

## **PREFACE**

This is the first edition of the manual of Audit of Autonomous Bodies of State of Uttarakhand. Efforts have been made to incorporate in this manual, various provisions of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, Compliance Auditing Guidelines 2016 and the instructions issued by the C& AG of India from time to time relating to the audit of the Autonomous Bodies substantially financed by the Central and State Governments and other funding agencies.

The manual intends to help the staff, both at the Headquarters and in the field, to provide guidelines for complex audit of autonomous bodies. An attempt has also been made to give briefly in this manual, various aspects like organizational setup, internal management, financial structure and accounting pattern of certain representative bodies indicating the points specially to be examined in their audit in view of their peculiar nature.

Social Sector (Headquarters) pertaining to the Autonomous Bodies units shall keep this Manual up-to-date by issuing correction slips as and when necessary. Suggestions for additions, amendments and revisions will be welcome.

The provisions of this manual may not be quoted as authority while raising audit objections. Only the rules, regulations and orders of the concerned autonomous body may be cited as authority, wherever necessary.

Date:  
Place: Dehradun

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

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