

The Uttarakhand Audit Act, 2012

Section 3 - for their assistance;

section 3 and interalia includes such officer on whom powers of the Director are conferred upon under sub-section (4) of said section; (c) 'Auditor' also includes Director and all other Officers appointed under d) 'Local authority' means Municipal Board or Municipal Corporation, Notified Area Committee, Town Area Committee, Zila Parishad, Kshettra Samiti, Village Sabha or any other authority constituted for the purpose of local self-Government or village administration or legally entitled to or entrusted by the State Government with the control or management of municipal or local fund and includes any Society, Body or Institution whether incorporated or not notified by the State Government by general or special order to be a local authority for the purposes of this Act; (e) 'special audit' in relation to a local authority means an audit of account for a specified period or pertaining to a specified item or series of items, of account requiring exhaustive checking conducted under the orders of the State Government or on the request of the Head of the Department, Head of the Office, Drawing and Disbursing Officer (with Local bodies, Co-operative, Panchayat Audit); (f) 'test audit' means an annual audit of accounts of one or more months in a year selected at random by the auditor with a general review of the accounts of the year; (g) 'concurrent audit' means a post audit of day-to-day accounts with a general review of the accounts from time to time; (h) 'cent per cent audit' means a post audit of all the transactions of a particular account of a specified period; (i) 'Prescribed Authority' in relation to a local authority means an officer or a body corporate appointed by the State Government, by notification in this behalf; (j) 'Local Fund' means local fund as defined in Financial Hand Book, Volume -II, Part-1 to 4 and Volume-V, Part -1. (k) 'Requisition' means clarification, intimation letter issued on demand by mentioned, authorized officers in