.2	CONSTITUTION AND FUNCTION	1
1.3	GUIDING PRINCIPLES IN AUDIT	4
1.3.1	<i>Guiding principles in the audit of Public Sector Undertakings</i>	4
1.3.2	<i>Guiding principle of special audit</i>	8
1.4	CONSENT AUDIT	10
1.5	COMPOSITION OF THE GENERAL AND SOCIAL SECTOR-I WING	10
1.5.1	<i>Head Quarters Sections</i>	11
1.5.2	<i>Inspection Parties</i>	12
1.6	INCIDENCE OF THE COST OF THE AUDIT	13
1.6.1	<i>The Rules</i>	13
1.6.2	<i>Audit Fee</i>	13
1.6.3	<i>Audit Fee Register</i>	14
1.7	SPHERE OF DUTY OF THE INPECTION PARTIES	15
1.8	SELECTION OF STAFF TO BE DEPUTED FOR INSPECTION WORK	16

CHAPTER-II

DUTIES AND POWERS

(Page 17 to 26)

Para No.	Particulars	Page No.
2.1	DUTIES AND POWERS OF THE SENIOR DEPUTY ACCOUNTANT GENERAL (GSS-I)/ DEPUTY ACCOUNTANT GENERAL (GSS-I)	17
2.1.1	<i>Duties</i>	17
2.1.2	<i>Powers</i>	20
2.2	DUTIES AND POWERS OF THE ASSISTANT ACCOUNTANT GENERAL/SENIOR AUDIT OFFICER/ AUDIT OFFICER	21
2.2.1	<i>Duties</i>	21
2.2.2	<i>Powers</i>	22
2.3	DUTIES AND POWERS OF INSPECTING SENIOR AUDIT OFFICER/AUDIT OFFICER	23
2.3.1	<i>Duties</i>	23
2.3.2	<i>Powers</i>	25
2.4	WAIVING OF OBJECTION	25
2.4.1	<i>Waiving of the objections relating to the recoveries of the personal claims</i>	26

CHAPTER-III

GENERAL RULES AND PROCEDURE OF FUNCTIONING OF THE GENERAL AND SOCIAL SECTOR-I WING

(Page 27 to 56)

Para No.	Particulars	Page No.
3.1	DISTRIBUTION OF WORKS AMONG THE HEADQUARTERS SECTIONS OF GENERAL & SOCIAL SECTOR-I WING	27
3.1.1	GENERAL & SOCIAL SECTOR-I-HEADQUARTER (TERMED AS G&SS-I(HQ) (GENERAL ADMINISTRATION OF THE WING)	27
1.	Control and co-ordination among the sections and the field parties	27
2.	Maintenance of up to date list of offices of the State Government situated outside the State	27
3.	Keeping up to date list of offices/ non-commercial autonomous bodies/ Government Corporations/ institutions to be inspected by the GSS-I wing and frequency of audit	28
4.	Preparation of Budget estimates and assessment of Staff requirement of GSS-I wing	29
5.	Preparation, updation and maintenance of Electronic data base	29
6.	Preparation of Annual Audit Plan of this wing and Preparation of Integrated Audit Plan for the State as a whole; Set Target of the year and submission of report of achievement thereof (a) Biennial Audit Plan (b) Annual Audit Plan (C) Integrated Audit Plan	29
7.	Preparation of quarterly audit programme for the Inspection parties and Supervising Officers and submission to the Group Officer for approval (A) Programme of Inspection parties (B) Supervising Officers' programmes (C) Supervision by the Group Officer (D) Filing of Audit Programmes (E) Duration of Audit	31
8.	Issue of intimation of the date of audit to the local offices	34
9.	Transfer, posting of staff and other matter relating to staff	35
10.	Maintenance of files for important Rules and Orders	35
11.	Issue and distribution of copies of codes, manuals, Sectional/branch orders, officer orders, circulars and other instruction to the field parties and maintenance of files of the office order/circulars etc.	36
12.	Important points/orders for local investigation and supply to the Inspecting Officers	36
13.	Grant of Travelling Allowance (TA) Advance and checking of the TA advance / TA advance adjustment bills of the staff	37
14.	Examination of the weekly diaries of the field parties	38
15.	Sanction/watching of leave of the staff of GSS-I wing (a) Sanction of leave (b) Watching of Leave taken	39
16.	Preparation and compilation of periodical report and submission of	39

	<i>the same to the appropriate authority</i>	
17.	<i>Preparation of the calendar of Training</i>	40
18.	<i>Attending the complaint cases and DI objections</i>	40
	(a) <i>Letter of complaints</i>	
	(b) <i>Anonymous or pseudonymous letters</i>	
19.	<i>Acceptance of summons and production of official documents to court of law</i>	40
20.	<i>Correction to the Manual</i>	41
21.	<i>Comparing and issue of typed/computerized copies of the IR</i>	41
22.	<i>All other Miscellaneous and Policy matters</i>	41
23.	<i>Receipt of letter/Fax/Telegram etc. and their disposal at Head quarters Sections</i>	42
24.	<i>Distribution of Work and Maintenance of Duty List Register.</i>	43
25.	<i>Preparation of Monthly cut list and submission to Administration Section</i>	43
26.	<i>Submission of materials to the Record Section for inclusion in Audit Bulletin, in each quarter</i>	43
27.	<i>Submission of information/materials to ECPA section for inclusion in the Administrative report of the office</i>	43
28.	<i>Submission of reports/returns/information or materials to any other section/wing or offices as and when called for</i>	43
29.	<i>Supply of information under “THE RIGHT TO INFORMATION ACT, 2005.”</i>	43
30.	<i>PAG’s quarterly meetings</i>	44
3.1.2	G&SS-I (DP CELL)	44
1.	<i>Selection of potential paragraphs form the IRs and record in the Potential Draft Para Register</i>	44
2.	<i>Processing and preparation of Draft Paragraphs, and Synoptic Draft paragraphs</i>	44
3.	<i>Offering comment on departmental replies to Draft Paragraphs/Synoptic paragraphs.</i>	44
4.	<i>Attending Head Quarters’ annotation/queries on the Draft Paragraphs, Synoptic paragraphs.</i>	44
5.	<i>Issue of requisition and reminders for submission of Store and stock accounts and Proforma account to the respective offices</i>	44
6.	<i>Submission of reports regarding serious delays in preparation or non-preparation of proforma accounts</i>	44
7.	<i>Correspondence with the Auditee Unit/Departmental Head</i>	44
8.	<i>Receipt of letters/Fax/Telegram etc. and their disposal</i>	44
9.	<i>Any other works as and when necessary</i>	44
10.	<i>Distribution of work among the auditors, maintenance of Duty List Register</i>	44
11.	<i>Vetting of the Action Taken notes</i>	44
12.	<i>Submission of report/return</i>	44
3.1.3	DATA BANK CUM PLANNING CELL	45
1.	<i>Collection of Background materials and preparation of portfolio file</i>	45
2.	<i>Preparation of detailed guidelines for State level schemes</i>	45
3.	<i>Examination of press reports/paper clippings and forwarding the same to the field parties</i>	45

	4. <i>Obtaining the comments on the paper clipping from the field parties</i>	45
	5. <i>Requisition of “Receipt and Payment Schedules”</i>	45
	6. <i>Collection of literature / guidelines of the schemes and collection of Budget allotment and actual from the head of accounts by AE Office</i>	46
	7. <i>Selection of month(s) for detailed checking</i>	46
	8. <i>Receipt of letters/Fax/Telegram etc. and their disposal</i>	46
	9. <i>Distribution of work and Maintenance of Duty List Register</i>	46
	10. <i>Submission of report/return</i>	46
	11. <i>Vetting and issue of IR on the Information Technology (IT)</i>	46
	3.1.4 G&SS-I(IR) (INCLUDING VETTING CELL)	47
	1. <i>Follow-up action of IRs</i>	47
	2. <i>Review of Broad sheet replies on IRs from the auditee unit.</i>	47
	3. <i>Coordinate and conduct of Audit committee Meetings.</i>	47
	4. <i>To vet IRs and also to entrust the work of vetting of IR to Senior AOs/AOs available at IC-Headquarters under order of the Group Officer and submit the vetted IR to the Group Officer (GSS-I) for approval and attend the comments</i>	47
	5. <i>Sending the vetted and approved IR to the type section/EDP section for typing.</i>	47
	6. <i>Issue of Old IR to the field parties</i>	47
	7. <i>To watch the movement of the IRs</i>	47
	8. <i>Issue of reminders to the Auditee Unit / Department for Broad sheet replies on IRs</i>	47
	9. <i>Compilation of sanction received from Departments and submission to the EDP section</i>	47
	10. <i>Preparation of Synoptic Para for audit report</i>	47
	11. <i>To watch the important paragraphs of the IRs through audit note book</i>	47
	12. <i>Distribution of Work and Maintenance of Duty List Register</i>	47
	13. <i>Receipt of letter/Fax message/Telegram etc. and disposal</i>	47
	14. <i>Submission of report/return</i>	47
	15. <i>Review of outstanding paragraphs of previous IRs</i>	47
	16. <i>Maintenance of Objection Book</i>	48
	17. <i>Maintenance of Adjustment Register</i>	48
	3.1.5 G&SS-I(AB)	48
	1. <i>Follow-up action of IRs</i>	48
	2. <i>Issue of Old to the field parties</i>	48
	3. <i>To watch the movement of the IRs</i>	48
	4. <i>Issue of reminders to the Auditee unit / Department for Broad sheet replies</i>	48
	5. <i>To watch the important paragraphs of the IRs through audit note book and forwarded to the field parties conducting audit of similar Units.</i>	48
	6. <i>Issue of Audit Certificate on the Statement of expenditure conducted under section 19 and 20 of the C& AG (DPC) Act. 1971</i>	49

	7. Issue of Audit Certificate on Proforma Account	49
	8. Calculation of Audit fees	49
	9. To watch realization and credit of the audit fees to the proper head of account	49
	10. To maintain periodicity register of the Autonomous Bodies for Audit	49
	11. To maintain report and return relating to the World Bank/externally aided projects	49
	12. Compilation of sanction received from Departments and submission to the EDP section for computerization	49
	13. Receipt of letter/Fax message/Telegram etc. and disposal thereof	49
	14. Submission of report/return	49
	15. Issue of D.O. letter to Pr. Secretary, Finance Department regarding grants released by the administrative Department to different bodies/authorities	49
	16. Submission of QPR on SAR	49
	17. Submission of Annual return on completion of audit u/s 14 of the C&AG's (DPC) Act, to HQ	49
	18. Submission of Annual return on completion of audit u/s 19(2), (3)/20(1) of the C&AG's (DPC) Act, 1971	49
	19. Review of periodicity of entrustment of audit u/s 19(2), (3) /20(1) of the C&AG's (DPC), Act.	49
	20. Examining and ensuring the application of Sections 14,15,19 and 20 of the (DPC) Act in the conduct of audit of State autonomous bodies by the different audit wings of this office	49
	21. Correspondences with Headquarters/ State Government regarding application of sections 14,19 and 20 of the C&AG's (DPC) Act in audit of State Autonomous Bodies	50
	22. Scrutinizing annual accounts for identification of applicability of section 14 in superimposed audit of autonomous bodies where independent chartered accountant are primary auditor.	50
	23. Distribution of work and Maintenance of Duty List Register	50
	24. Maintenance of Objection Book and Adjustment Register	50
	25. Review of the outstanding paragraphs of previous IRs	50
	26. Additional Duties and Responsibilities	50
3.2	REGISTERS/RECORDS TO BE MAINTAINED BY THE HEAD QUARTERS SECTIONS All the five sections	51
	a) G&SS-I(HQ) Section	52
	b) G&SS-I(DP Cell)	53
	c) Data Bank-cum-Planning cell	54
	d) G&SS-I(IR) (including Vetting cell)	54
	e) G&SS-I(AB) Section	54
3.3	MAINTENANCE OF RECORDS	55
3.4	FAILURE OF AUDIT	56
3.5	REPORTS AND RETURNS TO BE SUBMITTED BY THE HEAD QUARTER SECTIONS	56

CHAPTER-IV

RULES AND PROCEDURE TO BE FOLLOWED BY THE LOCAL INSPECTING STAFF

(Page 57 to 77)

Para No.	Particulars	Page No.
4.1	GENERAL DUTIES OF INSPECTING STAFF	57
4.2	ATTENDANCE	57
4.3	HOLIDAYS	57
4.4	PLACE OF HALT AND LEAVE	57
4.5	CONDUCT OF FIELD STAFF	58
4.6	ATTITUDE OF FIELD STAFF	58
4.7	INTERVIEW WITH THE HEAD OF THE OFFICE INSPECTED	59
4.8	POWER TO MAKE INDEPENDENT QUERIES	59
4.9	CONDUCT OF AUDIT	60
4.10	MATTERS DEALT WITH BY INSPECTION PARTIES TO BE KEPT CONFIDENTIAL	62
4.11	DISTRIBUTION OF WORK ON INSPECTION	62
4.12	DEMARCATON OF DUTIES	62
4.13	CALLING OF FILES AND RECORDS FOR CHECKING AND PRODUCTION OF SUCH FILES AND RECORDS THEREOF	67
4.14	CONSULTING ACTS, CODES, MANUALS ETC. AND THE PROCESS OF AUDIT	67
4.15	PROCESS OF AUDIT TO BE SUPPLEMENTED WITH REGARD TO OMISSIONS	68
4.16	PERIOD COVERED BY LOCAL AUDIT	68
4.17	REPORTS OF EMBEZZLEMENT OR FRAUD	68
4.18	ISSUE OF AUDIT QUERY STATEMENTS	69
4.19	EXTENSION IN THE ALLOTMENT OF TIME	70
4.20	VARIATION/CHANGE OF APPROVED PROGRAMME	70
4.21	SUBMISSION OF REPORT OF WORK	70
4.22	REVIEW OF WORK DONE BY SR. AUDITORS/AUDITORS	71
4.23	CASES SENT FROM HEADQUARTERS	71
4.24	CONTINGENT CHARGES INCURRED BY THE FIELD PARTIES	71
4.25	DRAWAL OF PAY FROM THE LOCAL TREASURY	71
4.26	SELECTION OF MONTH(S) FOR DETAILED CHECKING	71
4.27	VERIFICATION OF DRAWALS AND REMITTANCES	72
4.28	PAPERS TO BE TAKEN BY FIELD PARTIES	73
4.29	SETTLEMENT OF OUTSTANDING OBJECTIONS/PARAS OF PREVIOUS IRs	74
	4.29.1 <i>During local Inspection</i>	74
	4.29.2 <i>By the Head quarters Section</i>	75
	4.29.3 <i>During Audit Committee Meeting</i>	75
	4.29.4 <i>Settlement of objection Based on Action Taken Report</i>	76
	4.29.5 <i>Settlement of objections based on Action Taken Reports</i>	76

CHAPTER V

INSPECTION REPORTS

(Page 78 to 95)

Para No.	Particulars	Page No.
5.1	RESULT OF AUDIT	78
5.2	PREPARATION OF IRs	79
5.3	DISCUSSION OF THE DRAFT REPORT WITH THE HEAD OF THE OFFICE INSPECTED	82
5.4	SUBMISSION OF DRAFT IR TO IC-HEADQUARTERS	82
5.5	REGISTER FOR WATCHING THE RECEIPT AND ISSUE OF DRAFT IRs AND PROGRESS REGISTER OF SETTLEMENT OF IRs	87
5.6	ISSUE OF IRs	87
5.7	PROCEDURE FOR ISSUING IRs	89
5.8	EDITING OF IRs	90
5.9	AUDIT CONDUCTED ON BEHALF OF OTHER PRINCIPAL ACCOUNTANTS GENERAL/ACCOUNTANT GENERAL	92
5.10	AUDIT NOTE BOOKS	92
5.11	REPLY TO THE IR IN BROAD SHEET FORM	92
5.12	PROCEDURE FOR PREPARING REPLIES IN BROADSHEET FORM	93
5.13	DISPOSAL OF REPLIES TO THE IRs	93
5.14	SCRUTINY OF ORDERS OF GOVERNMENT TO FORGO RECOVERY	94
5.15	FILING OF IRs	94
5.16	REMINDERS FOR BROAD SHEET REPLIES TO IRs	94
5.17	AUDIT COMMITTEES	95

CHAPTER VI

MATERIALS FOR THE REPORT OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA

(Page 96 to 107)

Para No.	Particulars	Page No.
6.1	GENERAL	96
6.1.1	<i>Observation on comprehensive reviews of schemes and programme implemented/launched by the State/Central Govt.</i>	97
6.1.2	<i>Important points/irregularities noticed during Local Audit of State Government Offices and Non-Commercial Autonomous Bodies/Authorities Institutions etc.</i>	97
6.1.3	<i>Appropriation audit and control of expenditure</i>	98
6.1.4	<i>Lack of Cash management/Cash control</i>	98
6.1.5	<i>Defalcation/misappropriation/fraud</i>	98
6.1.6	<i>Cases of fraud, malafide and corruption warranting vigilance Investigation.</i>	98
6.1.7	<i>Case of drawal of fund in advance or in excess of requirement</i>	99

	6.1.8	<i>Review of Stores & Stock Accounts</i>	99
	6.1.9	<i>Proforma Accounts</i>	101
	6.1.10	<i>Important cases of Loss writer off and remission of Government dues/Revenue</i>	101
	6.1.11	<i>Lack of responsiveness of Government on IRs</i>	101
	6.1.12	<i>Internal Control System of Selected Department</i>	102
	6.1.13	<i>Other points of interests</i>	102
6.2		CASES FOR INCORPORATION IN REPORT	102
	6.2.1	<i>Cases that may not be considered for inclusion in the report</i>	102
	6.2.2	<i>Cases that may be considered for inclusion in the report</i>	103
6.3		METHODS OF DRAFTING DRAFT PARAGRAPHS/REPORT	104
6.4		PROCESSING OF DRAFT PARAGRAPHS	106
	6.4.1	<i>PDP Register</i>	106
	6.4.2	<i>Processing of DP</i>	106
6.5		TRANSLATION OF REPORT IN REGIONAL LANGUAGE	107
6.6		FURTHER SCRUTINY OF DRAFT PARAGRAPHS	107

CHAPTER – VII

PRINCIPLES AND PROCESS OF AUDIT OF THE ACCOUNTS OF CIVIL OFFICES

(Page 108-260)

Para No.	Particulars	Page No.
7.1	GENERAL INSTRUCTION	108
	7.1.1 <i>The general principles and method of audit</i>	108
	7.1.2 <i>Paper clippings</i>	108
	7.1.3 <i>Examination of Accounts</i>	108
7.2	AUDIT OF NON-TAX-RECEIPT	109
	7.2.1 <i>Assessment and Accountal of receipt</i>	109
	7.2.2 <i>Demand Register</i>	110
7.3	AUDIT OF CASH/CASH BOOK: (CASH CONTROL SYSTEM)	110
	7.3.1 <i>Physical verification of cash in presence of audit</i>	113
	7.3.2 <i>Scrutiny of the Receipt side of the Cash Book</i>	114
	7.3.3 <i>Audit of Receipts</i>	115
	7.3.4 <i>Receipt Books (DCR/MR)</i>	116
	7.3.5 <i>Bill Register</i>	116
	7.3.6 <i>Register of valuables</i>	117
	7.3.7 <i>Accounting of non-Government Money</i>	117
	7.3.8 <i>Scrutiny of the payment side of the Cash Book</i>	117
	7.3.9 <i>Scrutiny of Treasury Challans</i>	118
	7.3.10 <i>Accounting of Permanent Advances</i>	118
	7.3.11 <i>Rush of Expenditure</i>	119
	7.3.12 <i>Cases of drawals of advance in excess of requirements</i>	119
	7.3.13 <i>Money Order Acknowledgement</i>	120
	7.3.14 <i>Accounts of Securities</i>	120
	7.3.15 <i>Advances to Government Servants for departmental</i>	121

		<i>purposes</i>	
7.4	AUDIT OF EXPENDITURE		121
7.4.1	<i>Audit Objectives</i>		121
7.4.2	<i>General Principles in audit of expenditure</i>		122
7.4.3	<i>Audit against provision of funds</i>		123
7.4.4	<i>Audit against Propriety</i>		124
7.5	AUDIT OF ESTABLISHMENTS		125
7.5.1	<i>Introduction</i>		125
7.5.2	<i>Source Documents</i>		125
7.5.3	<i>Audit of Service Books</i>		125
7.5.4	<i>Extent of audit</i>		128
7.5.5	<i>Quantum of Check</i>		128
7.5.6	<i>Leave Accounts</i>		128
7.5.7	<i>Payment of Cash equivalent of Leave Salary</i>		129
7.5.8	<i>Payment of advance Pay & allowance, TA on tour & transfer and Leave Salary</i>		130
7.5.9	<i>List of Service Books and Leave Account Checked</i>		130
7.5.10	<i>Pay Roll Audit</i>		130
7.5.11	<i>Nominal Audit</i>		131
7.5.12	<i>Check of fixation of pay on revision of pay scales</i>		132
7.5.13	<i>Travelling Allowance Bills:</i>		133
7.5.14	<i>Travelling Allowance Bills for the Journey Abroad:</i>		133
7.6	AUDIT OF CONTINGENT CHARGES		134
7.6.1	<i>Introduction</i>		134
7.6.2	<i>General checks</i>		134
7.6.3	<i>Audit of Contingent Register</i>		136
7.7	AUDIT OF GRANTS IN AID		137
7.7.1	<i>Audit Objective</i>		137
7.7.2	<i>Issue for audit scrutiny</i>		137
7.7.3	<i>Submission of Utilization Certificate</i>		138
7.7.4	<i>Grants to non-government or quasi-government bodies or institutions</i>		139
7.7.5	<i>Grants to Autonomous bodies, non-government organizations, etc</i>		139
7.7.6	<i>Audit of grants towards scholarships</i>		139
7.7.7	<i>Overseas scholarships</i>		139
7.8	AUDIT OF STORES AND STOCKS		140
7.8.1	<i>Introduction</i>		140
7.8.2	<i>Audit of purchase of stores</i>		140
7.8.3	<i>Audit of store records relating to custody and issue</i>		142
7.8.4	<i>Audit of write-off/disposal of stores</i>		143
7.8.5	<i>Audit of stores management:</i>		143
7.8.6	<i>Audit of priced stores records</i>		144
7.8.7	<i>Audit of Dead Stock, Plant & Machinery, Furniture, Fixture, Equipment etc</i>		144
7.8.8	<i>Purchase of stationery and Rubber Stamps</i>		145
7.8.9	<i>Stationery Stock Register</i>		145

	7.8.10	<i>Articles manufactured in Jail</i>	145
	7.8.11	<i>Registers of Immovable Property (Asset Register)</i>	145
	7.8.12	<i>Register of Forms</i>	146
	7.8.13	<i>Physical verification of stocks</i>	146
	7.8.14	<i>Audit of accounts of furniture in residences of High Officials</i>	147
	7.8.15	<i>Audit of materials management</i>	147
7.9	AUDIT OF PRINTING		148
7.10	AUDIT OF LIVERIES		148
7.11	STOCK ACCOUNT OF LIBRARY BOOKS		148
7.12	AUDIT OF TENDER/CONTRACT/AGREEMENTS		149
7.13	CHECK OF POSTAGE STAMP ACCOUNTS		151
7.14	CHECK OF LOG BOOKS OF GOVERNMENT VEHICLES		151
7.15	WORKS EXECUTED BY CIVIL OFFICES		154
7.16	MEASUREMENT BOOKS		155
7.17	MUSTER ROLL		155
7.18	CHECK OF DETAILED ACCOUNTS OF FESTIVAL AND OTHER ADVANCES GRANTED TO GOVERNMENT SERVANTS		155
7.19	AUDIT OF GENERAL PROVIDENT FUND ACCOUNTS OF GROUP “D” EMPLOYEES		155
	a)	Index Register	155
	b)	Nomination of the subscribers	155
	c)	Subscriptions	155
	d)	Withdrawals	155
	e)	Interest	156
	f)	Provident fund ledger	156
	g)	Broad Sheet	156
	h)	Statement of totals of Debit and Credit	157
7.20	AUDIT OF LOAN GIVEN TO AGRICULTURISTS, LOAN SANCTIONED UNDER B.S.A.I. ACT ETC.		157
7.21	CHECK OF LICENCE FEE DEMAND STATEMENT OF GOVERNMENT RESIDENTIAL BUILDINGS		158
7.22	CHECK RELATING TO SUBMISSION OF POSTAL LIFE INSURANCE SCHEDULES		158
7.23	PERFORMANCE AUDIT		159
7.24	AUDIT OF PROFORMA ACCOUNT OF DEPARTMENTAL UNIT ACTIVITIES OF WHICH ARE OF COMMERCIAL/QUASI-COMMERCIAL CHARACTER		174
7.25	AUDIT OF NON-COMMERCIAL AUTONOMOUS BODIES AND NON-GOVERNMENT INSTITUTIONS		177
7.26	AUDIT OF FINANCIAL INVESTMENT OF THE AUTONOMOUS BODIES		191
7.27	INTEGRATED AUDIT OF DEPARTMENTS		192
7.28	APPROPRIATION AUDIT		196
7.29	AUDIT OF EXCESS AND SAVINGS OVER BUDGET PROVISIONS		197
7.30	SYSTEM AUDIT		200
7.31	MANPOWER AUDIT		203

7.32	AUDIT OF ABSTRACT CONTINGENT BILL/DETAILED CONTINGENT BILL	207
7.33	AUDIT OF “NIL” PAYMENT VOUCHERS	208
7.34	AUDIT OF DEPOSITS	209
7.35	AUDIT OF DEPOSIT ACCOUNT/PERSONAL LEDGER (PL) ACCOUNT	211
7.36	SOLATIUM FUND SCHEME 1982	212
7.37	AUDIT OF WORLD BANK AND OTHER EXTERNALLY ASSISTED PROJECTS	214
7.38	FRAUD AND CORRUPTION	220
7.39	ENVIRONMENT AUDIT	227
7.40	AUDIT OF COMPUTERISED SYSTEM	229
7.41	AUDIT OF INTERNAL CONTROL MECHANISM	246
7.42	AUDIT OF BORROWINGS, LOANS, ADVANCES, INVESTMENTS, GUARANTEES AND INTEREST PAYMENT	254

ANNEXURES

(Pages i to xli)

Annexure No.	Subject	Para Ref.
A	Instruction of the State Government (Finance Department) in regard to undertaking Special Audit	1.3.1 (d)
B	Objection book	3.1.4 (16)
C	Adjustment Register	3.1.4 (17)
D	Quarterly Progress Report on SAR	3.1.5 (16)
E	Reports and Returns to be submitted by the IC Section	3.5
F	Demarcation of duties of the personnel of audit parties	4.12
G	Forwarding memo of the IRs	5.4.1 (1)
H	Title sheet to be submitted by field parties	5.4.1 (2)
I (Form-I)	Register for watching the receipt and issue of IRs	5.5
I (Form-II)	Register to watch progress in the settlement of IRs	5.5
I (Form-III)	Statement showing the IR not issued within thirty days from the date of completion of audit.	5.5
J	Certificate of Physical Verification of Cash	7.3.1
K	The additional points to be looked into during audit of Abs and comments included in IR/SAR	7.25.3 (r) (xix)
L	Format of Audit Certificate	7.25.4
M	Procedure to be adopted in Finalisation of SAR	7.25.10
N	Audit Certificate	7.37.8 (b)
O	Audit Evidence	7.38.15(c)
P	Feedback Report	5.4.1 (3)
Q	Survey Questionnaire for IT Applications	5.4.1 (17)