

Gokhale Institute of Politics  
and Economics, Poona 4.

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**MANUAL**  
**OF**  
**AUDIT INSTRUCTIONS.**

(REPRINT)

Corrected upto 31st March 1937.

Gokhale Institute of Politics  
and Economics, Poona 4.



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**EXPLANATION OF ABBREVIATIONS.**

<b>C. A. C.</b>	. . . . .	<b>Civil Account Code.</b>
<b>C. S. (C. C. &amp; A.) R.</b>	. . . . .	<b>Civil Services (Classification, Control and Appeal) Rules.</b>
<b>C. S. R.</b>	. . . . .	<b>Civil Service Regulations.</b>
<b>F. R.</b>	. . . . .	<b>Fundamental Rules.</b>
<b>G. I. F. D.</b>	. . . . .	<b>Government of India, Finance Department.</b>
<b>G. I. H. D.</b>	. . . . .	<b>Government of India, Home Department.</b>
<b>I. O.</b>	. . . . .	<b>India Office.</b>
<b>P. W. D. Code</b>	. . . . .	<b>Public Works Department Code.</b>
<b>S. C. S. R.</b>	. . . . .	<b>Superior Civil Services Rules.</b>
<b>S. R.</b>	. . . . .	<b>Supplementary Rules.</b>

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## INTRODUCTORY NOTE TO THE PRESENT EDITION.

This edition is a reprint of the Manual of Audit Instructions issued in 1926 and takes into account the amendments made up to 31st March 1937.

Section IV of the 1926 edition has been retained in the reprint, partly because the instructions may affect certain matters in respect of the period before 1st April 1937 and partly because they refer to provisions which appear in the Ninth Schedule to the Government of India Act, 1935.

Section IV-A of the edition of 1926 has been omitted from the reprint, as the instructions are inconsistent with the provisions of Section 79 (2) of the Government of India Act, 1935, and therefore are inapplicable to the new conditions which come into existence on 1st April 1937.

Sections V, VI and VII of the 1926 edition have also been omitted, as the rules and orders to which the instructions relate become obsolete on 1st April 1937. In the rare cases in which a reference to any of the instructions in these sections may be necessary, recourse can be had to the edition of 1926.

The instructions in Sections IX and IX-A of the edition of 1926 are out of place in the Manual of Audit Instructions. The Sections have therefore been omitted and their contents will be incorporated in the relevant codes in due course.

In the Sections that appear in the reprint, such of the instructions as have become obsolete or are for obvious reasons no longer necessary have been omitted. The opportunity has been taken to make the modifications necessary to bring the instructions up to date with reference to the rules and orders in force immediately before the commencement of Part III of the Government of India Act, 1935.

NEW DELHI,  
*The 31st March 1937.*

E. BURDON,  
*Auditor-General in India.*

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**INTRODUCTORY NOTE TO THE 1926 EDITION.**

This Manual is a compilation of all the Audit Instructions issued up to 31st March 1926 including those embodied in the publication known as Audit Instructions, Volumes I and II, as well as those which have been published in the form of Audit Instruction Circulars subsequent to the publication of Audit Instructions, Volume II. In future, all Audit Instructions issued will be published in the form of corrections to this Manual and not as circulars as hitherto.

2. The Tables of Contents included in Audit Instructions, Volumes I and II, have been omitted in this volume in order to save space. The paragraphs having been arranged so as to preserve the sequence of the several Fundamental, Supplementary, etc., Rules to which the instructions relate, an elaborate table of contents is not necessary.

3. These instructions are merely intended for the guidance of Audit Officers and are to be followed in interpreting the rules or orders to which they refer. They are not intended to override any orders issued by the Governor-General in Council or a Governor in Council in exercise of any specific powers or discretionary right vested in them under the statute or rules issued under the statute. In view of the provisions of Fundamental Rule 8 it is necessary to state that those instructions which purport to interpret any Fundamental Rule embody the views of the Finance Department of the Government of India. The instructions in Section IV-A of this Manual embody the views of the Government of India.

**M. F. GAUNTLETT,**

*31st March 1926.*

*Auditor-General.*

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