

## **PREFACE**

I am pleased to present 1<sup>st</sup> edition of the Manual of Instructions for inspection of Public Works Offices to streamline the audit process and enhance effectiveness of audit efforts. The instructions contained in this Manual are supplementary to the instructions contained in various Codes and Manuals issued by the Government and the Comptroller and Auditor General of India. Over the years, auditing methods, practices and standards have undergone significant change and so also conventions relating to legal liability and professional ethics of auditors and reporting considerations. A need has, therefore, arisen to consolidate these developments.

This Manual has been compiled with reference to requirements of Paragraph-2.2 of the Comptroller and Auditor General's Manual of Standing Orders (Administrative) Volume-I. The instructions contained herein are supplementary to those contained in Comptroller and Auditor General's Manual of Standing Orders (Audit), Performance Auditing Guidelines 2004 , revised in 2014, Regulations on Audit and Accounts, 2007, Compliance Auditing Guidelines 2016, Uttarakhand Procurement Rules 2008, Financial Hand Book Vol-VI and other codes and Manuals.

The manual describes the inspection procedure and highlights the issues that should receive special attention of the inspection staff. The manual is intended to provide the guidelines in general and should not be construed rigidly as limiting the scope of enquiry in the course of inspection. Inspecting staff are expected to use their discretion, imagination, intelligence and initiative in the course of scrutiny of accounts records which alone will bring to light serious financial irregularities which may merit inclusion in the Report of the Comptroller and Auditor General on the Accounts of the State.

Any errors or omissions noticed in this manual may be intimated to Economic Sector Coordination. Any suggestion for improvement of the manual will be appreciated.

**(Saurabh Narain)**  
**Accountant General (Audit),**  
**Uttarakhand**

**Dehradun**

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