



सत्यमेव जयते

**OFFICE OF DIRECTOR GENERAL OF AUDIT**  
**INDUSTRY AND CORPORATE AFFAIRS, NEW DELHI**



SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थं सत्यनिष्ठा

Dedicated to Truth in Public Interest

**OFFICE PROCEDURE MANUAL**

**(Fifth Edition)**

**2025**

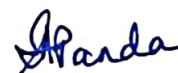
## PREFACE

Comptroller and Auditor General's Manual of Standing Orders (Administrative) Vol-I provides for a Manual of Office Procedure in each field office in the Department to regulate the internal administration and working of the office.

This Manual contains general instructions on matters of administration and office procedure for the guidance of staff and officers of this office, useful in their daily work. This manual is intended to regulate the internal administration and operations of this office exclusively. It should not be considered an authoritative source that supersedes original rules and orders, nor should it be cited or referenced for any other purpose.

This manual is a live document. It needs to be updated with the changing scenario. The Administration Section is responsible for keeping this manual up to date. However, all sections of this office share collective responsibility for its maintenance and updates. Any changes that necessitate amendments to the provisions related to audit matters or other areas should be communicated to the Administration Section through the respective Director or Deputy Director.

The OPM of this Office was last revised and updated in the year 2008 (Forth Edition). It has become imperative to update it by incorporating all the changes in systems and procedures in the intervening period. Every endeavor has been made to incorporate all changes in this Fifth Edition.



**S. AHLLADIN PANDA**

New Delhi

Dated: 04.06.2025

**Director General of Audit  
Industry and Corporate Affairs  
New Delhi.**

## FROM THE DESK OF THE DIRECTOR GENERAL

Dear Team,

As we unveil the Fifth Edition of our Office Procedure Manual, I want to take a moment to reflect on the importance of this document in guiding our daily operations and enhancing our administrative efficiency. This manual is not merely a collection of rules and procedures; it is a vital tool that embodies our commitment to excellence, accountability, and transparency in our work.



The evolution of our Office Procedure Manual since its last revision in 2008 underscores our dedication to adapting to the changing landscape of our responsibilities. The updates incorporated in this edition are a testament to our collective efforts to streamline processes, improve communication, and foster a culture of continuous improvement. I encourage each of you to familiarize yourselves with the contents of this manual, as it serves as a roadmap for our daily tasks and interactions.

It is essential to recognize that this manual is a living document. As we navigate the complexities of our work, we must remain vigilant and proactive in identifying areas for improvement. I urge all sections to collaborate closely with the Administration Section to ensure that any necessary amendments are communicated promptly. Your insights and experiences are invaluable in shaping the future of our office procedures.

Moreover, I want to emphasize the significance of maintaining the highest standards of professionalism and integrity in our conduct. The guidelines outlined in this manual are designed to uphold these values and ensure that we operate in a manner that reflects our commitment to public service. Let us all strive to embody these principles in our daily interactions, both within the office and with external stakeholders.

In conclusion, I would like to express my gratitude for your hard work and dedication. Together, we can leverage the guidance provided in this manual to enhance our effectiveness and contribute to the overall success of our office. Let us move forward with a shared vision of excellence and a commitment to serving the public with integrity and diligence.

Thank you for your continued support and cooperation.

Warm regards,

A handwritten signature in blue ink, appearing to read 'S. Ahlladini Panda'.

S. AHLLADINI PANDA  
IA&AS



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