

**Civil Audit Manual
(General and Social Sector-I Wing)
(Volume II)**



(Revised 2016)

भारतीय लेखा तथा लेखा परीक्षा विभाग

कार्यालय- प्रधान महालेखाकार (सामान्य एवं सामाजिक क्षेत्र लेखापरीक्षा), पश्चिम बंगाल

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SECTOR AUDIT), WEST BENGAL
TREASURY BUILDINGS, 2 GOVT. PLACE (WEST), KOLKATA – 700 001**

Preface

In continuation of General & Social Sector-I Audit Manual, Volume-I, this General & Social Sector-I Audit Manual, Volume-II describes the mode of functioning and the methods to be followed in course of audit on the transaction and accounts of the Government Departments and its Subordinate Offices/ Institutions- objective, functioning and maintenance of registers and records of which are of special nature.

It should be carefully noted that the instructions contained in the manual are not exhaustive, nor should the inspecting staff follow them sacrosanct and as a matter of routine.

Every audit should be conducted intelligently with an eye to all the important financial aspects of the various transactions which come under review.

Suggestions for improvement or amendments are welcome.

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Glossary	
AAP	Annual Action Plan
AI	Artificial Insemination
A/c	Account
AB	Autonomous Body
AC	Abstract Contingent (Bill)
ADA	Assistant Director of Accounts
ADCA	Assistant Director of Co-operative Audit
ADO	Agriculture Development Officer
ADPI	Asstt. Director of Public Instruction
AMC	Annual Maintenance Contract
ARCS	Assistant Registrar of Co-operative Societies
ARD	Animal Resources Development
BADP	Border Area Development Programme
BCW	Backward Classes Welfare
BDO	Block Development Officer
BEUP	Bidhayak Elaka Unnayan Prakalpa
BLDO	Block Livestock Development Officer
BRS	Bank Reconciliation Statement
CEC	Chief Executive Councilor
CEO	Chief Executive Officer
CMOH	Chief Medical Officer of Health
CMS	Central Medical Stores
CO	Commanding Officer
CRI	Cultural Research Institute
DA	Director of Accounts
DACC	District Aids Control Committee
DC	Detailed Contingent (Bill)
DCEI	District Co-operative Education Instructor
DDARD&PO	Deputy Director, Animal Resources Development and Parisad Officer
DDCA	Deputy Director of Co-operative Audit
DDO	Drawing and Disbursing Officer
DEB	District Enforcement Branch
DGHC	Darjeeling Gorkha Hill Council
DGIGP	Director General and Inspector General of Police
DGS&D	Director General of Supplies and Disposals
DHS	Director of Health Services
DI	District Inspector (of Schools)
DIC	District Industries Centre
DIG	Dy. Inspector General
DLO	District Livestock Officer
DM	District Magistrate
DPC	District Planning Committee/District Purchase Committee
DPC Act.	Comptroller and Auditor Generals' (Duties, Power and Conditions of Service) Act
DPEP	District Primary Education Programme
DPI	Director of Public Instruction
DPO	District Programme Officer

DRCS	Deputy Registrar of Co-operative Societies
DRDA	District Rural Development Agency
DRDC	District Rural Development Cell
DRS	District Reserve Store
DSEO	District Social Education Officer
DSP	Deputy Superintendent of Police
DVO	District Veterinary Officer
ECBF	Exotic Cattle Breeding Farm
ESI (MB)	Employees State Insurance (Medical Benefit)
FAWLOI	Financial Assistance to the Workers in Locked out Industries
FSMF	Fodder Seed Multiplication Farm
FSS	Frozen Semen Straw
GOI	Government of India
GPF	General Provident Fund
HED	Higher Education Department
HG	Home Guard
I & E	Income and Expenditure
IR	Inspection Report
IWT	Inland Water Transport
ICAR	Indian Council of Agricultural Research
IMP	Insured Medical Practitioner
IOC	Indian Oil Corporation
ITI	Industrial Training Institute
IWT	Inland Water Transport
KMPL	Kilometer per litre
KVK	Krishi Vikash Kendra
L& LR Department	Land and Land Reform Department
LA Collector	Land Acquisition Collector
LF Account	Local Fund Account
MO	Medical Officer
MPLAD	MPs Local Area Development
MRP	Maximum Retail price
MTO	Motor Transport Officer
NACP	National Aids Control Programme
NCC	National Cadet Corps
NCVT	National Council for Vocational Training
NDC	Nazareth Deputy Collector
NGO	Non-Govt. Organisations
OBC	Other Backward Classes
OPD	Out Patient Department
PA	Permanent Advance
PAO	Principal Agriculture Officer/ Pay and Accounts Officer
PC	Pay cheque
PE	Primary Education
PL Account	Personal Ledger Account
POL	Petrol, Oil and Lubricant
POR	Printing Order Register
PPO	Pension Payment Order
PRC	Police Regulations, Kolkata

PSC	Public Service Commission
R & P	Receipt and Payment
RB	Requiring Body
RC	Receipt Cheque
RCH	Reproductive Child Health
RHTO	Regional Health Transport Organisation
RI / RI	Reserve Inspector / Routine Immunisation
SAHP	State Animal Health Project/ Programme
WBSHFWS	West Bengal State Health and Family Welfare Samity
SAO	Sub-divisional Agricultural Officer
SAR	Separate Audit Report
SASPFUW	State Assisted Schemes of Provident Fund for Unorganized Workers
SC	Schedule Caste
SD	Service Dispensaries
SDO	Sub-Divisional Officer
SE	Secondary Education
SED	School Education Department
SESRU	Self Employment Scheme for the Registered Unemployed Youth
SGSY	Swarna-Jayanti Gram Sarojgar Yojana
SLF	State Live Stock Farm
SP	Superintendent of Police
SPF	State Poultry Farm
SSA	Sarba Siksha Abhijan
ST	Schedule Tribe
TC	Training Centres
U/Cs	Utilisation Certificates
UGC	University Grant Commission
WBNVF	West Bengal National Volunteer Force
WBFR	West Bengal Financial Rules
WBG	West Bengal Government
WBSSC	West Bengal State Seed Corporation
WBTR	West Bengal Treasury Rules
WBSAP & CA	West Bengal State Aids Prevention & Control Society

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