

CHAPTER-11

AUDIT UNDER SECTIONS 19 AND 20

11.01. Institutions under Audit

The audit of non commercial autonomous bodies of the state located in Uttarakhand is conducted by this office under Sections 19 and 20 of the CAG's D.P.C. Act, as sole auditor.

A list of such bodies as on 01- 04-2014 is given in Annexure 10.

11.01.01 Audit under Section 19(3)

The Governor of Uttarakhand has entrusted in public interest the audit state autonomous bodies viz., Doon University, Dehradun, Kumaon University, Nainital, Uttarakhand Sanskrit University, Haridwar; G.B.Pant Agriculture and Technical University, Pantnagar; Uttarakhand Technical University, Dehradun. Their certified accounts and audit report thereon are placed before the State Legislature. A list of units being audited under 19(3) and 20(1) is given in **Annexure-10**

11.01.02 Audit under Section 20(1)

This office has undertaken the audit of 98 bodies on certain terms and conditions as agreed upon between the Comptroller and Auditor General and the concerned Government (State) under Section 20(1) of the CAG's D.P.C. Act.

11.01.03 Audit under Section 20(2)

So far (April 2014), the Comptroller and Auditor General of India has not proposed to the President of India or Governor of State to undertake the audit of any autonomous body in which substantial amount has been invested or advanced to it.

11.02. Conduct of Audit of Accounts

Before conducting the audit of transactions and annual accounts of an Autonomous body in accordance with the instructions contained in Chapter 5 and 8, the following aspects of the accounting system should be examined.

11.02.01. Accounting Systems and Procedures

Since a small percentage of transactions is generally checked in test audit in any autonomous body, it is essential to examine carefully, the accounting system and procedure followed by the organisations, before proceeding with and for determining the extent of audit of individual transactions. It should be examined to see that the accounting system and procedures provide for :

- (a) proper accounting of receipts, expenditure and assets;
- (b) recording of unrealised revenues and undercharged liabilities;
- (c) general control over expenditure;
- (d) disposal of obsolete and unserviceable assets;
- (e) safe custody of cash, stores and other assets; and
- (f) acceptable procedures for making purchase and entering into contracts.

11.02.02. Necessary information in accounting system

It should also be examined to which extent the accounting system provides the information for :

- (a) efficient and economical management of the operations of the body and the resources entrusted to it;
- (b) proper monitoring of the activities by the Government, which has a substantial stake in it; and
- (c) meaningful evaluation of its achievements and shortcomings by outside agencies so as to reinforce the concept of public accountability.

11.02.03. Discharge of accounting function by the qualified staff

It should also be examined whether the autonomous body has a proper set up in its organisation for the discharge of accounting function, where the duties and

responsibilities are clearly defined and specifically assigned to appropriately qualified staff.

11.03. Approval of annual accounts by the management before audit

It is necessary that the annual accounts of an organisation are duly approved by the committee in charge of administration or by the authority, if any, specified in the constitution of the body, before their audit is taken up by the audit party. However, there is no objection in taking up the audit before the annual accounts are duly approved by the committee. But in such cases, the comments of audit on the accounts may be released only after the accounts are duly approved by the competent authority. In this connection, the constitution of the autonomous body may be examined and the matter taken up with the body/ Government, where a system of specific approval does not exist or is not strictly observed. In case such views are not accepted by the body/ Government, the matter can be referred to the Comptroller and Auditor General of India with full details.

11.04. Study of relevant literature preliminary to audit

The Acts, Rules, Regulations, Articles/ Memorandum of Association, Manual etc., governing the autonomous organisation, its budget, annual reports and resolutions of various committees set up in the organisation e.g., Executive Council, Finance Committee, Building Committee, Purchase Committee etc., should be studied before taking up the transaction and accounts audit of any autonomous body.

11.05. Recovery of cost of audit of autonomous bodies

11.05.01 The rules regulating the incidence of expenditure involved in audit of the accounts of bodies and authorities conducted by the Indian Audit and Accounts Department have been laid down in Section VIII of Appendix 3 of Account Code, Volume I. The Comptroller and Auditor General of India has decided, consequent upon the promulgation of Audit Act, 1971 that the present rules of incidence should continue to be followed in regard to audit of the accounts of bodies and authorities, including corporations, in so far as audit under Sections 14, 15 and 19 of Audit Act is concerned. Accordingly, the cost of audit of autonomous bodies and authorities including

corporations, will be recoverable in all cases in which audit is undertaken by the Comptroller and Auditor General of India or any officer under him, as the Sole Auditor.

As regards audit under Section 20, the same is required to be undertaken on such terms and conditions as may be agreed upon between the Comptroller and Auditor General of India and the concerned Government. One of the terms to be settled in this regard would relate to the recovery of the cost of audit of the body or authority to be entrusted under Section 20 of the CAG's D.P.C. Act. The recovery of the cost of audit in these cases will, therefore, be regulated by the agreement that will be arrived at in each case. These cases should, therefore, be referred to CAG's office for finalisation of the terms and conditions under which the audit of the body or authority concerned would be undertaken, including the question whether or not the cost of audit should be recovered.

(C.A.G's letter No. 13-T.A.F/28—79 dated 9th January 1975)

Note:- In regard to recovery of cost of audit fee for super imposed audit under Section 19 and 20 of CAG's Act 1971, it has been decided vide CAG's circular No2 Audit II/ 2005 dated 19.7.2005 that in view of G.F.R. 150 (4) (b) no audit fee is recoverable for super imposed audit and hence forth the audit fee provisions from the standard terms and conditions for entrustment are deleted.

11.05.02 In the following cases the cost of audit of the accounts of autonomous bodies, need not be recovered from the body or authority concerned:-

- (i) In cases in which the audit of the accounts of the body or authority is conducted by another agency and audit by the Comptroller and Auditor General of India or any officer under him represents second or super imposed audit undertaken under Sections 14, 15 and 19, as the case may be.

(CAG's letter No. 13 T.A.I/28-79 dated the 9th January 1975)

- (ii) In respect of smaller institutions which are not involved in manufacturing or trading activities, where we act as Sole Auditor, if the amount is less than Rs. 10,000 per annum in each case.

- (iii) For Efficiency Cum-Performance Audit (ECPA) reviews of autonomous bodies, where we act as Sole-Auditor either under Section 19 or 20 of the Audit Act 1971, even where the cost of audit of accounts of these bodies is being recovered from them.

(Authority for (i) and (ii) CAG's circular No. 38- Audit II/1985, letter No. 1741- Audit II/147-TAI/75 dated 7-11-1985)

Proforma of duty certificate for calculation of Audit Fees on account of the cost of audit of autonomous bodies (to be sent along with the AIR and the dealing Section to forward it to Audit Fees Cell immediately after receipt of the audit report in the Section).

1. Name of the audited autonomous body.....
2. No and date of letter dispatching the SAR/AIR to the Head Quarters

SI. No.	Audit Party Number	Name of the party personnel	Designation	Dates of audit of the body	Period of accounts covered
---------	--------------------	-----------------------------	-------------	----------------------------	----------------------------

Details of leave etc. availed of by the party member	Actual number of days taken in audit	Remarks
--	--------------------------------------	---------

11.06 Audit of some important units

As already discussed in Chapter-9, the audit party, while conducting audit of an autonomous body, should consult the local manual to enable it self to have a clear and complete understanding of the nature and functioning, organisational set up, financial and accounting pattern and objectives of the body. A brief of some important units falling under audit under Sections 19 or 20 is given in the succeeding paragraphs by way of illustration.

11.07 Kumaun University

Kumaun University, a residential-cum-affiliating university, was established on 1st December 1973 under the Act of State Legislature (U P State Universities Act), and is a permanent member of the Association of Indian Universities (AIU).

The university is known for its research and teaching in Geology, Forestry, Ecology, Particle Physics and Chemistry, Economics and Management as well as boasts of several centers that offer interesting research. Furthermore it continues to raise awareness regarding a variety of topics including economic resources, medicinal plants, environment, development of tribes, human rights and symmetries and conservation. Kumaun University has been imparting quality education in the disciplines of Arts (Languages, Literatures, Social Sciences, and Humanities), Commerce & Management, Education, Law, Medicine, Sciences, and Technology under the Clause 12 (B). The University Grants Commission (UGC) granted full recognition to the University on June 30, 1984.

11.08 Sanskrit University Uttarakhand

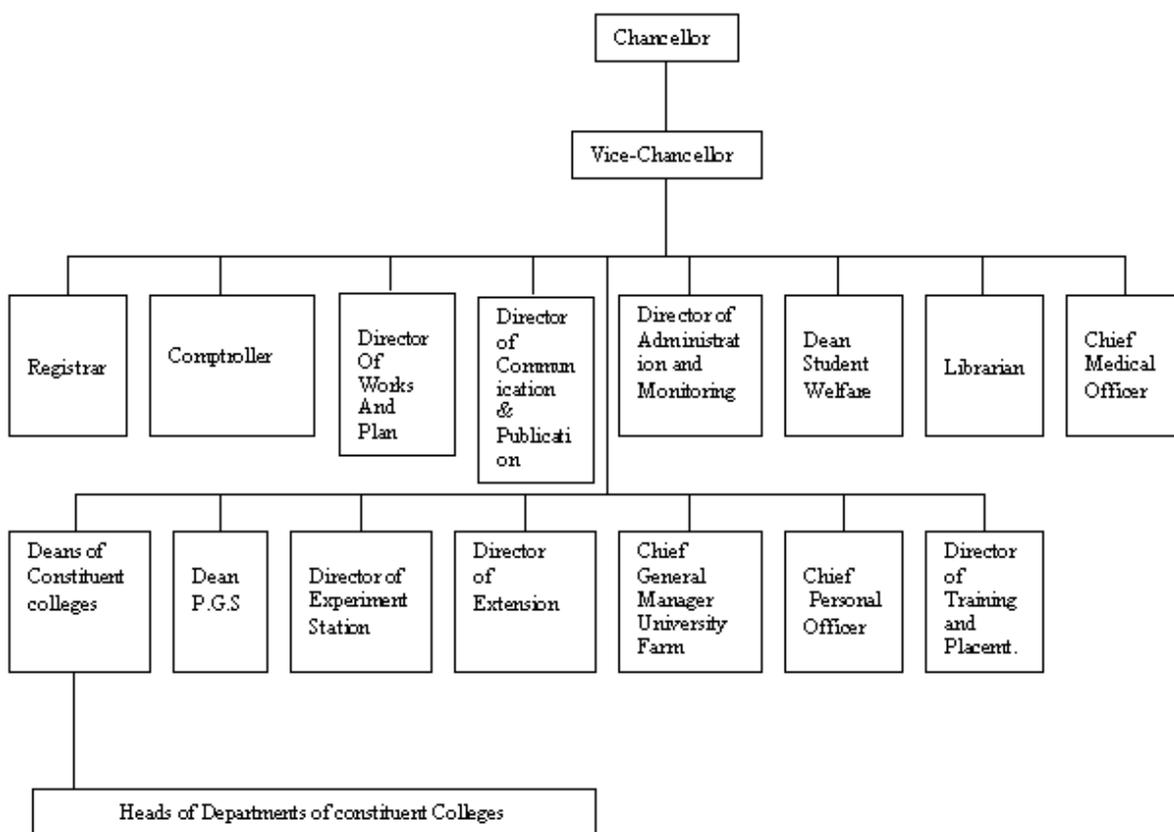
Uttarakhand Sanskrit University established on 21st April, 2005 aims at protection and promotion of oriental languages in the state of Uttarakhand. Its main complex is located at Haridwar and 44 colleges of the state are affiliated to this university. The university endeavors in the spheres of studies and teaching of modern subjects and disciplines in relation to Sanskrit language.

11.09 Govind Ballabh Pant University of Agriculture and Technology

The first agricultural university of India, UP Agricultural University, came into being by an Act of legislation, UP Act XI-V of 1958. The Act was later amended under UP Universities Re-enactment and Amendment Act 1972 and the University was rechristened as Govind Ballabh Pant University of Agriculture and Technology keeping in view the contributions of Pt. Govind Ballabh Pant, the then Chief Minister of UP. The University was dedicated to the Nation by the first Prime Minister of India Pt Jawaharlal Nehru on 17 November 1960.

The G.B. Pant University is a symbol of successful partnership between India and the United States. The establishment of this university brought about a revolution in agricultural education, research and extension. It paved the way for setting up of 31 other agricultural universities in the country.

Administrative Set-up of the University



11.10 Uttarakhand Technical University, Dehradun

Uttarakhand Technical University was established in 2004. The University is situated in Dehradun the capital city of Uttarakhand. Earlier all the Technical Colleges in Uttarakhand were affiliated to UP Technical University situated in Uttar Pradesh. Then after the formation of Uttarakhand the government felt the need for separate technical university for technical colleges in Uttarakhand so for this purpose new technical university was formed by the name "Uttarakhand Technical University" in 2004.

11.11 Doon University

11.11.01 Introductory

The idea of Doon University draws its elements from huge deficit that the state of Uttarakhand has been experiencing in the area of excellence in higher education. The Doon University Bill, 2005 (Uttaranchal Adhiniyam Sankhaya 18 of 2005) was passed by

the Uttarakhand Legislative Assembly and assented to by the Governor on April 23, 2005.

11.11.02 Powers and duties of the University

The University has following powers and duties, namely

(1) to provide for instruction in such branches of learning as the University may think fit with particular emphasis on modern subjects aiming at becoming centers of excellence in each such area, and to make provision for research for the advancement and dissemination of knowledge:

(2) to admit any autonomous college or such other college as may be prescribed to the privileges of affiliation or withdraw such affiliation and to guide and control the work of affiliated colleges on the conditions prescribed by first statutes of the University;

(3) to institute degrees, diplomas and other academic distinctions;

(4) to establish faculties, schools and such other academic bodies as per provisions of the statutes.

(5) to hold examinations, and to grant and confer degrees, diplomas and other academic distinctions on persons who have successfully completed prescribed courses of study, examination and/or research in the University or in any affiliated College or in an Institute.

(6) to confer honorary degree or other academic distinction in the manner and under conditions laid down in the Statutes;

(7) to co-operate or collaborate with other Universities, national laboratories and authorities in such manner and for such purposes as the University may determine.

(8) to create teaching posts required by the University and to appoint persons to such posts;

(9) to lay down the conditions of affiliation of colleges and to satisfy itself by periodical inspection or otherwise that those conditions are satisfied.

(10) to regulate and enforce discipline among students, and employees of the University and its Institutes and affiliated Colleges by laying down a code of conduct and other measures necessary;

(11) to institute and award scholarships, fellowships (including travelling fellowship), studentships and prizes in accordance with the Statutes and the Ordinances.

(12) to institute and maintain hostels and to recognize places of residence for students of the University, the Institutes or the constituent or affiliated colleges;

(13) to demand and receive such fees and other charges as may be fixed by the Statutes;

(14) to supervise and control the residence and to regulate the discipline of students of the University, the Institutes and the constituent or affiliated colleges and to make arrangements for promoting their health;

(15) to create administrative, ministerial and other necessary posts and to make appointments thereto;

(16) to earn resources by means of consultancy based on Research & Development projects and provide for augmentation and productive utilisation of its assets and resources and

(17) to do all such acts and things, whether, incidental to the powers aforesaid or not, as may be required in order to further the objects of the University.

11.11.03 Jurisdiction of the University

(1) The jurisdiction of the Doon University shall extend to all its affiliated Colleges and institutions in the State.

(2) Notwithstanding the above, the University shall not grant affiliation to any College which has already been given affiliation by any other University in the State, without consent of the concerned University.

Provided that the colleges so affiliated will continue to enjoy all those rights and privileges which they were enjoying before such affiliation unless amended or modified by the University.

11.11.04 University open to all classes, castes, creed and gender

The University shall be open to all persons irrespective of class, caste, creed or gender, but nothing in the section shall be deemed to require the University to admit to any course of study a larger number of students than may be determined by the Ordinances;

Provided that nothing in this section shall be deemed to prevent the University for making special provisions for admission of students belonging to Scheduled Castes, Scheduled Tribes or Other Classes.

11.11.05 Norms and Accreditation.

(1) The University shall conform to the norms/regulation of University Grants as amended from time to time.

(2) The University will seek accreditation from the concerned national body/bodies, as required.

11.11.06 Officers of the University- The following shall be the officers of the University:-

(a) The Chancellor

(1) The Governor of the State is the Chancellor of the University.

(2) He, when present, presides at the convocation of the University for conferring degrees and diplomas.

(3) He calls for such information relating to any affair of the University and issue such directions thereupon as the Chancellor may deem fit in the interest of the University and the authorities and the officers of the University comply with such directions.

(4) Every proposal for the conferment of an honorary degree or distinction is subject to the approval of the Chancellor.

(5) The Chancellor may, from time to time, appoint one or more persons to review the work and progress of the University and to submit a report thereon; and upon receipt of that report, the Chancellor may after obtaining the views of the Executive Council thereon, take such action and issue such directions as he considers necessary in respect of any of the matters dealt with in the report and the University shall be bound to comply with such directions.

(6) The chancellor also has the right to cause an inspection to be made by such person or persons as he may direct, of the University, its buildings, laboratories and equipment and of any institution maintained by the University, and also of the examinations, teaching and other work conducted or done by the University and to cause an inquiry to be made in respect of any matter connected with the University.

(7) The Chancellor shall in every case give notice to the University of his intention to cause an inspection or inquiry to be made, and the University shall be entitled to appoint a representative who shall have the right to be present and be heard at such inspection or inquiry.

(8) The Chancellor may address the Vice Chancellor with reference to the result of such inspection and inquiry, and the Vice Chancellor shall communicate to the Executive Council the views of the Chancellor with such advice as the Chancellor may offer upon the action to be taken thereon.

(9) The Executive Council communicates through the Vice Chancellor to the Chancellor such action, if any, as it proposes to take or has been taken upon the result of such inspection or inquiry.

(10) Where the Executive Council does not within a reasonable time, take action to the satisfaction of the Chancellor, the Chancellor may after considering any explanation furnished or representation made by the Executive Council, issue such directions as he may think fit and Executive Council shall be bound to comply with such directions.

(11) The Chancellor, by order, in writing, annul any proceeding of the University, which is not in conformity with this Act, the Statutes, or the Ordinances.

(b) Vice-Chancellor

(1) The Vice-Chancellor is appointed on such terms and conditions as may be prescribed by the Statutes for a term of three years by the Chancellor from a panel of three persons recommended by the Committee constituted in accordance with the provisions of sub-section (2).

Provided that the first Vice Chancellor of the University shall be appointed by the State Govt. and will hold office for a term of three years.

(2) The Committee referred to in sub-section (1) shall consist of the following persons, namely:-

(a) One person nominated by the Chancellor.

(b) One person nominated by the University Grants Commission.

(c) The Principal Secretary/ Secretary to the State Government in the Higher Education Department; who shall be the Member Convener.

(3) The committee, on the basis of merit, prepare a panel of names of three persons suitable to hold the office of the Vice-Chancellor and forward the same to the Chancellor along with a concise statement showing the academic qualifications and other distinctions of each person.

(4) The Vice-chancellor is the principal executive and academic Officer of the University and exercises general supervision and control over the affairs of the University and gives effect to the decisions of the authorities of the University.

(5) Where any matter other than the appointment of a teacher is of urgent nature requiring immediate action and the same could not be immediately dealt with by any officer or the authority or the other body of the University empowered, by or under this Act to deal with it, the Vice Chancellor may take such action as he may deem fit with the prior approval of the Chancellor.

- (6) The Vice-Chancellor exercises such other powers and perform such other duties as may be laid down by the Statutes or the Ordinances.
- (7) It is the duty of the Vice Chancellor to ensure faithful observation of the provisions of this Act, Statutes and Ordinances.
- (8) The Chancellor is empowered to remove the Vice Chancellor or suspend the Vice-Chancellor during enquiry depending upon the seriousness of the charges, as he may deem it.

(c) The Pro-Vice-Chancellor

A Pro Vice-Chancellor may be appointed by the Vice-Chancellor for period specified with prior approval of the Chancellor in such manner and shall exercise such powers and perform such duties as may be prescribed by Statutes.

(d) Deans of Faculties

Every faculty or a School is headed by a Dean. The Deans of faculties shall be appointed by the Vice-Chancellor in such manner and shall exercise such powers and performs such duties as may be prescribed by Statutes.

(e) The Registrar

- (1) The Registrar is appointed by the Executive Council in such manner and on such terms and conditions as may be prescribed.
- (2)The Registrar is the chief administrative officer and works under the supervision, direction and control of the Vice-Chancellor.
- (3) All contracts are entered into and signed by the Registrar on behalf of the University.
- (4) The Registrar has the power to authenticate records on behalf of the University and exercises such other powers and performs such other duties as may be prescribed or may be required from time to time, by the Statutes or the Vice-Chancellor.
- (5) The Registrar is responsible for the due custody of the records and the common seal of the University and is bound to place before the Chancellor, the Vice-Chancellor or any

other authority, all such informations and documents as may be necessary for transaction of their business.

(6) He performs such other duties as may be prescribed in the Statutes or Ordinances or as may be required, from time to time, by the Executive Council or the Vice Chancellor.

(f) The Finance Officer

(1) The Finance Officer for the University is appointed by the State Government by a notification published in the Official Gazette, and his remuneration and allowances shall be paid by the University.

(2) The Finance Officer is responsible for exercising general supervision over the funds of the University and for presenting the budget (annual estimates) and the statement of accounts to the Executive Council and also for drawing and disbursing funds on behalf of the University.

(3) He works directly under the control of the Vice Chancellor.

(4) He has the right to speak in and otherwise to take part in the proceedings of the Executive Council but is not entitled to vote.

(5) He has the duty to exercise general supervision over the funds of the University and advise on financial policy.

(a) He has to ensure that no expenditure, not authorized in the budget is incurred by the University (otherwise than by way of investment):

(b) to disallow any proposed expenditure which may contravene the provisions of this Act or the terms of any Statutes or Ordinances;

(c) to ensure that no financial irregularity is committed and to take steps to set right any irregularities pointed out during audit;

(d) to ensure that the properties and investments of the University are duly preserved and managed, and

(e) to have the accounts audited regularly.

(6) Other powers and functions of the Finance Officer shall be such as may be prescribed.

(g) Other Officers of the University

The manner of appointment, terms and conditions of service and powers and duties of other officers of the University shall be such as may be prescribed.

11.11.07 Authorities of the University-The following are the authorities of the University, namely :

(a) The Court

(1) The Court is an advisory body of the University and has the power to review the broad policies and programmes of the University, suggest measures for the improvement and development of the University, to consider and pass resolution on the annual report and to render advice on matters referred to it by the Vice Chancellor or any other authority of the University.

(2) The Court consists of the following members, namely:

Ex-officio- members

(i) The Chancellor,

(ii) The Vice Chancellor,

(iii) The Pro-Vice Chancellor,

(iv) The remaining members of the Executive Council who are not otherwise members of the Court,

(v) Deans,

(vi) The Registrar,

(vii) The Finance Officer,

(viii) The University Librarian,

(ix) All Principals of affiliated colleges, if any,

(x) Heads of schools/Institutes of the University,

(xi) Representatives of the State Legislature-

Two representatives of the State Assembly to be nominated by the Speaker,

(xii) Persons representing Learned Professions, Industry, Commerce and Agriculture – Not more than ten persons representing learned professions to be nominated by the Chancellor provided that in making nominations due regard shall be given to the representation of different interests, professions and learning.

(xiii) Representatives of teachers – Five teachers to be selected in the manner prescribed.

Provided that the first representatives of teachers shall be nominated by the Chancellor.

(xiv) Representatives of management - Two representatives of the managements of affiliated colleges, if any; in the manner prescribed.

Provided that the first representatives of management shall be nominated by the Chancellor.

(xv) Representatives of students-One representative each of the Faculties who, having secured the highest marks in the Faculty at the preceding degree examination and is pursuing a course of study for a post graduate degree in the University. \

(3) The term of office and procedure for the conduct of meetings is such as may be prescribed.

(b) Executive Council

(1) The Executive Council consists of the following namely:-

(a) The Vice Chancellor – Chairman.

(b) The Pro Vice Chancellor, if any.

(c) Principal Secretary/Secretary to the State Government in the Higher Education Department.

(d) Principal Secretary / Secretary to the State Government in the Finance Department.

- (e) Two Deans of Faculties by rotation in the manner prescribed.
- (f) One professor representing one of the University faculties to be selected in the manner prescribed.
- (g) Two Principal of affiliated colleges, if any, to be selected in the manner prescribed
- (h) Three members of the Court nominated by the Chancellor, none of whom is an employee of the University.
- (i) Three nominees of the Chancellor who shall be persons of eminence in areas like Industry, Management, Higher Education, Science and Technology.

(2) The Executive Council is the executive body of the University and subject to the provisions of this Act has the following powers

To lay down policies to be pursued by the University; hold and control the property and funds of the University; review decision of the other authorities of the University if they are not in conformity with the provisions of this Act, the statutes or the Rules; approve annual report and the budget of the University every year; grant affiliation or withdraw such affiliation as prescribed in the Statutes of the University; recommend new or additional Statutes, ordinances and regulations or amend or repeal the earlier Statutes, ordinances and regulations of the University; approve proposal for submission to the State Government; take such decisions and steps as are found desirable for effectively carrying out the objects of the University and arrange for and direct the inspection of affiliated colleges or constituent colleges, if any;

Provided that the first members of the Executive Council shall be nominated by the Chancellor and shall hold office for a term of three year.

(3) The Executive Council meets al least three times in a year at such time and place as the Vice Chancellor deems fit.

(c) Academic Council

The Academic Council is the academic body of the University and its constitution, term of office and related provisions are such as may be prescribed by the Statutes.

(d) Other authorities

Composition, functions and term of office of any other authority referred to in item (d) of section 17 are such as may be prescribed in the Statutes.

11.11.08 Audit of Accounts

(1) The annual accounts and balance sheet of the University shall be prepared under the direction of the Executive Council and shall, once at least every year, and at intervals of not more than fifteen months, be audited by the Director, Local Fund Accounts, Uttaranchal or by such person or persons as the State Government may authorize in this behalf.

(2) The annual accounts, the balance-sheet and the audit report shall be considered by the Court at its annual meeting and the Court may, by resolution make recommendations with reference and communicate the same to the Executive Council.

(3) A copy of the annual accounts and the balance sheet together with the accounts shall be brought to the notice of the Executive Council on the recommendations of the Court before the thirtieth of September, every year.

(4) Any observations made by the State Government on the annual accounts shall be brought to the notice of the Executive Council and the views of the Executive Council, if any, on such observations shall be submitted to the State government.

(5) It shall not be lawful for the Vice Chancellor or the Executive Council to incur any expenditure not sanctioned in the budget, or in the case of funds granted to the University, subsequent to the sanction of the budget, by the State or the Government of India or the University Grants commission or any international organization of Foundation, save in accordance with the terms of such grant;

Provided that the Vice Chancellor may, in the case of fire, flood, excessive rainfall or other sudden or, unforeseen circumstances, incur non-recurring expenditure upto rupees ten thousands not sanctioned in the budget.

11.12 General Checks for Audit of Universities

Before taking up the audit, the Statutes, Resolutions of the Executive Council, Finance Committee etc., should be studied by the Audit Party. Besides applying the checks prescribed in Chapters 5 and 8 for the audit of transactions and annual accounts, the following points are to be seen in particular

- (i) Whether the accounts have been approved by the Executive Council as soon as possible after these are finalised and in any case before audit is completed and the audit certificate is issued. Any delay in their approval may be pointed out in audit.
- (ii) The report of the Visiting committee of the UGC, if received by the University during the period covered by audit, should be specially studied and it should be seen how far the University has been able to comply with its recommendations.
- (iii) Whether the University is retaining its all India character by attracting students from all over the country. The percentage of student enrollment from different states be worked out to highlight it. If its all India character is not retained, reasons for the same need be investigated.
- (iv) Whether the residential character of the University is also being maintained by accommodating all the students and teachers in the hostels and residential quarters. Failure in this regard need be investigated with reasons for the failure and steps if any taken to remove it.
- (v) Whether any norms have been laid down by the UGC or the University fixing the student-teacher ratio in the various faculties. Cases where the student teacher ratio is very low need be examined.
- (vi) Whether the University has been maintaining any data of the number of drop-outs and reasons there for. High percentage of drop-outs in a particular faculty may be commented giving reasons there for.
- (vii) The numbers of students who have left the research work in midway. The cases of fellowship holders financed by UGC and other Organisations leaving the research work in midway with their financial implications be brought out.
- (viii) In case of research projects under implementation or started during the period covered in audit, it should be seen that information on the amount sanctioned, actual expenditure incurred, completion of projects and utilization of research

works etc., is available in the concerned departments/ faculties and the same be utilised in bringing out cases of failures/ abandonment of projects etc.

(ix) The expenditure on overtime should be scrutinized that it does not exceed the budget estimates and that prior approval of the Vice-Chancellor was obtained through the Registrar before actual engagement of staff on overtime

(x) The budget proposals under the various heads of accounts should be compared with the actual expenditure made against them and cases of excesses be pointed out specifying the source from which the excess was met.

(xi) Utilisation of grants

Position of utilisation of specific/ development purposes grants should be examined with reference to their total receipts together with opening balance and the expenditure incurred during the year under audit. Excess of expenditure in any particular grant need be investigated to find out the source from where the excess was met. Whether it was met by diversion of some grants

(xii) The progressive net balance of un-utilised grants (block as well as specific purposes) at the end of the year should be worked out and comments on (a) net minus balance, (b) delay in utilisation (with year wise details) and (c) diversion of grants, developed. Un-spent amounts lying in accounts for long be specially commented.

(xiii) The effects of diversion of grants on the progress/ completion of the programmes etc. should be highlighted.

(a) Some instances of shortfall or excess in expenditure over sanctioned grants should be given giving reasons for not refunding the unutilized (short fall) grants to the granting authority and not regularizing the excess expenditure.

(b) Whether University's own income from fees, rents, interest etc., has been taken into account while calculating the amount of Block Grant for maintenance.

Construction Programme

(xiv) The construction works completed during the year under audit should be examined to bring out cases of delay in completion of works. The cost escalation due to time lag, reasons for delay and the adverse effect of non-/delayed completion on the

programme or project for which the construction was intended, should be ascertained. The extension of time limit for construction need also be investigated to find out whether it was not due to fault on the part of the University in supply of material, handing over site etc. Suitable comments are developed in this regard.

(xv) Cases, where the University could not decide the date of commencement of work within the validity period of 90 days and had to award the work to the contractor at an increased cost above the tendered rates, should be examined and brought out.

(xvi) The works executed by the contractor should be examined to see that no aid is given to the contractor by way of not deducting the 1 percent water charges for water provided by the University.

Equipments

(xvii) It should be seen that the expenditure on the purchases of any particular equipment should not be in excess of the grant sanctioned by UGC, because in case the grant sanctioning authority refuses to sanction the excess expenditure, the amount shall have to be adjusted in future grants of the University. Cases of this type may be picked up from the grant register for equipments out of the cases of excess expenditure incurred against the grant.

(xviii) Cases of purchases of equipment (including import) with heavy amounts may be examined individually according to instructions given in Chapter 5 of this Manual to find out whether the equipment has been installed/ commissioned. If not, reasons there for should be analysed. The functioning of the equipment after its installation fulfilling the objective for which it was purchased should also be checked from the log book or any other document maintained for the purpose to find out idle equipment.

(xix) Whether the annual maintenance expenditure on the equipment (such as computer etc.) has been sanctioned by the authority sanctioning the grant for its purchase. If so, upto what extent. If a certain percentage of this expenditure is to be borne by the University, it should be examined in audit.

(xx) Where generation of income is expected by the installation of any equipment (it is mentioned in the proposal for its purchase), it should be seen that the expected income being earned by the equipment. If not, reasons for the same need be ascertained.

(xxi) Whether all the tenders received for the supply of any equipment etc., have been included in the comparative statement and if any tender has been omitted, its effect on the purchase may be pointed out.

(xxii) Whether the University has availed of the concessional rate of excise duty at the rate of 20 percent plus 5-percent surcharge thereon, on the purchase of equipments for use in laboratory, test laboratories and hospitals by supplying the prescribed form for concessional rates of excise duty to the firm directly. Cases where the concession has not been enjoyed by the University need be highlighted.

Comments on accounts

(xxiii) From the financial position of the University, the excess expenditure or deficit will be represented by the closing balance, if it is a minus figure. The reasons for the deficit should be investigated and the accounts, from which the excess expenditure was met by diverting their balances, should be commented.

(xxiv) Whether purchase of new books, periodicals and journals Fund Revenue Account have been capitalized as the expenditure on them is of capital nature (benefit lasting for a longer period). If not, reasons and necessary action for correction of account be enquired and commented suitably.

(xxv) Whether specific approval of the Government of India/ UGC was obtained before charging depreciation to its General Fund Revenue Account (i.e. Block Grant) and creating a Depreciation Reserve Fund.

(xxvi) Whether cheques have been issued for the amount in excess of Balances in the accounts as per cash book (cheques issued in advance of actual receipts of Funds from the Funding authority).

(xxvii) (a) The arrears of bank reconciliation should be highlighted with reasons therefore.

(b) Unreconciled bank accounts should also be commented giving their age-wise analysis, as they may contain defalcation etc

(xxviii) Non-furnishing of statements, showing the position of various recurring and nonrecurring grants received for specific purposes, development purposes, scholar-ships and projects, along with the Annual Accounts should be highlighted.

(xxix) Non-preparation of establishment budget both for teaching as well as non-teaching staff should be commented as the position of posts sanctioned and appointments made there against cannot be ascertained.

(xxx) Whether the book value of the assets replaced by new assets has been deducted from the capitalised value of the replaced new assets. If not, the Balance Sheet would not depict the true picture of assets. Comments on these lines may be developed.

(xxxii) Whether the cheques/bank drafts received in the departments and by the Controller of Examinations have been entered in the cash book of the University before remitting them to banks for collection and credit. Entering of these cheques in cash book after receipt of credit advice from the bank may result in non-collection and credit of some cheques/ bank drafts along with loss of interest in Bank Account. Cases where bank has not afforded credit to the University in respect of the cheques/ bank drafts sent to bank without entering in cash book, may be brought out.

(xxxiii) Whether the annual physical verification of various assets e.g., land and buildings, equipment, furniture, books and other consumable stores, has been carried out as prescribed in University Rules. If not, reasons therefore enquired and the losses/ shortages of stock should also be recovered from the defaulters.

(xxxiv) The position of outstanding advances given to departments, individuals and other agencies may be reflected giving year-wise details there of with individual comment of heavy amounts against a single person or department.

(xxxv) The position of other outstanding dues e.g. rent for buildings, staff quarters and hostels, electricity and water charges etc., at the end of the year and pace of recovery should be brought out.

(xxxvi) Cases where the refund of caution money remaining unclaimed after three years from the date of leaving the University by the student have not been credited to the revenue accounts of the University as required under rules may be highlighted. Cases of unclaimed scholar-ships may also be examined in this light.

Central Library

(xxxvii) The following points may be examined in the audit of Central/Departmental Libraries

- (a) It should be seen that the discount recovered by the University on purchase of books by the Central Library is not less than that recovered by any other department purchasing books from the same publishers/ book sellers. Loss of discount may be pointed out.
- (b) Non receipt of foreign journals for which advance payments have been made should be commented giving value of journals remaining to be received at the end of the year. The terms and conditions of agreements with the foreign publishers may be examined in detail in this connection.
- (c) Physical verification of books should be carried out periodically as prescribed in G.I. Decision No. 1 below Rule 116 (2) of General Financial Rules as noted below:-
- (i) Complete annual physical verification of books should be done every year in the case of libraries having not more than 20,000 volumes and not fewer than two Library qualified staff.
- (ii) Complete physical verification at intervals of not more than three years should be done in the case of libraries having more than 20,000 but not more than 50,000 volumes.
- (iii) Sample physical verification at intervals of not more than 5 years may be done in the case of libraries having more than 50,000 volumes. If such sample verification reveals unusual or unreasonable shortages, complete verification shall be done.
- (d) Whether cost of books lost by the students has been recovered.
- (e) Binding work being done by outside binders despite the binders employed by the University Library may be pointed out working out the avoidable expenditure.
- (f) The sale of old newspapers & other magazines etc., should also be examined.
- (g) The preservation of precious manuscripts may be examined and interesting points, if any, brought out.
- (h) As per UGC's instructions, libraries should avoid, to a great extent, duplication in purchase of costly books/ journals. It may be seen that the same journals/ books have not been purchased by the Departmental Library and Central Library.

11.08.06. The points mentioned in the above paragraphs may also be examined in the audit of all State Universities whether their audit has been conducted under Section 19, 20 or 14 of the Audit Act.

11.13. Jal Sansthan

11.13.01. Establishment of Jal Sansthan

For the improvement of water supply and sewerage service the 26 units of Jal Sansthan have been established under the Uttar Pradesh Water Supply and Sewerage Act, 1975. A Jal Sansthan is a body corporate having legal entity and the power to acquire, hold or dispose of property. The Jal Sansthan is a local body for all purposes in the nature of public utility under taking having its area of operation as decided by the State Government by notification in the official gazette.

Organisational set up

"Uttarakhand Jal Sansthan" constituted under Section 18 of the Principal Act having jurisdiction throughout the state of Uttarakhand by amalgamation of "Garhwal Jal Sansthan" and "Kumaun Jal Sansthan" on 26th August 2002. It extends to the whole of Uttarakhand excluding cantonment areas.

The secretary of Peyjal Nigam is the chairman of Uttarakhand Jal Sansthan.

Members other than Chairman shall be as follows

- (1) Chief General Manager
- (2) Secretary to the State Government in the Finance Department
- (3) Secretary to the State Government Department of Planning
- (4) Secretary to the State Government Department of Urban Development
- (5) Director General Medical and Health Services, Uttarakhand Government
- (6) Director Finance
- (7) Four elected Heads of Local Bodies including one Nagar Nigam to be nominated by the State Government
- (8) Managing Director of Uttarakhand Peyjal Nigam

Functions of Jal Sansthan

- (1) To plan, promote and execute schemes and operate an efficient system of water supply.
- (2) Where feasible, to plan, promote and execute schemes and operate, sewerage, sewage, treatment and disposal and treatment of trade effluents.
- (3) To manage all its affairs so as to provide the people of the area within its jurisdiction with wholesome water where feasible, efficient sewerage service.
- (4) To take such measure, as may be necessary, to ensure water supply in times of any emergency.
- (5) Such other functions as may be ensured to it by the State Government by notification in the Gazette.

Source: Uttarakhand Jal Sansthan Govt. of Uttarakhand, Last Updated on 21-04-2014

11.13.02. Powers

Every Jal Sansthan shall have power to do any thing which be necessary or expedient for carrying out its functions. It shall include

- (i) to exercise all powers and perform all functions relating to water supply, sewerage and sewage disposal of the area lying within its jurisdiction;
- (ii) to acquire, possess and hold land and other property and to carry any water and sewage works any where in high way, road, street, place after giving reasonable notice in writing to the owner or occupier of any building or land;
- (iii) to extract water from any natural source and dispose of waste water;
- (iv) to enter into contract or agreement with any person or body;
- (v) to adopt its own budget annually;
- (vi) to introduce or amend tariff for water supply and sewerage services subject to approval by Jal Nigam and collect all taxes and charges for their services;
- (vii) to incur expenditure and manage its own funds;

(viii) to obtain loans, advances and grants from the Jal Nigam; and

(ix) to create posts and make appointments of employees subject to approval by the State Government.

11.13.03. Finance and Accounts

Every Jal Sansthan shall have its own Fund, which shall be deemed to be a Local Fund and to which shall be credited all moneys received by or on behalf of the Jal Sansthan. The State Government shall not make any subvention or grants to any local body or Jal Sansthan for purposes of water supply and sewerage services except through the Jal Nigam.

The Jal Sansthan are required, under Section 44 of the said Act of 1975, to fix and adjust their rates of taxes from time to time, as soon as feasible to meet the cost of operations (including depreciation), maintenance and debt services and where practicable to achieve an economic return on its fixed assets.

(a) Main Sources of income

Following are the main sources of income of the Sansthan

(i) Taxes leviable

Every Jal Sansthan shall levy on premises situated within its area of jurisdiction of water supply and sewerage in services, water tax and sewerage tax respectively at such rate, which in the case of water tax, shall be not less than 6 percent and not more than 14 percent and in the case of sewerage tax, shall not be less than 2 percent and not more than 4 percent of the assessed annual value of the premises as the State Government may from time to time, after considering the recommendations of the Nigam, may declare. The two above mentioned taxes shall be recovered from the occupier or the owner of the premises as the case may be.

(2) Disposal of waste water

The Jal Sansthan may fix the cost of disposal of waste water according to its volume which shall be such percentage of the volume of total water supplied to the consumer as may be prescribed and also the minimum cost to be charged in respect of such disposal or

a fixed sum for a specific period on the basis of expected disposal of waste water during that period.

(3) Meter rent

The Jal Sansthan may provide meter for water supply and charge such rent for the meter as may be provided in the byelaw.

(4) Security

A Jal Sansthan may demand such sum as security from the consumer for supply of meter or for sewer connection as provided in the bye-laws provided that the Jal Sansthan shall pay interest at such rate as the Nigam may determine from time to time, or any sum deposited as security.

(5) Fees

Fees may be charged for connection, disconnection or re-connection of water and sewer, for testing, supervision or any other service rendered or work executed or supervised.

Note: - Taxes and other sums due shall be recovered as arrears of land revenue.

(b) Depreciation Reserve

Every Jal Sansthan shall create a Depreciation Reserve and make annual provision therefore in accordance with prescribed principles.

11.13.04. Accounts

Every Jal Sansthan maintains three sets of accounts, viz., Receipt and Payment Account, Income and Expenditure Account and the Balance Sheet like any other autonomous body. Similarly each Jal Sansthan is required to make its own set of rules regarding delegation of powers, General Provident Fund, leave and allowances etc.

11.13.05. Audit by CAG

The audit of each Jal Sansthan is conducted by Comptroller and Auditor General of India under Section 20(1) of the Audit Act, 1971. The accounts are certified and audit report thereon is submitted to the Jal Sansthan and State Government. The cost of audit is also

recovered from the Jal Sansthan. This condition has, however been, waived off vide Headquarters' letter dated 19-07-2005.

11.13.06. Audit Checks

The audit checks prescribed in chapters 5 and 8 are also applicable in the case of Jal Sansthan in respect of transactions and accounts audit respectively.

(a) Besides the above audit checks, the following points should attract particular attention while auditing their accounts

- (i) Necessity of revision of water rates vis-à-vis increase in the cost of inputs. The budget documents of the Jal Sansthan should be critically examined to see if the revised water rates were worked out or not.
- (ii) Income from sewer tax is very much less than the expenditure on the staff and other expenses incurred to maintain the sewerage system. It should be seen if revision of sewerage tax was being done from time to time. Procedure for sale of salvage water should also be examined to see that income generated by the sales does not show a downward trend. If so, reasons there for need be analysed.
- (iii) The cases of unmetered water connections should be investigated to see the desirability of providing meter to unmetered connections are to examine that the rates for ferrule connections are not low in case of unmetered water supply.
- (iv) Cases of slackness in repairs and replacements of defective meters of bulk consumers for years together leading to the billing on the basis of average readings of the old period when the meters were in working order should attract special attention to see that the income does not fall in the coming years.
- (v) To see that the number of public water hydrants is not more than the prescribed yard stick. The procedure laid down in this behalf need be examined.

- (vi) The un-accounted quantity of water (line losses) should be scrutinized to see that the line losses are within the prescribed limit. Cases of heavy/ abnormal line losses be examined in depth to highlight the amount of loss suffered on such quantity of water.
- (vii) Completion of large number of water supply schemes gets delayed due to financial constraints leading to cost escalation. All such cases and cases of abandoned schemes; if any may be critically examined.
- (viii) It should be seen whether the completed schemes have been taken over by the Jal Sansthan promptly, as delay in take over may lead to loss of revenue as also denial of the benefit of proposed water supply to the population covered under the scheme.
- (ix) Arrears of water tax and sewer tax should be examined as to why these arrears could not be recovered as arrears of land revenue in view of Section 64 of the U.P. Water Supply and Sewerage Act, 1975. Circumstances leading to accumulation of the arrears and cases of old and heavy arrears be critically examined.
- (x) The supply of water be examined with reference to the cost of quantity of water supplied and rate charged there against are reasonable.

(b) Some more important points to be seen in the audit of Jal Sansthan

- (a) Under the World Bank assistance programme undertaken by Jal Sansthan with a view to raise the level of domestic water supply, it should be seen that the total water requirement in million liters a day was not lower than the expected. Reasons for lower supply need be analysed.
- (b) Any wastage of water in distribution system in excess of the norm of 10 percent should be examined and the excess wastage worked out calculating its value and suitably commented.
- (c) Under the agreement signed between the World Bank and the State Government, there is a condition regarding a minimum number of meter connections to be provided within a time limit. It should be seen whether

the agreed minimum water connections have been provided. If not, reasons therefore should be analysed.

- (d) In World Bank financed sewerage schemes, it should be seen that cent percent and maintenance cost of such schemes is met from the income realized from the tax levied for such facilities. Any excess expenditure on operation and maintenance over the income from the tax should be commented giving reasons for this excess.
- (e) Whether all water meters purchased under the World Bank assistance programme have been installed. If not, reasons for their non-installation be analysed.
- (f) The arrears of water and sewerage charges outstanding at the end of the year covered under audit should be examined and brought out indicating their year-wise details and action taken for their recovery. Heavy amounts of arrears on a single defaulter may be mentioned individually.
- (g) The deficit of Jal Sansthan should be examined and their reasons analysed. The period since when the Sansthan has been running into deficits should also be highlighted.
- (h) The percentage of revenue collections should be compared with the total dues for collections. The low pace of realization may be commented upon suitably.
- (i) That the water supply or sewerage schemes have been completed within the scheduled time and do not result in a cost over-run due to delay in their completion.

CHAPTER-12

RESULTS OF AUDIT AND PREPARATION OF REPORTS

12.01. Local Audit Procedure

The procedure regarding issue of notice intimating the programme of audit, commencement of audit, issue of audit memos, discussion with the management, drafting of report, despatch of the same, scrutiny of documents at head office, issue of inspection reports, watch over receipt of replies etc., followed for inspection of Government offices should be followed mutatis mutandis for the autonomous bodies as well.

12.02. Reports to be drafted by audit party

On completion of audit, an Inspection Report presenting all the findings – both positive and negative – shall be issued within 30 days of completion of audit to each of the selected Audit Units with a copy to the corresponding next higher level in the organisational hierarchy and to the lead team if constituted. The findings pertaining to implementing units shall be included in the Inspection Report of the respective Audit Units. A period of four weeks may be allowed to the Audit Units to provide responses to the audit findings contained in the Inspection Report. The audit findings will be communicated through the following Reports:-

- (i) Audit Inspection Report
- (ii) Separate Audit Report

The paragraph taken in part II Section A of the Audit Inspection Report, which are likely to be materialised as Draft paras, should be placed in Conventional Audit Report (CAR) the points to be taken in Conventional Audit Report have been dealt with in succeeding paragraphs.

12.03. Separate Audit Report

12.03.01. Meaning of Separate Audit Report (SAR)

The audit reports on autonomous bodies, in several cases, are required to be placed before Parliament or State Legislature. To distinguish them from the Conventional Audit Reports on the accounts of the Union and State Government presented by the

Comptroller and Auditor General of India under Article 151 of the Constitution, these reports on autonomous bodies are conveniently termed as "Separate Audit Reports".

12.03.02. Contents of Separate Audit Report

The Separate Audit Reports on autonomous bodies audited under Sections 19 and 20 of the Audit Act should contain only "Comments on Accounts".

By delinking the audit comments from the SAR, more emphasis should be laid on the "Comments on Accounts", which will be more on commercial pattern. The comments on accounts will be brief, concise and more effective.

Observations arising out of transaction audit can be issued separately and will not form part of certification of accounts.

Authority: D.O. No. 364-Audit-II/ 72-90 dated 17.3.92 from Sri S. Lakshminarayanan
PR Director (Audit).

2. Issue of Management letter

The comment on accounts in SARs proposed by the field offices do not always ring out the impact on accounts i.e. the comments are not linkable with the annual accounts or the comments are too lengthy or of a general nature.

To overcome the above situation, a management letter in addition to the SAR/ audit certificate/will be issued. The auditor submits a detailed report termed "management letter" to the management regarding the procedures, systems, weaknesses in the internal control, etc. which would enable the management to exercise a greater degree of control over the operations of the autonomous body. The observations of following nature may be included in the "management letter":

- Errors of a minor nature that are not considered material;
- Deficiencies in the accounting records, systems and controls with recommendations for their improvement;
- Non-compliance with the financial control/ internal control procedures as detailed in the concerned accounting / financial manual being followed in the AB;

- Classification errors within the accounting head; where management has assured rectification in next year's accounts.
- Recovery of advances, steps to be taken for recovery/ adjustment of long outstanding balances on personal accounts;
- Reconciliation between the balances as per broadsheets and as reflected in the accounts.
- Typing/ printing errors, which can be rectified at the time of printing the annual accounts/annual reports.
- Failure to obtain confirmation of balances or to watch over receipt of utilisation certificates from grantee/ beneficiaries, etc.

The SAR should only contain comments which have the necessary attributes of materiality and significance. However, it has to include the following:

- Non-compliance of accounting standards/ instructions contained in the Common Format of Accounts.
- Corrections/ rectifications/ revisions carried out at the instance of audit.
- Cases where assurances for rectification are not fulfilled after a couple of years.
- Where corrective measures have been taken by the management in relation to matters brought to their attention by the auditor's it may still be necessary, for the auditors to report certain cases to the Governing body, for example, cases relating to any fraud/ embezzlement committed but compensated by officials.

The management letter must be addressed to the Chief Executive Officer of the autonomous body and issued under the signature of PAG/ AG/ DG/ PD concerned. In the SAR, mention may be made invariably about the issue of a separate management letter to the top management/ Chief Executive Officer of the autonomous body. It may be ensured that the management letter is issued only at the time of issue of final SAR to the autonomous body/ ministry. The "management letter" will not require headquarters approval but a copy should be sent to headquarters along with the draft SAR.

For Inclusion of comments in the SAR, the principle of materiality should invariably be followed and comments of minor/ insignificant nature should not feature therein. Every effort should be made to bring out comments on accounts with a clear impact i.e. understatement/ overstatement under the respective head of account as appearing in the Balance Sheet/ Income & Expenditure Account/ Receipt and Payments Account.

[Authority letter No. 39/Rep (AB)/91-2003 dated 3.4.2006 of Sri A.K. Kaushik Director (Exam/ AB) of office of the Comptroller and Auditor General of India. New Delhi-110002]

Management letter

To,

The.....

.....

Subject: - Management letter Deficiencies noticed in accounting records/ systems/ internal controls etc.

Sir,

I have audited the annual account of the..... for the year and have issued the Audit Report thereon vide letter dated.....During the course of audit, the following deficiencies were noticed which were of a relatively minor nature and were, therefore not included in the Audit Report. These are being brought to your notice for corrective and remedial action.

**Accountant General
(Audit)**

Audit Certificate for State autonomous bodies

I have audited the attached Balance Sheet of-----
(Please indicate the name of AB) as at 31 March----- (year)
and the Income and Expenditure Account, Profit and Loss Account/ Receipts and

Payments Account (strike out which is not applicable) for the year ended on that date. These financial statements include the accounts of -----units/ branches (strike out if not applicable). Preparation of these financial statements is the responsibility of the AB's management. My responsibility is to express an opinion on these financial statements based on my audit.

I have conducted my audit in accordance with applicable rules and the auditing standards generally accepted in India. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statement are free from material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. I believe that audit provides a reasonable basis for my opinion.

Based on our audit, I report that:

1. I have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit;
2. Subject to the major observations given below and detailed observations in the Separate Audit Report annexed herewith, I report that the Balance Sheet and the Income and Expenditure Account/ Profit and Loss Account/ Receipt and Payment Account/ (strike out which is not applicable) dealt with by this report are properly drawn up and are in agreement with the books of accounts.

(Significant comments)

-
 -
 -
3. In my opinion and to the best of my information and according to the explanations given to me.
 - (i) the accounts given the information required under the prescribed format of accounts;

- (ii) the said Balance Sheet, Profit and Loss Account/ Income and Expenditure Account/ Receipts and Payment Account (strike out which is not applicable) read together with the Accounting Policies and Notes thereon, and subject/ due to the significant matters stated above and other matters mentioned in the separate Audit Report annexed herewith, given/do not give (strike out which is not applicable) a true and fair view.
- a. In so far as it relates to the Balance Sheet of the state of affairs of the AB (Name of AB) as at 31March..... (year); and
- b. In so far as it relates to the Profit and Loss Account/ Income and Expenditure Account (strike out which is not applicable) of the profit/ loss/ surplus/ deficit for the year ended on that date.

Place:

Accountant General

Date:

(Audit) Uttarakhand

(Authority letter No. 44/Rep (AB/91&2003 dated 25th April 2006 of Sri A.K. kaushik, Director (Exam/AB) of office of the Comptroller and Auditor General of India New Delhi- 110002).

12.03.03. Clearance of Separate Audit Reports

In all cases where Separate Audit Reports are to be placed before Parliament or State Legislature, the reports and accounts, as audited, must be got cleared from the office of the Comptroller and Auditor General of India before they are sent to Government concerned for being placed before State Legislature. In all other cases the audit reports can be finalised by the Principal Accountant General/ Accountant General and issued under his signature without a prior clearance from the office of the Comptroller and Auditor General.

12.03.04. Finalisation and issue of Separate Audit Reports on bodies under Section 19/20 of the Act.

In cases where accounts are not ready, the transaction audit should not wait for finalisation and receipt of accounts.

The Separate Audit Reports should be finalised and issued, if the replies are not received within the prescribed period as laid down in para 3.03.06 of Chapter 3 of this Manual.

(**Authority:** Circular No. 26-Audit-II/ 1986 letter No. 1931-Audit-II/ 7-86 dated 11.12.86)

12.03.05. Incorporation of replies of autonomous bodies in the Separate Audit Reports

The draft Separate Audit Reports should be sent to the autonomous bodies and their replies obtained, unless, however, the reports contain certain points for which the replies of Government are necessary. In the latter case, copies of draft reports should be sent to Government also and their replies called for on specific points. In every case, the replies of the autonomous bodies must be duly taken into account and incorporated before the Audit Report is finalised and issued. If, the facts stated in the paragraphs are questioned, their correctness should be got re-checked and in case replies are not acceptable, the reasons, as to why the replies are not acceptable, should be clearly specified.

12.03.06. Processing of Separate Audit Report

Normally the major audit findings included in the Separate Audit Report can be processed for inclusion in the Conventional Audit Report of next year. But, there is no harm if they are processed concurrently in the SAR and CAR of the same year. It is not necessary to ensure that comments in the SAR and CAR are absolutely identical or to withhold SAR until the CAR is finalised. It is sufficient, if basic audit findings are included in SAR while they are later strengthened, developed and modified for inclusion in CAR.

It is possible that issue of SAR for a year might be delayed due to non-receipt of annual accounts even though good material for inclusion therein as well as CAR is available. In such case the material may be processed for inclusion in DAR with due notice to the autonomous body that the material will be included in the SAR as and when issued.

12.03.07. Despatch of finalised Separate Audit Report

The Separate Audit Report, as finalised, should be issued to Government along with a copy of the accounts and an audit certificate in the form given in para 8.02.02 of Chapter 8 of this Manual.

In every case the certificate of audit and the Audit Report must be signed by the Principal Accountant General/ Accountant General. A copy of each of the Audit Report and accounts as certified, together with a copy of the audit certificate should also be simultaneously endorsed to the autonomous body. A copy should also be endorsed to the office of the Comptroller and Auditor General in cases where the prior clearance of that office has been taken.

It is also to be seen that the finalised Audit Report and the audit certificate are issued within the time schedule agreed to in consultation with organisation and in any case within a period of not more than 4-5 months from the date the accounts were made available for audit. Further, at the time of forwarding the audit report to Government and the autonomous bodies, the following information may be given in the forwarding letter:-

- (a) Special points in the Audit Report which would require attention of Government as well.
- (b) Reasons that contributed to delay in certification, if delay had occurred beyond the prescribed time limit.
- (c) Government should be advised to inform the Principal Accountant General/ the date on which the documents were placed before Parliament/ State Legislature and to furnish copies of documents so placed, with copies to the Comptroller and Auditor General, as well.

12.03.08. Control over progress of audit and contents of Separate Audit Report.

While it is necessary to ensure that the Audit Reports as finalised are complete in all respects, the following documents are also required to be sent to the office of the Comptroller and Auditor General:-

- (i) A proforma on progress of audit in the following form:-
 - (a) Date on which accounts were made available for audit.

- (b) Date on which accounts were approved by Competent authority.
- (c) Dates on which audit was conducted.
- (d) Date of discussion of the Separate Audit Report.
- (e) Dates of despatch of draft Separate Audit Report to:-
 - (i) Autonomous Body
 - (ii) CAG's Office
- (f) Reasons for delay at various stages, if any.
- (ii) Copies of key documents in respect of important points of irregularities brought out in the SAR.
- (iii) A copy of the reply furnished by the autonomous body to the Draft Audit Report at the time of despatch of finalised report.
- (iv) Replies to the remarks raised by the office of the Comptroller and Auditor General in the draft audit report.
- (v) Reasons for change, if any, made in the draft Audit Report as cleared by the Office of the Comptroller and Auditor General.

Note:- The monthly progress report as prescribed in Headquarters circular letter No. 180-Rep. (AB)/ 27-84 dated 7.5.84 should be sent to Headquarters office every year in respect of state autonomous bodies from the first week of July till all the SARs on the autonomous bodies are issued to State Government.

(Authority: No. 190-Rep (AB)/ 27-84/ Vol. I dated 11.8.89)

12.03.09. Laying of Annual Report and audited accounts of State autonomous bodies on the table of State Legislature.

In accordance with the recommendations of the First Report of the Committee on Papers Laid on the Table, the Annual Reports together with the audited accounts and audit report on the autonomous bodies are required to be presented to Parliament within 9 months of the close of accounting year. The Annual Reports should indicate complete picture of the working of the autonomous bodies, whose accounts are being audited under Sections 19(2), 19(3) and 20(1) of the Audit Act. It may, therefore, be ensured that two copies of the Annual Report on the autonomous bodies are also sent to Headquarters along with

Audit Report and certified accounts. In cases, where organisations are not preparing any Annual Reports, position in this regard may also be intimated to Headquarters. It may also be ensured that the matter of laying of the certified accounts and the audit reports before the Parliament is watched scrupulously and Headquarters be kept informed about the date/ dates on which the certified accounts along with audit report have been placed before the Parliament. In this connection instructions contained in para 12.03.7 of this Chapter may also be kept in view. If a Principal Audit Officer has not received information about the placing of the certified accounts with audit report before Parliament, this information may be specifically called for from the respective Ministries at the conclusion of every session of Parliament and the position may be intimated to Headquarters.

Instructions given above apply mutatis mutandis to State autonomous bodies.

(Authority: No. 210-Rep (AB)/ 31-87 dated 21.5.87)

12.03.10. Pursuance of Separate Audit Report

The Separate Audit Reports may be pursued in the following manner:-

- (i) Where the Public Accounts Committee (PAC) desires to examine the Accounts and Audit reports relating to some of the autonomous bodies, briefs can be prepared in regard to these and submitted for information of the Members of the Committee. Relevant objection could be dropped on the basis of the recommendations of the Committee.
- (ii) In cases, where the Separate Audit Reports are not discussed in the P.A.C. or any Financial Committee, the points, included in the Separate Audit Reports but not in the Conventional Audit Reports, should be pursued with the organisation till they are finally settled.
- (iii) The intimation of the settlement of paras of the Separate Audit Reports may also be sent to the auditee organisation.

12.04. Draft Inspection Reports

The Inspection Report should be drawn up on the following pattern and dispatched to Headquarter by the audit parties within three days from the conclusion of audit .If delayed; the reasons for delay should be mentioned.

(a) Introductory

The Inspection Reports forwarded by the field parties to headquarters shall bear the following disclaimer statement in the starting of Introductory of the Audit Inspection Report as per para 2.3 of order of the C& A.G. of India circular no. 629 LC/III-2005 dated 7th October 2005 on the subject Right to Information Act, 2005- Discloser of “the Information regarding- “The Inspection Report has been prepared on the basis of information furnished and made available by..... (Name of auditee entity) The office of Accountant General (Civil Audit) Uttarakhand, Dehradun disclaims any responsibility for any misinformation and/or non-information on the part of auditee”

The head of the auditee Unit as also the Inspecting Officer/ Party incharge of the audit party should invariably sign the disclaimer. The newly introduced IR format of forwarding as per Compliance Auditing Guidelines 2016 is placed at Annexure -11.

(b) Outstanding objections from previous reports (in brief)

Note:- Efforts should also be made to transfer the old audit objections to new Audit Inspection Report by up-dating them and proposal for dropping them from old AIRs should be submitted through Review sheets of old AIRs for approval by the Group Officer. The Review sheets of old AIRs should be prepared each AIR wise in which complete reference of para, brief subject (nature of para), present position of the case with action taken by the unit Recommendations of Inspecting officer should be recorded. Senior A.Os/ A.Os/AAOs/SOs should give top priority to this item of work during the course of audit of various units. Format of review sheet is given below:-

Review sheet on Inspection Report of the Office of thefor the period:-

Sl. No.	Para No	Part	Brief description of para	Action taken by the Deptt.	Remarks of Sr.AO/AO/ AAOs	Orders of Group Officer
1	2	3	4	5	6	7

- (c) Schedule of persistent irregularities.
- (d) A list of records not produced together with the reasons given by the organisation.
- (e) At least three years budget allotment and expenditure, excess/ saving statements with reasons duly recorded by the Head of office/ department should be obtained and attached with the draft AIR.

Part II Section A

It consists of paras on irregularities, which are important enough to be brought to the notice of Government and which, if not promptly settled by the Government, are likely to materialise into Draft para for Conventional Audit Report, sufficient care and discretion should be exercised by the Inspecting officer/ Assistant Audit officer/ Section officer before including paras under this Section. After analyzing, examining each & every point in totality and collecting supporting documents of potential paras above ₹ 25,00,000 (twenty five lakh), Inspecting officer/ Party Incharge of unsupervised party should draft the audit report personally giving proper reference to page number and relevant key documents and facts accepted by the Head of Office. In order to facilitate immediate processing of para for inclusion in Audit Report, Inspecting officer/ Party Incharge should prepare “ Statement of Facts (S.O.F.) and attach all relevant key- documents with one spare copy of para and send it direct to Group Officer to avoid loss of time at Headquarter. The Inspecting officer/ party incharge (unsupervised party) while drafting para should categorise the para as per matrix from A to J as mentioned below:

CATEGORIZATION OF PARAS IN INSPECTION REPORTS

Sl. No.	Broad heading/ category of para		Nature of Audit observations	
1.	Fraud/ misappropriation/ embezzlement/ losses detected in audit.	(i)	Cases of embezzlement of cash drawn from treasury.	A1
		(ii)	Non-accountal/ misappropriation of departmental receipts i.e. non-remittance into treasury.	A2
		(iii)	Excess amounts fraudulently drawn by tampering with or manipulating figures in salary bills.	A3

		(iv)	Fraudulent drawl of G.P. Fund of various employees who had not applied.	A4
		(v)	Utilisation of departmental receipts towards expenditure.	A5
		(vi)	Losses to exchequer due to theft pilferage and shortages of stores.	A6
2.	Recoveries at the instance of audit & Overpayments detected in audit.	(i)	Recoveries of service payments like pay & allowances. TA	B1
		(ii)	Excess payment to contractors due to application of higher rates for work done, etc.	B2
		(iii)	Quantities of stores/ works received/executed less than those paid for resulting in overpayments.	B3
		(iv)	Overpayments on account of errors of computation	B4
		(v)	Overpayments due to application of or allowing incorrect rates.	B5
		(vi)	Allowing payment of charges such as carriage etc. in violation of terms of agreements.	B6
		(vii)	Overpayments on accounts of excess pay and allowances or payment of inadmissible allowance.	B7
		(viii)	Excess payments of pension, etc, by Treasuries/ Banks	B8
		(ix)	Non-recovery of installments towards various loans	B9
		(x)	Non-recovery/ Non-deduction of income tax or service tax at source	B10
		(xi)	Payment of subsidies/ assistance in excess of norms fixed.	B11
3.	Violation of contractual obligations, undue favours to contractors.	(i)	Backing out by contactors resulting in extra expenditure	C1
		(ii)	Non-imposition of penalty and recovery of extra cost from contractors involved in above cases.	C2
		(iii)	Payment of interest free advances	C3

			in violation of agreement.	
		(iv)	Release of key material on credit basis instead of cash basis	C4
		(v)	Penalties not levied for delay in execution/ completion of works within stipulated time.	C5
		(vi)	Non-recovery of supervision charges.	C6
		(vii)	Non-recovery of salvaged material	C7
4.	Avoidable/ excess expenditure	(i)	Delay in execution of works resulting in time and cost overrun and consequent extra expenditure	D1
		(ii)	Delay in obtaining custom clearance, etc, for imported equipment resulting in increase in cost or payment of avoidable demurrage charges.	D2
		(iii)	Cost escalation due to improper and inadequate planning	D3
5.	Wasteful/infructuous expenditure	(i)	Abandonment of works due to defective or disputed sites and structural/ design defects, etc.	E1
		(ii)	Non-utilisation of assets created for specific purposes	E2
		(iii)	Non achievement of specific objective for which expenditure was incurred.	E3
		(iv)	Supplies of the defective store/ stock articles like time barred/ sub- standard medicines, seeds, etc.	E4
6.	Regulatory issues	(i)	Expenditure incurred without sanction from competent authority	F1
		(ii)	Expenditure split to avoid sanction of competent authority or calling for tenders etc.	F2
		(iii)	Expenditure incurred in excess of budget provision resulting in creation of liabilities.	F3
		(iv)	Execution of works or procurement of supplies without inadequate budgetary provision resulting in creation of liabilities to be met from next budget.	F4

		(v)	Diversion of funds from one scheme to another or from one object head to another.	F5
		(vi)	Drawl of funds at the fag end of financial year with a view to avoid lapsing of funds.	F6
		(vii)	Rush of expenditure towards fag end of financial year resulting in non-exercising of financial controls/ checks.	F7
		(viii)	Drawl of funds at the fag end of year without immediate disbursement and their parking in either bank accounts. PLA or retention in cash/ bank drafts.	F8
		(ix)	Incurring of expenditure on banned items or items of special nature without approval of competent authority.	F9
		(x)	Non-observance of austerity measures announced by Government from time to time.	F10
		(xi)	Payment of rent of hired buildings without approval or fixation of rent Assessment committees.	F11
		(xii)	Engagement of daily wagers in violation of Government orders and payment made to them without orders of competent authority.	F12
		(xiii)	Execution of works without obtaining administrative approval/ technical sanction from competent authority	F13
		(xiv)	Purchase of stores/ stock in excess of actual requirements with a view to avoiding lapsing of funds.	F14
		(xv)	Payments made on hand receipts in contravention or Rule 200 of Public Works account code.	F15
		(xvi)	Execution of works in excess of estimates unrealistic preparation of estimates.	F16
		(xvii)	Procurement of material/ execution of works without	F17

			observing codal provision of invitation of tenders etc.	
7.	Idle investment/ Idle establishment/ blockade of funds.	(i)	Expenditure incurred on purchase of stores not required for immediate use and not put to use for long periods.	G1
		(ii)	Expenditure incurred on execution of works/ construction of buildings, etc., which could not be put to use owing to reasons which could be foreseen	G2
		(iii)	Expenditure on activities/ schemes which could not be completed/ implemented for various reasons.	G3
		(iv)	Expenditure incurred on purchase of equipment including imported one's not put to use for want of trained manpower, missing spares or defective supplies or without assessing feasibility of procurement	G4
		(v)	Funds advanced to various agencies for supplies or construction works retained unauthorisedly by such agencies.	G5
		(vi)	Payment of idle wages to staff which could not be utilized for the purpose for which appointed owing to either there being excess staff or there being no work for such staff.	G6
		(vii)	Release of funds for some activity without ensuring availability of adequate infrastructure.	G7
8.	Delays in commissioning of equipment.	(i)	Due to non-availability of necessary infrastructure.	H1
		(ii)	Due to trained manpower not available	H2
		(iii)	Due to non-availability of spare parts or accessories.	H3
9.	Non-achievement of objectives	(i)	Comments on shortfall in achievement of targets.	I1
		(ii)	Tardy implementation of Schemes	I2

		(iii)	Non-fulfillment/achievement of objectives for which a programme was launched or an organisation created.	I3
		(iv)	Non-accrual of intended benefits to targeted population	I4
		(v)	Comments on mismatch between financial and physical achievements	I5
		(vi)	Comments on less production/ yield compared to expected production/ yield.	I6
10.	Miscellaneous	(i)	Departmental specific irregularities/ observations not covered in any of the above	J1
		(ii)	Irregularities noticed in maintenance of cashbook, drawl register, receipt books.	J2
		(iii)	Retention of heavy cash balances.	J3
		(iv)	Belated remittances of receipts into treasury.	J4
		(v)	Comments/ observations on maintenance of records.	J5
		(vi)	Comments on improper/ non-maintenance of records.	J6
		(vii)	Comments on submission/ non-submission of utilization certificates.	J7
		(viii)	Non-recovery/non- adjustment of Misc. Public Works advances from officers, other Government Deptt. and private parties.	J8
		(ix)	Non-crediting of deposits lying unclaimed for more than 3 years to Govt.	J9
		(x)	Reconciliation not being done with agencies supplying stores etc where centralized system of purchase of stores exist.	J10
		(xi)	Non-recovery of hire charges of machinery etc let out or material supplied where centralized system exists.	J11
		(xii)	Machinery beyond economic repairs.	J12

		(xiii)	Non-recovery of rent of building	J13
--	--	--------	----------------------------------	-----

Part II Section B

It consists of irregularities which are considered of important nature and fit to be brought to the notice of higher authorities and followed up by Audit Office. A para on “non-production of records” with annexure, if necessary, may be included in this Section and at the time of next audit unproduced record may be called for through audit memo to produce for audit. If that records still remains unproduced, it along with new such records, may also be clubbed in annexure and may be commented in para as such.

Part III

It consists of minor irregularities in respect of which the Head of the organisation has held out assurances about following correct procedure in future. The list (Test Audit Note) should be prepared in duplicate signed by the AAO/. One copy may be handed over to the Head of the Organisation.

12.05. Conventional Audit Report

Audit of accounts of autonomous bodies throws up several points, wherein the irregularities have been committed with the knowledge of grant sanctioning authority or assistance was released far in advance or excess of needs, or adequate control was not exercised at the Government level before or after release of assistance. It may be necessary to conduct a performance review of the affairs of the autonomous body vis-a-vis its objectives and programmes.

In all such cases, where the responsibility to answer the points of objection or audit findings lies with the Government Offices, the proper place to mention them is the Conventional Audit Report. In such cases paragraphs may be prepared by observing the procedure locally prescribed.

12.05.01. The Conventional Audit Reports may contain the following points:-

- (i) All points that vitiate the certification of accounts as representing a true and fair picture of the working and state of affairs of the organization.

- (ii) Observations on utilization of assistance given by Government. (These would cover under utilization, diversion to purposes not indicated by the sanction, excess release, late receipt of grants and assistance).
- (iii) Non fulfillment of the objectives of the scheme or assistance.
- (iv) Cases of avoidable or infructuous expenditure, losses, delays in execution of works and schemes, irregularities etc.
- (v) Omission to take remedial action on persistent irregularities.
- (vi) Absence of internal control and checks which reduce the degree of reliability of the accounts, non-maintenance of basic records, delay in recovery or adjustment of advances etc.
- (vii) Inaccuracies in accounts and in classification.
- (viii) Observations on over-all financial position and necessity for continued dependence on Government assistance.

(Authority D.O. No. 364 Audit-II/ 72-90) dated 17.3.92 from Sri S. Lakshminarayana P.R. Director (Audit).

12.06 Performance-cum-Propriety Audit

Propriety audit under Sections 14, 19 and 20 should be conducted in cycles ensuring that they are covered once in three years or less. The list drawn up should be sent to Headquarters (A.B. Section) by the middle of March every year. Major autonomous bodies viz. Universities of Uttarakhand, Uttarakhand Jal Sansthan & Jal Nigam etc., should be subject to propriety audit every year.

(Authority: D.O.No.364-Audit/72-90 dated 17.3.92

from Shri S. Lakshminarayanan PR Director (Audit).

12.07. Registration of Objections

The objections, raised during audit and not settled on the spot, should be registered in the audit office as under:-

As and when an objection/IR para is reported/received in Section., it should be entered in the subsidiary objection book (O.B.) immediately. If the objection remains uncleared within three months it should be taken in main objection book. The objection must be maintained department wise and closed monthly as under:-

Opening balance--.....
 Addition during month.....
 Total
 Transferred to Main Objection Book.....
 Balance.....

Similarly, the Main objection book should be closed every month .In the monthly closing of Main Objection Book, the closing Abstract must be:-

Year	Fraud Item /Embezzlement/Loss		Unfruitful / Wasteful		Irregular/ Unauthorised		Non-recoverable	
	Item	Amount	Item	Amount	Item	Amount	Item	Amount
Say-2010-11	8	4623876	13	8351590	31	3948206	5	9800
2011-12								
2012-13								
2013-14								
April-2014								
May-2014								
June -2014								
July- 2014								
August 2014								
September-2014								

In current year, the items should be added monthly and total up in the next year as full year. The item and amount in the above abstract must tally from the closing balance as:-

Opening balance	Item	Amount	Item	Amount	Item	Amount	Item	Amount	And So on
Addition (brought from S.O.B.)									
Total									

Clearance as per Adjustment Register									
Closing Balance									

The closing and total of abstract, clearance and adjustment register must tally with each other and must be submitted to the Group officer on 5th of each month.

- (i) All money value objections, relating to recovery of grant, loan, or any other payment made by Government, should be recorded in the Objection Book maintained in the audit office for the concerned Department.
- (ii) In respect of all cases of money value objections, a note should be kept in Section III of the programme Book and compliance watched.
- (iii) In respect of each institution under audit a "Register of Important Results of Audit" may be kept in which a continuous record of major types of irregularities, noticed in audit, is kept. The entries are to be made in the Register in the form of an epitome of each case duly approved by the supervisory officer in-charge of the inspection. The register may also be taken by the inspection party for scrutiny on the spot.

(Authority: - File No. 20-Audit/90 C.S. No. 2 dated 24.4.90)

CHAPTER-13

OTHER MATTERS

13.01. Records to be kept by the Audit Office

The following sets of records are required to be maintained by the audit office in respect of units under Sections 14, 19 and 20 of the Audit Act

- I A copy of the enactment applicable to the autonomous body.
- II Copy of the constitution of the body i.e., Memorandum of Association, Articles of Association, Rules and Regulations and such other basic orders on which the body acts.
- III Copies of orders relating to delegation of powers issued by top managing body, duties and powers of various committees.
- IV Annual Reports of each year.
- V Audited accounts and reports thereon as placed before Parliament/ Legislature/ Managing Committee together with replies furnished to the reports.
- VI Reports of review and such other committees relating to the functioning of the body.

13.01.01. Preservation of records

The period of preservation of certain departmental Registers and other records of the Autonomous Bodies wing will be as under

Sl. No.	Nature of record	In the head quarters Section	In record room
1.	Consolidated Register of local audit	2 years	5 years
2.	Programme Register	3 years	5 years
3.	Cycle Register	6 years	10 years
4.	Inspection Report	Until settlement of the Report or completion of subsequent audit, which is later	5 years
5.	Register to watch progress of unsettled Inspection Reports	5 years	3 years
6.	Register to watch receipt and issue	3 years	3 years

	of Inspection Reports		
--	-----------------------	--	--

13.01.02. Destruction of records

The Comptroller and Auditor General has ordered that so long as an objection is outstanding and the accounts have not been checked and accepted in audit, they and the supporting documents should not be destroyed, even though the period of preservation prescribed in relevant rules may have expired. There fore, the concurrence of the Sr. Deputy Accountant General/ Deputy Accountant General (Social Sector) should be obtained in future before records relating to the Autonomous Bodies Wing are actually destroyed.

When the necessity for preservation of certain records beyond the normal dates of their destruction is felt for the reasons stated above or for any other reasons, the fact should immediately be intimated in writing to the Record Section through the Sr. Deputy Accountant General/ Deputy Accountant General (Social Sector.) giving details of the records and the period for which they should be retained.

On receipt of a request from the Record Section in April each year whether a particular time barred record of the wing should be retained further, the Sr. Deputy Accountant General /Deputy Accountant General (Social Sector.) will have the position reviewed and after satisfying himself that the time barred records preserved so far are no longer necessary, will give a certificate to the Record Section to that effect.

13.02 Programme Book

13.02.01. With a view to keeping audit parties informed of the first hand information on the volume of work involved, number of branch units/ offices situated at various places and the arrangements existing for co-ordination of financial and accounting work, it is necessary to maintain an Audit Programme Book in respect of each unit. This Programme Book may be kept in three Sections where no audit of branch units is involved and in four Sections where there are branch units to be audited.

13.02.02. Section I of the Programme Book will deal with the following:-

- I General outlines of the organisation.
- II Various wings' functioning
- III Powers and duties allocated to various offices and wings.

- IV Extent of internal checks available.
- V All orders of importance noticed from time to time during the course of audit.

The particulars of the branch units functioning under the main office will also be detailed in this Section as under:-

- (a) the nature of records kept in branch units;
- (b) the system adopted for remittance of collections and drawal of funds by the branch units; and
- (c) the audit arrangement existing for audit of branch units.

13.02.03.

Section II will contain details of various basic records that are kept in the accounts and other branches of the organisation. Against each document and question, additional horizontal columns should be given, wherein at the time of each audit, the member of audit party, who performed the checks, should give his dated signature. This Section records the progress of audit.

In cases where the specified checks are to be exercised for certain specified months only, the months for which the checks were exercised should also be indicated.

This Section must be subjected to review periodically and any changes, additions etc. that are called for, must be carried out under appropriate orders, according to an established procedure.

13.02.04.

Section III of the Audit Programme Book will record important points noticed in previous audits that need pursuance in later audit, until finalisation and also points that the organisation has agreed to comply in future and report compliance in next audit. If some points of objection raised in the Separate Audit Report or inspection reports are settled or deferred subject to check in next audit, such points should be recorded in this Section. The audit party must attach a separate report of results of scrutiny to the documents it sends after completion of audit.

13.02.05.

Section IV deals with audit of branch units. In all such cases, it is the responsibility of the Principal Audit Officer to examine the arrangement in details and chalk out the programme for audit of branch units in time. In this connection a rotational audit of branch units should be conducted in such a way that no unit is left unaudited.

The completion of rotations check of all branch units must be watched through the Programme Book of the main office by allotting Section IV wherein all branch units will be detailed, name of sub-audit office noted and receipt of return of audit in the prescribed rotation watched.

The detailed instructions must be drawn up by the Principal Audit Officer keeping in mind the following aspects:-

- (i) the periodicity prescribed for audit of each branch unit;
- (ii) the time limit by which the audit should be conducted and report sent to the Principal Audit Officer;
- (iii) the documents to be sent by the sub-audit offices in connection with audit done; and
- (iv) the nature of checks to be exercised in audit of the branch units and the statistical data on results of audit to be given.

13.03 Follow-up action on delays

There are cases of inordinate delays due to non-availability of accounts for audit, non-receipt of replies to draft audit reports etc. Since most of the autonomous bodies are financed to a great extent by the Governments either directly or indirectly and their audits are entrusted in public interest, it is necessary to ensure that the matter of delays is pursued with the Governments concerned. The problems causing delays can also be discussed with the Governments at appropriate levels. In cases where the position remains stagnant or the improvement is not adequate, it is preferable to report them in the Conventional Audit Report as well.

13.04. Data sheets on autonomous bodies

It is necessary to maintain an up to date compilation on the activities of the organisation, extent of assistance, results of audit, recommendations of the Public Accounts Committee etc. This compilation should be brought up-to-date each year, as the accounts for an year are certified. The compilation can contain the following particulars:-

1. Name of the organisation.
2. When constituted.
3. Legal status.
4. Ministry/ Department mainly concerned.
5. Organisational set up.
6. Area of operation and details of Head office, Branch Office etc.
7. Audit Officer.
8. When audit entrusted first to C.A.G.
9. Objectives and major activities.
10. Sources of financing
11. Details of grants or other assistance received during the last five years.
12. Nature of assistance (grants/ loans etc).
13. Last annual accounts compiled for.

14.

(a) Value of net assets	As per last audited accounts
(b) Income/ deficit	

15. Particulars of audit completions.

Date of receipt of Annual Accounts	Date of Certification	Date of Presentation to Legislature
------------------------------------	-----------------------	-------------------------------------

16. Important findings of audit.

Nature Year of Audit Report

17. Persistent irregularities/ deficiencies and the periodicity of persistence.

Nature First pointed out in Audit Report

18. Important paragraphs included in the Conventional Audit Report.

Brief particulars Reference to Audit Reports

19. Where review was last done.

20. Important recommendations of P.A.C.

Brief Particulars Reference to P.A.C.Report

The data sheet should be prepared very carefully, as it will act as a ready material for use on the progress of the autonomous body, performance of audit etc.

13.05. Arrangements for audit

13.05.01. Arrangements for audit under Section 14(1) and 14(2)

Prior to amendments Section 14 of the Audit Act we were conducting audit of institutions coming under this Section once in 3 to 4 years. But according to instructions contained in paras i.i- of Headquarters D.O. letter No. 649- Audit II/143-85 dated 29/4/1985 read with Section 14(3) of the amended Audit Act 1984 the audit of the institutions is to be conducted on annual basis. A revised format of Annual Returns for Section 14(1) and 14(2) audit required to be furnished to Headquarters office by 20th April every year is given as below:-

(A) Audit under Section 14(1)

Institutions which received grants/ loans for Rs. 25 lakhs or more and attracted 14(1) of the Audit Act during the year.

Sl. No	Name of Institution	Period of accounts to be audited	Period of accounts audited during the year
(1)	(2)	(3)	(4)

Arrears of audit, if any	Reasons for arrears	Action taken to clear arrears	Remarks
(5)	(6)	(7)	(8)

(B) Audit under Section 14(2)

Institutions which received grants/ loans for Rs. 1 crores and more during the year but did not attract Section 14(1).

Sl. No.	Name of Institution	Authority for taking up audit		Period of accounts to be audited
		Reference of Headquarters office	Reference from Government	
1	2	3	4	5

Period of accounts audited during the year	Arrears of audit if any	Reasons for arrears	Action taken to clear the arrears	Remarks
6	7	8	9	10

13.05.02. Arrangements for audit under Section 15(1) and 15(2)

According to Para 1.5 of Headquarters D.O. letter No 649-Audit II/ 143-85 dated 29.4.85, there need be no hesitation, subject to specific and general approval of the Headquarters office, in asking for the right of access to the books of the recipient body under Section 15(2) of the Audit Act subject to conditions laid down therein. Separate sets of formats of Returns for audit under Section 15(1) and 15(2) are given below:-

(A) Audit under Section 15(1)

(a) Stage I (Scrutiny of records of sanctioning authority)

Sl No	Name of sanctioning authority	Period of accounts for which scrutiny is to be done	Period of accounts for which scrutiny has been done during the year
(1)	(2)	(3)	(4)

Arrears of audit, if any.	Reasons for arrears	Action taken to clear the arrears	Remarks
(5)	(6)	(7)	(8)

(B) Stage II (Scrutiny of accounts of Grantee Institution).

Sl. No	Name of Grantee Institutions for scrutiny of accounts	Period of accounts for which scrutiny is to be done during the year	Period of accounts for which scrutiny has been done during the year.
(1)	(2)	(3)	(4)

Arrears of audit, if any.	Reasons for arrears	Action taken to clear the arrears.	Remarks
(5)	(6)	(7)	(8)

(B) Audit under Section 15(2)

Sl. No	Name of corporation	Authority for undertaking such scrutiny		Period of accounts for which authorization made	Period of account for which audit done
		Reference to Headquarters Office	Reference from Government		
(1)	(2)	(3)	(4)	(5)	(6)
Arrears of audit, if any	Reasons for arrears	Action taken to clear the arrears	Remarks		
(7)	(8)	(9)	(10)		

Note: The Returns "should reach the Headquarters office by 20th April each year.

13.05.03. Arrangements for audit under Section 20(2)

According to para 1.5 of the Headquarter's D.O. letter No. 649-Audit II/143/85 dated 29.4.85 there need be no hesitation in suggesting the taking up of audit under Section 20(2) of the Audit Act subject to the conditions laid down therein. A separate format of the "Return" is prescribed as under:-

Annual Return on audit of Bodies and Authorities coming under Section 20(2) for the period ending..... (year).

Name and address of institution to be audited under Section 20(2) during the year	Authority to take up audit under Section 20(2)		Period of entrustment of audit by Govt. under Section 20(2)
	Reference of Head quarters office giving approval	Reference of Govt. entrusting audit	
(1)	(2)		(3)
Year into which accounts have so far been audited and reports sent to Govt./ Organisation.	Letter No and date with which reports issued	In the case of delay in certifying the accounts and issue of SAR, indicate the date of receipt of accounts and date of completion of audit.	Period of accounts for which certification of accounts and issue of SAR are in arrears.
(4)	(5)	(6)	(7)
Reasons for arrears and action taken to clear the arrears	Extent to which normal expenditure audit is in arrears. Reasons and action taken to clear the arrears		Remarks if any
(8)	(9)		(10)

Note: Since audit under Section 20(2) is subject to entrustment of audit by president/ Governor/ Administrator like entrustment of audit under Section 20(1), the Returns for audit for the period ending 31st December may be sent by 20th January each year alongwith information to be furnished for Sections 19(2), 19(3) and 20(1) of the Audit Act, as per instructions contained in Headquarters circular letter No. 1075-Audit II/18-TAI (RGL)/ 1985 dated 22.7.1985.

(Authority: Circular No 39-Audit II/1985, letter No. 1748-Audit II/ 18-85 dated 21.11.1985.)

13.06. Illustrative questionnaire on some selected topics

A set of questionnaire relating to some of the activities of the organisation is given *for illustration as under:-*

I Purchase of Equipments

- (a) The date on which necessity for purchase of the equipment was felt.
- (b) The date on which tenders were invited. If not, was the equipment procured from approved dealer?
- (c) The conditions of making payment i.e., 90% as advance for equipment and 10% after installation
- (d) The mode of payment i.e., in cash, through cheque or Bank Draft.
- (e) The date of placing supply order.
- (f) The date of receipt of the equipment and date of making final payment.
- (g) The date of installation.
- (h) The date of entry in the Stock Book after verification by competent authority or committee.
- (i) Did the equipment give required result as per specifications?
- (j) The date from which it stopped working (if applicable).
- (k) The date of lodging complaint of its non-working.
- (l) The dates of its repairs done, if any.
- (m) The repairing charges made or not as per terms of supply order.
- (n) Was the repair done during warranty period?
- (o) was there any penalty clause? If so, was the clause invoked?
- (p) The manner in which the penalty was proposed to be recovered.
- (q) The advance payment made to the firm may be noted and commented upon.

II Works

The autonomous bodies can broadly be divided into two categories in respect of execution of works. First category will be of those bodies, which have got an operative engineering division with qualified hands. The second category will be of those bodies, which get their works executed through contractors.

The following questions should get attention of the members of audit party, who examine the records of works expenditure of the first category organisation

- (a) Whether proper estimation of need and cost of construction were worked out?
- (b) Whether the factor of economy was kept in mind by the organisation while preparing the plan?
- (c) Whether materials for execution of work are procured in time and upto optimum needs at controlled prices?
- (d) Whether the changes in designs and specifications during execution were essential? If so, how far the changes have affected the time schedule and cost?
- (e) Has the construction involved procurement of certain plants and machinery? If so, how were those procured and later disposed of?
- (f) How does final cost compare with estimates and are the variations duly analysed?
- (g) Is any Material Consumption Account prepared? How does consumption compare with supply, estimation etc?
- (h) What is the extent of expenditure on maintenance, special repairs, additions and alterations? Do these reveal any defect in planning and/ or execution?

The questions coming in minds of the members of audit party, who examine the records of works expenditure of second category organisation, will be as under

- (a) Whether the procedure for giving out contracts with reference to its accuracy, adequacy, economy etc., was followed?
- (b) Were the terms of contract well defined and items of work clearly specified to avoid ambiguity?
- (c) Was the contract time-bound and was the time capable of being observed?
- (d) Was there adequate supervision over the work of construction and was any periodical report presented to management?
- (e) Was the analysis of rates for extra items in order?

- (f) In case of supply of material, was the excess supply taken back or appropriate cost recovered?
- (g) Was the work certified as complete by qualified personnel and deficiencies, if any, got set right?
- (h) In case of amount released to contractor in shape of cash or material, was the sum released in proportion with the work done?
- (i) In case, the contractor discontinued the work on personal or technical grounds, what was the extra burden thrown on the organisation? The case of extra burden on the organisation may critically be examined keeping in mind the efficiency of the management.

III Accounts

- (a) Whether the forms of accounts were approved by competent authority?
- (b) Do the forms of accounts need any major modification to enable a proper presentation of the affairs?
- (c) Is there a proper system of maintenance of account records, compilation and finalisation of accounts?
- (d) Do the heads of accounts operated upon reveal the activities of the organisation in adequate detail?
- (e) Is the allocation of expenditure between capital and revenue properly done?
- (f) Have the figures of Sundry Debtors and Creditors been supported by relevant details? Steps taken to realise and repay them may be examined fully.
- (g) Do the figures of assets tally with those shown in the register of Assets?
- (h) Have the accounts of each year been duly finalised and approved?
- (i) Have the approved accounts been duly audited and certified by any agency? Here the audit party will have to ascertain the state of compilation, finalisation and certification of accounts.

- (j) The role of Internal audit in respect of proper maintenance of accounts may also be examined and their audit report may be studied.

IV. Finance

- (a) The sources of income of the organisation may be studied and in respect of receipts it should be ascertained whether the system of collection, accounting and remittance to bank is fool-proof? If not, has it resulted in any pilferage, losses etc?
- (b) Are the cash needs assessed from time to time?
- (c) Is the objective of Government assistance in the form of loan and grant achieved by utilising the funds for the specified purposes?
- (d) Whether preliminaries necessary for utilizing Government grant/ loan were duly complied with before assistance was obtained?
- (e) Was Government assistance necessary, excessive/ inadequate?
- (f) Whether the surplus funds were profitably utilised or were lying in current account without earning any revenue?
- (g) Whether Government assistance given for achieving declared objectives was transferred to fixed deposit etc.? Here, lack of organizational activity may be highlighted.
- (h) In cases of borrowings, it should be ascertained whether the terms of the borrowings are normal? Are the borrowings utilised for the objectives for which they were resorted to.
- (i) What are the prospects of repayment of commitments to Government and others? Are the terms of various financial agreements duly honored?

(V). Budgeting

- (a) Is the budget prepared well in time and approved in time?
- (b) Does the budget reflect the objective of a plan and is it used to translate the plan into action?

- (c) Is an analysis of budget over a period of years conducted to see that it tries to translate into action goals of plans and objectives of the organisation?
- (d) Are there fields of activities, wherein budgeting has been constantly defective, in as much as actuals were always considerably, less or more than the budget?
- (e) Are explanations of budget variations with actual examined?
- (f) Were the variations taken note of by the management and remedies sought?
- (g) How far have such variations upset achievements of planned progress?
- (h) Does revision of budget indicate defective planning or any coverage of failure to attain the planned goals due to other reasons?
- (i) Does revision in budget materially affect the goal as provided in the plan? If so, is it taken note of at appropriate level before revision is agreed to?

VI. Research Projects

- (a) What is the procedure adopted for selection of subjects for research?
- (b) Are concerned experts in the line consulted before subject is chosen?
- (c) Is there any assessment of utility of the research and possibility of profitable utilisation?
- (d) Does the organisation possess adequate manpower and other resources to undertake the research? If no, has adequate planning been done to acquire the manpower and resources before the project is undertaken?
- (e) Are adequate funds allocated from year to year for accepted research projects? If the funds are not adequate, what is the rationale of such allocation?
- (f) Do the funds, so allocated compare with the estimated cost of the project?
- (g) Is each research project time-bound? Examine the extensions of time given to see whether the grounds of extension are genuine, unavoidable?
- (h) Is intermediary assessment of continuing research projects done to ensure that research is progressing as planned or is not handicapped for various reasons?

- (i) Is there any research project continued without any noticeable progress resulting in continued deployment of certain personnel, equipment etc., and consequent waste?
- (j) Does any system exist for evaluation of results of research and proper utilisation?
- (k) Does any arrangement exist for propagation of results of research to ensure their profitable utilisation?
- (l) Have the research projects been evaluated by the organisation to see whether time, money and energy were well spent on them?

VII. Plans and Programmes

- (a) Does the organisation seek active participation of all levels of management in formulating its plans?
- (b) Has the responsibility for the planning been assigned? Is planning done on a scheduled basis?
- (c) Do adequate avenues exist for accomplishing the targets fixed in the plan?
- (d) After the plans are framed, are they reviewed by an independent authority before the programme is cleared for implementation?
- (e) Are the plans and programmes reviewed during implementation by means of periodical reports?
- (f) If there are indications that the plans are either not workable or not working, are they modified or formally terminated as early as possible to avoid further outflow of funds in the plan?
- (g) Have priorities been attached to all approved plans?
- (h) Are the plans laid only after adequate search and evaluation of the main problems have been made?

ANNEXURE-1

(Referred in paragraph 2.04.03.)

STANDARD- TERMS & CONDITIONS FOR ACCEPTANCE OF AUDIT UNDER SECTION 20 OF C. & A.G.(DPC) ACT 1971

1. Any expenditure incurred in connection with the audit will be payable by the body to the C& A.G. of India.
2. The C& AG. Of India or any person appointed by him in connection with the audit shall have the same right privileges and authority as the C& A.G. has in connection with the audit of Government accounts?
3. The result of audit will be communicated by C& A.G. or any person appointed by him to the governing body who shall submit a copy of the report alongwith it observations to the Government. The C& A.G. will also forward a copy of the report direct to the Government.
4. The audit is entrusted to the C& A.G. in public interest for period of five years in the first instance, subject to review of arrangement after that period.
5. No other auditor will be appointed for any purpose whatsoever in connection with the accounts of the body (except with the prior approval of the C& A.G.).
6. The scope, extent and manner of conducting audit shall be as decided by the C& A.G.
7. The C& A.G. will have the right to report to Parliament/ State legislature the result of audit, at his discretion.

ANNEXURE-2
(Referred in paragraph 2.04.04.)

**FORMAT ADOPTED BY GOVERNMENT OF INDIA FOR COMMUNICATION OF
ENTRUSTMENT OF AUDIT UNDER SECTION 20(1) OF C. & A.G.(DPC) ACT 1971**

NO.

**Government of India,
Ministry of Finance
Department of Economic Affairs,
New Delhi,**

To,

**The Comptroller & Auditor General of India,
New Delhi.**

**SUBJECT- Entrustment of audit of accounts to the Comptroller & Auditor
General of India under Section 20 of the C& A.G. (DPC Act, 1971).**

Sir,

I am directed to state that the President is pleased to request the Comptroller & Auditor General of India to undertake the audit of the accounts of
.....in terms of Section 20 of the C& A.G.'s (Duties, Powers and conditions of service Act, 1971).

3. As required under the said Section, the office of the Comptroller and Auditor General of India has been consulted vide their U.O.
No.....
.....
4. Provisions of sub-Sections (3) of Section 20 of the said Act are satisfied in this case.
5. The terms and conditions for conducting the audit of the accounts of the said Institution/ body/ authority shall be indicated in the annexure hereto.

Yours faithfully,

Officer on special Duty (Budget)

ANNEXURE-3

(Referred in paragraph 3.01.02)

FORMAT FOR REGISTER OF AUTONOMOUS BODIES IN RECEIPT OF GRANTS AND LOANS FROM CONSOLIDATED FUND

(In lakh rupees)

Sl No	Name of Units	Year	Opening Balance	Received during year	Total	Total Expenditure during the year	Closing Balance (unspent amount)
			Grants loan	Grants loan	Grants loan		Grants loan

ANNEXURE-4

(Referred to in Para 3.02.01 of Chapter 3)

**REGISTER SHOWING VARIOUS AUTHORITIES AUTHORISED TO
SANCTION/DISBURSE SPECIFIC PURPOSES GRANTS/ LOAN TO
AUTONOMOUS BODIES DURING THE YEAR 19.....20..... REQUIRED FOR
AUDIT UNDER SECTION 15 OF C.&A.G'S (DPC) ACT 1971**

(In Lakh Rupees)

Sl. No.	Name of the Department	Name of Authority to sanctioning/ disbursing the specific purposes grants/loans to the body	Amount Sanctioned	Amount disbursed	Name of recipient autonomous bodies to whom specific purpose grants/ loans were sanctioned/ disbursed during the year	Remarks
--------------------	-----------------------------------	--	------------------------------	-----------------------------	--	----------------

ANNEXURE-5

(Referred in paragraph 3.02.02)

**FORMAT FOR REGISTER OF SANCTIONING AUTHORITIES TO BE
AUDITED UNDER SECTION 15 OF C&A.G. (D.P.C.) ACT, 1971.**

Sl. No.	Name of Department/ Sanctioning Authority	For sanctioning Authority		For Controlling Authority	
		No. of units	No. of days required	No. of Units	No. of days required

ANNEXURE-6

(Referred in paragraph 4.03)

ACCOUNTANT GENERAL (AUDIT) UTTARAKHAND INSTRUCTIONS REGARDING NEW FACTS TO BE ADDED AND DELETED AT THE TIME OF EDITING

कार्यालय महालेखाकार (लेखापरीक्षा), उत्तराखण्ड, देहरादून

पत्रांक : आई.टी.ए. / 03 / 2011-12 /
दिनांक : 22.01.2014

सेवा में,

वरिष्ठ उपमहालेखाकार
(स्थानीय निकाय)

विषय : लेखापरीक्षा निरीक्षण प्रतिवेदनों की पश्च समीक्षा (Post Review) में पायी गयी कमियों तथा सम्पादन (editing) के समय नये तथ्यों को जोड़े जाने तथा हटाये जाने के सम्बन्ध में।

महोदया,

लेखापरीक्षा निरीक्षण प्रतिवेदनों की पश्च समीक्षा के दौरान लेखापरीक्षा निरीक्षण प्रतिवेदनों में कई कमियां संज्ञान में आयी हैं, जिन्हें सम्बन्धित क्षेत्र द्वारा निरीक्षण प्रतिवेदनों के सम्पादन के दौरान देखा जाना चाहिए था तथा निरीक्षण दल के सम्बन्धित सदस्यों से उस पर लिखित में स्पष्टीकरण प्राप्त कर कमियों को दूर कराया जाना चाहिए। इसके अतिरिक्त निरीक्षण प्रतिवेदनों के सम्पादन के समय मूल प्रस्तर को संशोधित करने, नये तथ्यों को शामिल करने या हटाये जाने के प्रकरण भी संज्ञान में आये हैं। इस सम्बन्ध में महालेखाकार द्वारा निम्नलिखित निर्देश दिये गये हैं, जिनका अनुपालन सभी लेखापरीक्षा दलों तथा क्षेत्रों द्वारा सुनिश्चित किया जाय:

1. लेखापरीक्षा दल निरीक्षण प्रतिवेदन में समस्त वांछित औपचारिकताएं पूर्ण करके निरीक्षण प्रतिवेदन मुख्यालय को प्रेषित करें।
2. समस्त लेखापरीक्षा दल (समीक्षा दलों सहित) निरीक्षण प्रतिवेदनों को लेखापरीक्षा समाप्ति के तीन दिन के अन्दर मुख्यालय को प्रेषित करना सुनिश्चित करें, ताकि निरीक्षण प्रतिवेदन मुख्यालय पर एक सप्ताह के अन्दर प्राप्त हो जाय तथा सम्बन्धित क्षेत्र द्वारा निरीक्षण प्रतिवेदन लेखापरीक्षा समाप्ति के एक माह के अन्दर निर्गत किया जाना सुनिश्चित किया जाय।

3. निरीक्षण प्रतिवेदन में संलग्न अधिकारियों/कर्मचारियों की सूची, अगले पांच वर्ष में सेवा निवृत्त होने वाले अधिकारियों/कर्मचारियों की सूची, सामान्य भविष्य निधि से सम्बन्धित सूची, आहरण एवं जमा की धनराशियों की सूची में जाँचकर्ता द्वारा हस्ताक्षर किये जाय।
4. लेखापरीक्षा ज्ञाप पर इकाई द्वारा दिये गये उत्तर का सत्यापन कर लेखापरीक्षा दल के सम्बन्धित सदस्य द्वारा हस्ताक्षर किया जाय। लेखापरीक्षा ज्ञाप पर उठाये गये बिन्दुओं को यदि निरस्त किया जाता है तो कारण अंकित करते हुए हस्ताक्षर किये जाय।
5. लेखापरीक्षा दल के सदस्य प्रस्तर में उन्हीं बिन्दुओं को शामिल करें जो आडिट मेमो में उठाये गये हैं। बिना आडिट मेमो जारी किये कोई नया तथ्य शामिल न किया जाय तथा मुख्यालय पर निरीक्षण प्रतिवेदन के सम्पादन के दौरान प्रस्तर में यदि कोई अंश हटाया जाता या संशोधित किया जाता है उसका स्पष्ट कारण अंकित किया जाय।

भवदीय,

वरिष्ठ लेखापरीक्षा अधिकारी
(आई.टी.ए.)

ANNEXURE-7

(Referred in paragraph 4.03.)

ACCOUNTANT GENERAL (AUDIT) UTTARAKHAND INSTRUCTIONS REGARDING SELECTION OF TEST MONTH FOR DETAILED CHECKING

कार्यालय महालेखाकार (लेखापरीक्षा), उत्तराखण्ड, देहरादून

पत्रांक : आई0टी0ए0 / 35 / 2013-14 /

दिनांक : 19.09.2013

कार्यालय आदेश

लेखापरीक्षा में विस्तृत जाँच हेतु माह के चयन एवं रोकड़ बही की अंकगणितीय शुद्धता तथा रसीद बही के प्रतिपणों से प्राप्तियों की जाँच के सम्बन्ध में महालेखाकार द्वारा निम्नलिखित आदेश दिये गये हैं :

- (i) लेखापरीक्षा अवधि का व्यय विवरण प्राप्त करके, व्यय विवरण के आधार पर सबसे अधिक व्यय वाले माह को विस्तृत जाँच हेतु चयनित किया जाना चाहिए।
- (ii) लेखापरीक्षा की कुल अवधि का 8.33 प्रतिशत अर्थात् 12 माह में एक माह तथा 18 माह से अधिक के लिए अधिकतम दो माह विस्तृत जाँच हेतु चयनित किये जाने चाहिए।
- (iii) विस्तृत जाँच हेतु जिन दो माह का चयन किया जाय वे दोनों माह अलग-अलग वर्ष के होने चाहिए।
- (iv) विस्तृत जाँच हेतु एक चयनित माह के अतिरिक्त एक माह और दो चयनित माह के अतिरिक्त दो माह की अंकगणितीय शुद्धता तथा प्राप्तियों की जाँच रसीद बही के प्रतिपणों एवं रोकड़ बही से की जानी चाहिए।
- (v) यदि लेखापरीक्षा अवधि पाँच वर्ष से अधिक हो तो सम्पूर्ण लेखापरीक्षा अवधि के प्रथम पाँच वर्ष के ब्लाक के लिए विस्तृत जाँच हेतु दो माह, अंकगणितीय शुद्धता के लिए दो माह तथा प्राप्तियों की रसीद बही के प्रतिपणों की जाँच हेतु दो माह का चयन किया जाना चाहिए। पाँच वर्ष के उपरान्त शेष अवधि के लिए भी पाँच- पाँच वर्ष के ब्लाक के लिए यही प्रक्रिया अपनायी जानी चाहिए।

उदाहरणार्थ – यदि किसी इकाई की लेखापरीक्षा 2002-03 से 2012-13 तक की जानी है तो विस्तृत जाँच हेतु, अंकगणितीय शुद्धता हेतु एवं रसीद बही के प्रतिपणों से प्राप्तियों की जाँच हेतु माह का चयन निम्न तालिका के अनुसार किया जाना चाहिए :

ब्लाक	अवधि	विस्तृत जाँच हेतु हेतु चयनित माह	अंकगणितीय शुद्धता हेतु चयनित माह	रसीद बही के प्रतिपणों से प्राप्तियों की जाँच हेतु चयनित माह
प्रथम	2002-03 से 2006-07 तक	2	2	2
द्वितीय	2007-08 से 2011-12 तक	2	2	2
तृतीय	2012-13	1	1	1

1. ऐसी इकाईयां जिनकी लेखापरीक्षा पाँच वर्ष से अधिक अवधि के लिए बकाया है उनकी लेखापरीक्षा हेतु आवश्यकतानुसार 3 दिन से 5 दिन का समय दिया जा सकता है।

समस्त क्षेत्र इन आदेशों का अनुपालन सुनिश्चित करें।

वरिष्ठ लेखापरीक्षा अधिकारी
(आई0टी0ए0)

ANNEXURE-8
(Referred in paragraph 5.21)

**ACCOUNTANT GENERAL (AUDIT) UTTARAKHAND INSTRUCTIONS
REGARDING CHECKING OF GPF RECORDS DURING AUDIT**

कार्यालय महालेखाकार (लेखापरीक्षा), उत्तराखण्ड, देहरादून

पत्रांक : आई0टी0ए0 / 29 / 2013-14 / 416
दिनांक : 23.12.2013

सेवा में,

वरिष्ठ उपमहालेखाकार (सामाजिक क्षेत्र)
वरिष्ठ उपमहालेखाकार (स्थानीय निकाय)
वरिष्ठ उपमहालेखाकार (आर्थिक क्षेत्र)
उपमहालेखाकार (सामान्य क्षेत्र)
उपमहालेखाकार (राजस्व क्षेत्र)

विषय : लेखापरीक्षा के दौरान सामान्य भविष्य निधि (GPF) से सम्बन्धित अभिलेखों की जाँच के सम्बन्ध में।

महोदया/महोदय,

उपर्युक्त विषयक यह अवगत कराना है कि महालेखाकार द्वारा निर्देशित किया गया है कि लेखापरीक्षा दलों द्वारा लेखापरीक्षा के दौरान सामान्य भविष्य निधि (GPF) से सम्बन्धित अभिलेखों की गहन जाँच की जाय। आहरणों की शत प्रतिशत जाँच की जाय तथा यह सुनिश्चित किया जाय कि GPF से सम्बन्धित अभिलेखों में आहरण का अंकन किया गया है या नहीं। इकाई की लेखापरीक्षा के समय अधिकारियों एवं कर्मचारियों की सूची दो प्रतियों में प्राप्त की जाय। एक सूची का प्रयोग सेवा पुस्तिकाओं की जाँच तथा दूसरी सूची का GPF अभिलेखों की जाँच हेतु किया जाय। जाँचकर्ता द्वारा सेवा पुस्तिकाओं एवं जी0पी0एफ0 की जाँच किये गये कर्मचारियों के सामने सही (✓) का निशान अंकित कर सूची पर हस्ताक्षर किये जाय।

इस सम्बन्ध में महालेखाकार द्वारा निर्देश दिये गये हैं कि जिन कार्यालयों में कर्मचारियों की संख्या 20 तक है उनके GPF से सम्बन्धित अभिलेखों की शत प्रतिशत जाँच की जाय। 21 से 100

तक 10 अतिरिक्त तथा 100 से अधिक 10 अतिरिक्त जाँच जाय। जाँच रैण्डम सैम्पलिंग के आधार पर की जाय।

इसके अतिरिक्त प्रत्येक क्षेत्र लेखापरीक्षा में जाँच किये गये जी.पी.एफ. से सम्बन्धित प्रेक्षणों का एक डाटा बेस निम्न प्रारूप में तैयार करेगा, तथा प्रत्येक त्रैमास की समाप्ति पर आई.टी.ए. अनुभाग को उपलब्ध करायेगा।

लेखापरीक्षा निरीक्षण प्रतिवेदन संख्या	इकाई का नाम	लेखापरीक्षा अवधि	लेखापरीक्षा तिथि	कर्मचारियों की संख्या	जाँच की गयी संख्या	आपत्ति का विवरण

महालेखाकार द्वारा भविष्य में इन नियमों का कड़ाई से अनुपालन सुनिश्चित करने हेतु निर्देशित किया गया है।

भवदीय,

वरिष्ठ लेखापरीक्षा अधिकारी
(आई0टी0ए0)

ANNEXURE-9
(Referred in para 9.01)

LIST OF UNITS AUDITED UNDER SECTION 14 OF CAG (DPC) ACT 1971 BY
(a) SOCIAL SECTOR

Sl. No.	NAME OF THE UNITS	SECTION UNDER WHICH AUDITED	PERIOD OF AUDIT
1.	DBS College Dehradun	14(1)	Annual
2.	MKP PG College Dehradun	14(1)	Annual
3.	SMJN College Haridwar	14(1)	Annual
4.	Arya Kanya Mahavidyalaya Almora	14(1)	Triennial
5.	SCERT Narender Nagar	14(1)	Biennial
6.	DWT College Dehradun	14(1)	Biennial
7.	DAV (PG) College Dehradun	14(1)	Biennial
8.	Shri Guru Ram Rai College Dehradun	14(1)	Biennial
9.	MPG College Mussoorie Dehradun	14(1)	Biennial
10.	RMP PG College Haridwar	14(1)	Biennial
11.	BSM PG College Roorkee	14(1)	Biennial
12.	KLD AB College Roorkee	14(1)	Biennial
13.	Chinmay Degree College Haridwar	14(1)	Biennial
14.	SDPC College Roorkee	14(1)	Biennial
15.	Mahila Mahavidyalaya PG College Haridwar	14(1)	Biennial
16.	Chandrawati Tiwari Kanya Mahavidyalaya Kashipur	14(1)	Biennial
17.	Rashtriya Madhyamik Shiksha Abhiyan (RMSA) , Chamoli,	14(1)	Annual
18.	Rashtriya Madhyamik Shiksha Abhiyan (RMSA) , Pauri	14(1)	Annual
19.	Rashtriya Madhyamik Shiksha Abhiyan (RMSA) , Tehri,	14(1)	Annual
20.	Rashtriya Madhyamik Shiksha Abhiyan (RMSA) , Uttarkashi,	14(1)	Annual
21.	Rashtriya Madhyamik Shiksha Abhiyan (RMSA), Dehradun,	14(1)	Annual
22.	Rashtriya Madhyamik Shiksha Abhiyan (RMSA) , Haridwar	14(1)	Annual
23.	Rashtriya Madhyamik Shiksha Abhiyan (RMSA) , US Nagar	14(1)	Annual
24.	Rashtriya Madhyamik Shiksha Abhiyan (RMSA), Nainital	14(1)	Annual
25.	Rashtriya Madhyamik Shiksha Abhiyan (RMSA) ,Almora,	14(1)	Annual
26.	Rashtriya Madhyamik Shiksha Abhiyan (RMSA), Bageshwar	14(1)	Annual

27.	Rashtriya Madhyamik Shiksha Abhiyan (RMSA) Pithoragarh	14(1)	Annual
28.	Rashtriya Madhyamik Shiksha Abhiyan (RMSA) Champawat,	14(1)	Annual
29.	Rashtriya Madhyamik Shiksha Abhiyan (RMSA) Rudraprayag,	14(1)	Annual
30.	Distict Project Director Rashtriya Madhyamik Shiksha Abhiyan (RMSA) Nanoorkheda Dehradun	14(1)	Triennial
31.	Sarv Shiksha Abhiyan, Pauri	14(1)	Annual
32.	Sarv Shiksha Abhiyan, Chamoli	14(1)	Annual
33.	Sarv Shiksha Abhiyan, Tehri,	14(1)	Annual
34.	Sarv Shiksha Abhiyan, Uttarkashi	14(1)	Annual
35.	Sarv Shiksha Abhiyan, Dehradun	14(1)	Annual
36.	Sarv Shiksha Abhiyan, Haridwar	14(1)	Annual
37.	Sarv Shiksha Abhiyan, US Nagar	14(1)	Annual
38.	Sarv Shiksha Abhiyan, Nainital	14(1)	Annual
39.	Sarv Shiksha Abhiyan, Almora	14(1)	Annual
40.	Sarv Shiksha Abhiyan, Bageshwar	14(1)	Annual
41.	Sarv Shiksha Abhiyan, Pithoragarh	14(1)	Annual
42.	Sarv Shiksha Abhiyan, Champawat	14(1)	Annual
43.	Sarv Shiksha Abhiyan, Rudraprayag	14(1)	Annual
44.	Sarv Shiksha Abhiyan, Nanoorkheda, Dehradun	14(1)	Annual
45.	Zila Saksharta Samiti , Pauri	14(1)	Triennial
46.	Zila Saksharta Samiti , Chamoli	14(1)	Triennial
47.	Zila Saksharta Samiti , Tehri	14(1)	Triennial
48.	Zila Saksharta Samiti , Uttarkashi	14(1)	Triennial
49.	Zila Saksharta Samiti, Dehradun	14(1)	Triennial
50.	Zila Saksharta Samiti, Haridwar	14(1)	Triennial
51.	Zila Saksharta Samiti, US Nagar	14(1)	Triennial
52.	Zila Saksharta Samiti, Nainital	14(1)	Triennial
53.	Zila Saksharta Samiti, Almora	14(1)	Triennial
54.	Zila Saksharta Samiti, Bageshwar	14(1)	Triennial
55.	Zila Saksharta Samiti, Pithoragarh	14(1)	Triennial
56.	Zila Saksharta Samiti , Champawat	14(1)	Triennial
57.	Zila Saksharta Samiti, Rudraprayag	14(1)	Triennial
58.	Zila Saksharta Samiti, Secretary ZSS Dehradun	14(1)	Triennial
59.	Member Secretary State Literacy Mission Authority Nanoorkhera Dehradun	14(1)	Triennial
60.	Upper Zila Siksha Adhikari (Basic) , MDM , Pauri	14(1)	Annual
61.	Upper Zila Siksha Adhikari (Basic) , MDM ,Chamoli	14(1)	Annual
62.	Upper Zila Siksha Adhikari (Basic) , MDM , Tehri,	14(1)	Annual
63.	Upper Zila Siksha Adhikari (Basic) , MDM , Uttarkashi	14(1)	Annual

64.	Upper Zila Siksha Adhikari (Basic) , MDM, Dehradun	14(1)	Annual
65.	Upper Zila Siksha Adhikari (Basic) , MDM , Haridwar	14(1)	Annual
66.	Upper Zila Siksha Adhikari (Basic) , MDM , US Nagar	14(1)	Annual
67.	Upper Zila Siksha Adhikari (Basic) , MDM , Nainital	14(1)	Annual
68.	Upper Zila Siksha Adhikari (Basic) , MDM , Almora	14(1)	Annual
69.	Upper Zila Siksha Adhikari (Basic) , MDM , Bageshwar	14(1)	Annual
70.	Upper Zila Siksha Adhikari (Basic) , MDM , Pithoragarh	14(1)	Annual
71.	Upper Zila Siksha Adhikari (Basic) , MDM , Champawat	14(1)	Annual
72.	Upper Zila Siksha Adhikari (Basic) , MDM , Rudraprayag	14(1)	Annual
73.	District Rural Development Authority, Pauri	14(1)	Annual
74.	District Rural Development Authority, Chamoli	14(1)	Annual
75.	District Rural Development Authority, Tehri	14(1)	Annual
76.	District Rural Development Authority, Uttarkashi	14(1)	Annual
77.	District Rural Development Authority, Dehradun	14(1)	Annual
78.	District Rural Development Authority, Haridwar	14(1)	Annual
79.	District Rural Development Authority, US Nagar	14(1)	Annual
80.	District Rural Development Authority, Nainital	14(1)	Annual
81.	District Rural Development Authority, Almora	14(1)	Annual
82.	District Rural Development Authority, Bageshwar	14(1)	Annual
83.	District Rural Development Authority, Pithoragarh	14(1)	Annual
84.	District Rural Development Authority, Champawat	14(1)	Annual
85.	District Rural Development Authority, Rudraprayag	14(1)	Annual
86.	Secretary Education Board , Ramnagar	14(1)	
87.	State Urban Development Authority , Dehradun	14(1)	
88.	Jheel Vikas Pradhikaran , Nainital	14(1)	
89.	Bhagirathi Nadi Ghati Vikas Pradhikaran	14(1)	Triennial
90.	Doon Ghati Vikas Pradhikaran	14(1)	
91.	Gangotri Vikas Pradhikaran	14(1)	Triennial
92.	G.B.Pant Engineering College Ghurdori Pauri	14(1)	Annual
93.	Kumaon Engineering College Dwarahat Almora	14(1)	Annual
94.	State Aid Control Society Uttarakhand	14(1)	Biennial
95.	Uttarakhand Environment Conservation and Pollution Control Board , Dehradun	14(1)	Biennial
96.	Regional Office Uttarakhand Environment Conservation and Pollution Control Board , Dehradun	14(1)	Triennial

97.	Regional Office Uttarakhand Environment Conservation and Pollution Control Board , Roorkee	14(1)	Triennial
98.	Regional Office Uttarakhand Environment Conservation and Pollution Control Board , Haldwani	14(1)	Triennial
99.	Regional Office Uttarakhand Environment Conservation and Pollution Control Board , Kashipur	14(1)	Triennial
100.	Bamboo Mission Dehradun	14(1)	Biennial
101.	Uttarakhand Minority Welfare & Waqf Board, Dehradun	14(1)	Biennial
102.	Mussoorie Dehradun Development Authority,Dehradun	14(1)	Biennial
103.	Haridwar Development Authority,Haridwar	14(1)	Biennial
104.	Education for All Board, Dehradun	14(1)	Biennial
105.	Matichaya Parvatiya Vikas Samiti, Tehri Garhwal	14(1)	Biennial
106.	Parvatiya Jan Kalyan Samiti, Tehri Garhwal	14(1)	Biennial
107.	M/s Dev Rishi Education Society, Dehradun	14(1)	Biennial

(b) ECONOMIC SECTOR

1.	Govt.Hotel Management & Technical Institute, Dehradun	14(1)	Biennial
2.	Govt.Hotel Management & Technical Institute, Almora	14(1)	Biennial
3.	I.T. Development Agency Vasant Vihar Dehradun	14(1)	Biennial
4.	UREDA, Dehradun	14(1)	Biennial
5.	Pashudhan Vikas Board, Dehradun	14(1)	Biennial
6.	Small, Farm Agri Consortium, Dehradun	14(1)	Biennial
7.	Tourism Development Board, Pantnagar	14(1)	Biennial
8.	Uttarakhand Science & Technology Board, Dehradun	14(1)	Biennial
9.	Uttarakhand Jaivik Utpad Parishad, Dehradun	14(1)	Biennial
10.	Uttarakhand Handicraft Development Board, Patel Nagar, Dehradun	14(1)	Biennial
11.	Space Utilization Centre for Science and Technology	14(1)	Annual
12.	Uttarakhand Rajya Sahkari Vipnan Sansthan, Dehradun	14(1)	Biennial

ANNEXURE-10

(Referred to in paragraph 11.01.01)

LIST OF AUTONOMOUS BODIES AUDITED UNDER SECTIONS 19(3), AND 20(1) OF CAG (DPC) ACT 1971

Serial Number	Name of autonomous body	Section of Audit Act applicable.	Period of Audit
(1)	(2)	(3)	
1.	Doon University ,Dehradun	19(3)	Annual
2.	Kumaon University, Nainital	19(3)	Annual
3.	Uttarakhand Sanskrit University, Haridwar	19(3)	Annual
4.	Uttarakhand Technical University, Dehradun	19(3)	Annual
5.	G.B.Pant Agriculture and Technical University Pantnagar	19(3)	Annual

Uttarakhand Payjal Nigam

Sl. No.	Name of Autonomous Body	Section of Audit Act Applicable	Period of Audit
1.	<i>CD, Uttarakhand Payjal Nigam, Dehradun</i>	20(1)	Annual
2	CD, Uttarakhand Payjal Nigam, Sinaula, Mussoorie, Dehradun	20(1)	Annual
3	CD Uttarakhand Payjal Nigam Chamba Tehri	20(1)	Annual
4	CD Uttarakhand Payjal Nigam Nay Chakrata (Purodi)	20(1)	Annual
5	DDN Division, Uttarakhand Payjal Nigam Dehradun	20(1)	Annual
6	CD, Uttarakhand Payjal Nigam, Rudraprayag	20(1)	Annual
7	CD Uttarakhand Payjal Nigam Devprayag (Tehri)	20(1)	Annual
8	CD Uttarakhand Payjal Nigam Ghansali Tehri	20(1)	Annual
9	CD Ist Uttarakhand Payjal Nigam Kotdwar	20(1)	Annual
10	CD IInd, Uttarakhand Payjal Nigam, New Tehri	20(1)	Annual
11	CD Uttarakhand Payjal Nigam Ranikhet	20(1)	Annual
12	CD Uttarakhand Payjal Nigam, Haridwar	20(1)	Annual
13	Yantrik Division Uttarakhand Payjal Nigam, Dehradun	20(1)	Annual
14	CD II Nirman Sakha, Uttarakhand Payjal Nigam Kandoliya Pauri	20(1)	Annual
15	CD Ist, Uttarakhand Payjal Nigam, Pauri	20(1)	Annual
16	CD Uttarakhand Payjal Nigam Nainital	20(1)	Annual

17	CD Uttarakhand Payjal Nigam Muni Ki Reti (Tehri)	20(1)	Annual
18	CD Uttarakhand Payjal Nigam Haldwani	20(1)	Annual
19	CD Uttarakhand Payjal Nigam Bageshwar	20(1)	Annual
20	CD Uttarakhand Payjal Nigam Ramnagar	20(1)	Annual
21	CD Uttarakhand Payjal Nigam Bhikyasen	20(1)	Annual
22	CD Uttarakhand Payjal Nigam Didihat , Pithoragarh	20(1)	Annual
23	II CD Uttarakhand Payjal Nigam Almora	20(1)	Annual
24	Yantrik Division Uttarakhand Payjal Nigam Haldwani	20(1)	Annual
25	CD Uttarakhand Payjal Nigam Uttarakashi	20(1)	Annual
26	II CD Uttarakhand Payjal Nigam Dehradun	20(1)	Annual
27	Yantrik Division (Mechanical Branch) Uttarakhand Payjal Nigam, Kotdwar	20(1)	Annual
28	CD, Uttarakhand Payjal Nigam, Gopeshwar (Chamoli)	20(1)	Biennial
29	Yantrik Division Uttarakhand Payjal Nigam Almora	20(1)	Biennial
30	II CD Uttarakhand Payjal Nigam Kotdwar	20(1)	Biennial
31	CD Uttarakhand Payjal Nigam Pithoragarh	20(1)	Biennial
32	CD Uttarakhand Payjal Nigam Kashipur	20(1)	Biennial
33	CD, Uttarakhand Payjal Nigam, Srinagar	20(1)	Biennial
34	CD Uttarakhand Payjal Nigam Almora	20(1)	Biennial
35	II CD Uttarakhand Payjal Nigam Pithoragarh	20(1)	Biennial
36	CD Uttarakhand Payjal Nigam Udham Singh Nagar	20(1)	Biennial
37	CD Uttarakhand Payjal Nigam Champawat	20(1)	Triennial
38	CD Uttarakhand Payjal Nigam, Lohaghat	20(1)	Triennial
39	CD Uttarakhand Payjal Nigam Gangolihat , Pithoragarh	20(1)	Triennial
40	Managing Director Jal Nigam Dehradun	20(1)	Triennial
41	CSD Uttarakhand Payjal Nigam Dehradun	20(1)	Triennial
42	Chief Engineer Jal Nigam Dehradun	20(1)	Triennial
43	EMN Circle Dehradun	20(1)	Triennial
44	9 Circle Jal Nigam Dehradun	20(1)	Triennial
45	Construction Chilia Nola, Ranikhet	20(1)	Triennial
46	13 Circle Nainital	20(1)	Triennial
47	21 Circle, Laxmi Niwas Pithoragarh	20(1)	Triennial
48	Garhwal Circle Pauri	20(1)	Triennial
49	Kumaon Circle Nainital	20(1)	Triennial
50	CW, GMS Road, 404/1 Shanti Vihar Dehradun	20(1)	Triennial
51	Construction Circle New Tehri	20(1)	Triennial
52	GPCU Shri Nagar Camp Dehradun	20(1)	Triennial
53	Ganga Pollution Control Units(GPCU), Yantrik, Uttarakhand Payjal Nigam, Srinagar	20(1)	Annual
54	CW, Uttarakhand Payjal Nigam, Rishikesh	20(1)	Annual
55	CW, Uttarakhand Payjal Nigam, Rudrapur Udham Singh	20(1)	Annual

	Nagar		
56	Ganga Pollution Control Units (GPCU), UKPJN, Haridwar	20(1)	Annual
57	CW UKPJN Srinagar	20(1)	Annual
58	CW, Uttarakhand Payjal Nigam, Nainital	20(1)	Annual
59	GPCU, Yantrik, Uttarakhand Payjal Nigam Haridwar	20(1)	Annual
60	CW, Uttarakhand Payjal Nigam, Chakrata, Dehradun	20(1)	Annual
61	CW UKPJN Ranikhet, Almora	20(1)	Annual
62	CW UKPJN Ram Nagar	20(1)	Annual
63	CW, Uttarakhand Payjal Nigam, Pithoragarh	20(1)	Annual
64	Yantrik (Electrical) Wing, Uttarakhand Pey Jal Nigam Dehradun	20(1)	Annual
65	CW UKPJN Chamba, Tehri	20(1)	Annual
66	CW UKPJN Gopeshwar, Chamoli	20(1)	Annual
67	CW UKPJN Bageshwar	20(1)	Annual
68	Yantrik (Electrical) Wing UKPJN Haldwani	20(1)	Annual
69	Uttarakhand Pay Jal Nigam Defence Colony Dehradun	20(1)	Annual
70	Temporary Construction Wing UKPJN Pauri	20(1)	Annual
71	CW, Uttarakhand Payjal Nigam, Champawat	20(1)	Biennial
72	GPCU Uttarakhand Payjal Nigam Uttarakashi	20(1)	Triennial
Uttarakhand Jal Sansthan			
1	Jal Sansthan Dehradun North	20(1)	Annual
2	Jal Sansthan Dehradun South	20(1)	Annual
3	Jal Sansthan Pithuwala	20(1)	Annual
4	Jal Sansthan Mussoorie	20(1)	Annual
5	Jal Sansthan Maintenance Division Dehradun	20(1)	Annual
6	Jal Sansthan Rishikesh	20(1)	Annual
7	Jal Sansthan Pauri	20(1)	Annual
8	Jal Sansthan Kotdwar	20(1)	Annual
9	Jal Sansthan Tehri	20(1)	Annual
10	Jal Sansthan Devprayag	20(1)	Annual
11	Jal Sansthan Uttarkashi	20(1)	Annual
12	Jal Sansthan Haridwar	20(1)	Annual
13	Jal Sansthan Ganga	20(1)	Annual
14	Jal Sansthan Nainital	20(1)	Annual
15	Jal Sansthan Haldwani	20(1)	Annual
16	Jal Sansthan Udham Singh Nagar	20(1)	Annual
17	Jal Sansthan Almora South	20(1)	Annual
18	Jal Sansthan Ranikhet	20(1)	Annual
19	Jal Sansthan Pithoragarh	20(1)	Annual
20	Jal Sansthan Champawat	20(1)	Annual

21	Jal Sansthan Jalkal Vikasnagar	20(1)	Biennial
22	Jal Sansthan Chamoli	20(1)	Biennial
23	Jal Sansthan Rudraprayag	20(1)	Biennial
24	Jal Sansthan Ramnagar	20(1)	Biennial
25	Jal Sansthan Bageshwar	20(1)	Biennial
26	Jal Sansthan Didihat	20(1)	Biennial