

# The Rules, Regulations, Instructions, Manuals and records used by employees for discharging of their functions.

## **(I) ADMINISTRATION WING**

*The following rules, regulations and manuals are used for discharge of functions.*

- (i) Comptroller and Auditor General's Manual Standing Orders (Administration) Vol.-I.
- (ii) Comptroller and Auditor General's Manual Standing Orders (Administration) Vol.-II.
- (iii) Comptroller and Auditor General's Manual Standing Orders (Administration) Vol.-III.
- (iv) Fundamental Rules and Supplementary Rules Part I to V.
- (v) Manual of Standing Orders (Audit).
- (vi) Comptroller and Auditor General's (Duties, Powers and Conditions of Services) Act, 1971.
- (vii) General Financial Rules.
- (viii) Central Civil Service's Rules (Pension) 1972.
- (ix) Central Services (Medical Attendance) Rules 1944.
- (x) Central Civil Services (Conduct, Classification and Appeal) Rules 1964.
- (xi) Central Government Employees Group Insurance Scheme 1980.
- (xii) Central Civil Services Leave Travel Concession Rules
- (xiii) Central Civil Services / CCA Rules.
- (xiv) Reservation and Concession for Scheduled Castes and Scheduled Tribes.
- (xv) Central Government Health Scheme Rules.
- (xvi) General Provident Fund Rules.
- (xvii) Regulation on Audit & Accounts, 2007

## **(II) Social Sector – I**

- (i) O. P. Manual.
- (ii) M.S.O. (Audit).
- (iii) Auditing Standard of SAI with INTOSAI & ASSOSAI.
- (iv) OAD Manual.
- (v) Jharkhand Financial Rule Part I and II
- (vi) Jharkhand Treasury Code, Vol-I and II
- (vii) Jharkhand Service Code
- (viii) Jharkhand P.W.D Code
- (ix) Guidelines of Performance Audit
- (x) State Budget Manual
- (xi) Jharkhand Educational Committee Act, 2002

**(III) Social Sector – II & Local Audit Wing**

- i. Jharkhand Panchayati Raj, 2001
- ii. Bihar Municipal Act, 1922
- iii. Bihar and Orissa Public Demand Recovery Act, 1914
- iv. Ranchi Municipal Corporation Act, 2001
- v. Bihar Regional Development Authority Act, 1981
- vi. Bihar and Orissa Local Fund Audit Act, 1925
- vii. Mineral Area Development Authority Act, 1986
- viii. Hazaribagh Mines Board Act, 1952
- ix. Jharkhand State Universities Act, 2000
- x. Jharkhand Academic Council Act, 2002
- xi. Bihar Agricultural Produce Market Act, 1960

- xii. Jharkhand Hindu Religious Trust Act, 1950
- xiii. Jharkhand Financial Rules Vol-I & II
- xiv. Jharkhand Treasury Code Vol-I & II
- xv. Jharkhand Service Code (Chapter-VI)
- xvi. Bihar Municipal Accounts Rules 1928
- xvii. Municipal Accounts Rules (Recovery of Taxes) 1951
- xviii. Bihar Agriculture Produce Market Rules, 1975
- xix. Rules made under Local Fund Audit Act
- xx. National Municipal Accounts Manual
- xxi. Jharkhand Panchayati Raj (Budget & Accounts) Rules, 2010.
- xxii. Bihar Municipal Manual
- xxiii. LAD Manual (Vol-I to IV)
- xxiv. Mines and Minerals (Regulation and Development) Act, 1957
- xxv. Bihar Minor Mineral Concession Rules, 2004
- xxvi. Bihar Finance Act, 1981
- xxvii. Jharkhand PWD Code
- xxviii. Jharkhand PWA Code
- xxix. O.P Manual
- xxx. CAG's Manual of Standing Orders (Audit)
- xxxi. CAG's Manual of Standing Orders (Technical)

- xxxii. Auditing Standards issued by C&AG.
- xxxiii. Manual of Instructions for Audit of Autonomous Bodies
- xxxiv. Performance Audit Guidelines
- xxxv. Auditing and Assurance Standards of ICAI
- xxxvi. INTOSAI Guidelines on Internal Control
- xxxvii. ASSOSAI Guidelines for dealing with Fraud and corruption
- xxxviii. Guidelines on Internal Audit
- xxxix. CAG's Policies and Guidelines, Evidence Gathering, Analysis and Evaluation Techniques
  
- xl. Central Government Compilation of General Financial Rule
- xli. Government Accounting Rules, 1990 published by controller General Accounts
- xlii. OAD Manual
- xliii. Income Tax Act 1961
- xliv. Income Tax Rules 1962
- xliv. Finance Act of the year
- xlvi. Budget Manual of the State
- xlvii. Instructions / guidelines issued by the Headquarters' Office from time to time.
- xlviii. LAND REFORMS
- xlix. Chhotanagpur Tenancy Act, 1908

I. Jharkhand Land Reforms Manual

li. Khas Mahal Manual

#### **(IV) Economic And General Sector – I**

##### **Forest receipt & Expenditure**

- (i) Indian Forest Act, 1927
- (ii) Forest conservation Act, 1960
- (iii) Forest conservation Rules, 1981
- (iv) Bihar Forest (Amendment) act, 1981
- (v) Important letters and circulars of Government of Bihar/Jharkhand (Compendium), 1972
- (vi) Important letters and Orders of Forest Conservation Act and environment Protection Act, 1986
- (vii) Wildlife (Protection) Act, 1972
- (viii) Wildlife (Protection) Amendment Act, 1991
- (ix) Bihar Public Land Encroachment Act, 1927 (BPLE)
- (x) Bihar Forest Manuals
- (xi) Bihar Saw Mills (Regulations) Rules,1993

##### **IRRIGATION RECEIPT**

- (i) Bihar Irrigation Act, 1988
- (ii) Bihar Irrigation Act, 1997
- (iii) Bihar Private Irrigation Works Act, 1932
- (iv) Bihar Irrigation Field Channels Act, 1965
- (v) Bihar Public Irrigation and drainage Works Act, 1947
- (vi) Bihar Lift Irrigation Act, 1956
- (vii) Bihar Irrigation Manuals (Bihar Sichai Pustak)

#### **TRANSACTION AUDIT OF PWD DEPARTMENT/DIVISIONS AND CIVIL OFFICES**

- (i) Comptroller and Auditor General (Duties, Powers, and Conditions of Services) Act 1971. u/s13, 19(2), 20(1)
- (ii) O.P. Manual.
- (iii) M.S.O.(Audit)
- (iv) Audit Standard of SAI read with INTOSAI and ASOSAI
- (v) M.S.O.(Technical)
- (vi) Jharkhand Financial Rule

- (vii) Jharkhand Treasury Rule
- (viii) MICA

**(V) Economic & General – II (Commercial)**

- (i) The Company Act, 1956.
- (ii) CAG, MSO (Audit).
- (iii) Commercial Audit Manual.
- (iv) Electricity Supply (Annual Accounts) Rules, 1985.
- (v) The Electricity Act, 2003.
- (vi) Electricity Board Audit Manual.
- (vii) Finance & Accounts Code of Electricity Board.
- (viii) Circulars/Instructions/Guidelines received from Comptroller and Auditor General Office from time to time.
- (ix) Financial Attest Audit Manual of CAG.
- (x) Performance Auditing Guidelines of CAG.
- (xi) Manual for Audit of Autonomous Bodies of CAG

**(VI) Revenue Sector**

- (A) MINES AND MINERALS (As adopted by the Government of Jharkhand)
  - (i) Mines and Minerals (Regulation and Development Act, 1957
  - (ii) Mines and Minerals Concession Rules, 1960
  - (iii) Bihar Minor Mineral Concession Rules, 1970
  - (iv) Jharkhand Minor Mineral Concession Rules, 2004 (7/04)
  - (v) Mining Leases ( Modification of Term ) Rules, 1956
  - (vi) The Cess and Other Taxes on Mineral (Validation) Act, 1992
  - (vii) The Mining and Minerals (Regulation and Development) Amendment Act, 1994
  - (viii) Manual of Mining Receipts and Expenditure
  
- (B) COMMERCIAL TAXES (As adopted by the Government of Jharkhand)
  - (i) Jharkhand Finance Act, 2001
  - (ii) Bihar Sales Tax Rules, 1983
  - (iii) Bihar Entertainment Tax Act, 1981 Rules, 1983
  - (iv) Bihar Entertainment Tax Rules, 1984

- (v) Bihar Electricity Duty. Act, 1948, Bihar Electricity Duty Amendment Rules 2012
- (vi) Bihar Electricity Duty Rules, 1948
- (vii) Bihar Luxury Tax Act, 1988
- (viii) Bihar Luxury Tax Rules, 1988
- (ix) Bihar Tax on Entry of Goods in Local Area Act, 1993
- (x) Central Sales Tax Supplementary Rules, 1990
- (xi) Rules and Regulations under State Industrial Policies
- (xii) JVAT Act & JVAT Rules 2006, Central Sales Tax (Jharkhand) Rules 2006

(C) EXCISE DUTY (As adopted by the Government of Jharkhand)

- (i) Bihar Excise Act, 1988

(D) MOTOR VEHICLE TAX (As adopted by the Government of Jharkhand)

- (i) Motor Vehicle Act, 1988
- (ii) Central Motor Vehicle Rules, 1989
- (iii) Bihar Motor Vehicle Rules, 1992
- (iv) Bihar Motor Vehicle Act, Taxation Rules, 1994
- (v) Bihar Motor Vehicle Act, Taxation Act 1998
- (vi) Motor Vehicle Act, 1939
- (vii) Bihar Motor Vehicles (Amendment) Rules
- (viii) Jharkhand Motor Vehicles Taxation Act, 2001

(E) STAMP AND REGISTRATION (As adopted by the Government of Jharkhand)

- (i) Bihar Regional Development Authority Act, 1981
- (ii) Indian Stamp Act, 1899
- (iii) Registration Act, 1908

(F) LAND REFORMS (As adopted by the Government of Jharkhand)

- (i) Bihar and Orissa PDR Act, 1914
- (ii) Santhal Pragana Tenancy Act, 1949
- (iii) Chhotanagpur Tenancy Act, 1908
- (iv) Jharkhand Land Reforms Manual
- (v) Jharkhand Land Acquisition Manual
- (vi) Khas Mahal Manual

**(G) REVENUE SECTOR**

- (i) All relevant Acts/Rules relating to Revenue Sector and instructions issued thereunder are being followed.
- (ii) Functions of Report (Revenue Sector) are being discharged as per provisions under MSO (Audit) and instructions issued by Headquarters Office from time to time.
- (iii) Audit of Revenue Sector also include audit of expenditure of auditee units.