

PREFACE

This is the first edition of the Manual of Instructions for Audit of Local Bodies, Uttarakhand, after their accounts came under the audit jurisdiction of the Director of Audit, Uttarakhand, under Technical Guidance and Supervision (TGS) of the Comptroller and Auditor General of India (CAG). This section deals with the audit of accounts of Panchayati Raj Institutions and Urban Local Bodies of Uttarakhand. Both these audits are being conducted by the Accountant General (Audit), Uttarakhand under Section 20 (1) of the CAG's (DPC) Act, 1971.

This manual deals with general and detailed procedure to be followed in conducting local audit of accounts of Panchayati Raj Institutions (PRIs) and Urban Local Bodies (ULBs), Uttarakhand. The instructions contained in this manual are guiding in nature and supplementary to those contained in Manual of Standing Orders (Audit), manual of instructions for audit of Panchayati Raj Institutions, Auditing Standards for PRIs and ULBs, Performance Auditing Guidelines and other guidelines issued by the CAG.

The manual is not intended for the use of other offices and auditors should not quote it in writing their Inspection Reports. In this manual, guidelines for audit of some important schemes implemented by PRIs have also been added.

This manual would be useful to the staff and officers of this office for conducting audit of Local Bodies and also in efficient functioning and discharge of their duties. Suggestions for improvement and modification of the manual are welcome.

Accountant General (Audit), Uttarakhand

Dehradun