

Preface

Article 149 of the Constitution of India and Section 23 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 empower the C&AG to frame rules and give directions in all matters pertaining to audit of the accounts for which he is responsible.

2. This volume which is issued in pursuance of the aforesaid provisions replaces the Manual of Standing Orders (Audit) issued in 1991. While audit principles and concepts included in the earlier volume have remained the same, with the changes that have occurred since its issue, it has become necessary to fine-tune the procedures. In May 1994, the IA&AD published its Auditing Standards. Voucher Level Computerisation has largely been implemented in the Accounts and Entitlement offices. There has been considerable exposure to international audit practices while auditing United Nations and allied organisations. This edition incorporates latest instructions issued by my office and wherever possible best international audit practices consistent with IA&AD's mandate.

3. The present volume has the same structure as the earlier Manual. It has seven Sections and 44 chapters. Section I deals with the functions of C&AG and his duties and powers under the Constitution of India and the C&AG's (DPC) Act, 1971. Section II to VII set out the general principles and instructions that are to be observed in auditing the accounts, reporting the results of audit and preparation of Audit Report. (Chapters on Integrated Audit of Scientific Departments & Environmental Audit have been added.)

4. A concordance table at the end of the volume co-relates the provisions of this volume with that of the earlier volume. A conscious effort has been made to employ user friendly language with suitable sub-headings and captions.

5. I hope that this publication will be a useful guide to the staff and officers of IA&AD in the efficient functioning and discharge of their duties. Suggestions for improvement of the volume are welcome.

(V.K.SHUNGLU)
Comptroller & Auditor General of India

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