

Annual Administrative Report of Local Audit Department for the year 2013-14

(i) Particulars of organization, function and duties:-

It is a State Govt. Department meant to conduct the audit income/expenditure of Local Funds, which are normally not a part of Consolidated Fund of the State and are not audited by AG. The audit of Universities and H.P. Board of School Education, Marketing Board and five major Market Committees is conducted by this department under pre-audit system. The AG generally does not conduct the audit of these institutions. The department is responsible to conduct the audit of following institutions:

Name of Institutions/Funds

1. H.P. University, Shimla.
2. Ch. Sarwan Kumar H.P. Krishi Vishav Vidyalaya, Palampur.
3. Dr. Y.S. Parmar University of Horticulture & Forestry Nauni, Solan
4. H.P. Board of School Education.
5. H.P. Marketing Board.
6. Market Committees.
7. (a) Govt Educational Institutions(Pupil Funds)
(b) Sanchiyaka Accounts of Schools /Colleges
8. H.P. Hindu Public Religious Institutions and Charitable Endowments
9. HIMUDA
10. Municipal Corporation Shimla
11. Nagar Parishads /Panchayats
12. H.P. Poly Technical pupil's Fund and ITI's
13. H.P. Technical Education Board.
14. The H.P. State Legal Services Authority.
15. Tourism Development Board
16. Fish Farmer's Development Agency
17. H.P. Homeopathic Council
18. H.P. Academy of Arts Cultural & Language.
19. CM Relief Fund/Distt Relief Fund.
20. CM's Sainik Welfare Fund.
21. H.P. Sectt. Canteen
22. Fair & Festivals
23. H.P. Veterinary Council
24. Board of Ayurveda and Unani System of Medicine.
25. H.P. Defence Forces Benevolent Fund Flag Day Fund
26. Rajya Sanik Board Special Fund for R.R. and Sanik Rest House Fund.
27. Small Saving Prize money in all districts, Distt. Sports Cultural Educational Library & Other Development Fund.
28. E-Governances
29. Indira Gandhi Complex Shimla .
30. Mountaineering Institutions & Allied Sports, Manali.
31. HIMCOPS, Shimla

(ii) Powers and Duties of Officers and Employees of the Department :

The department functions under the overall administrative control of

Principal Secretary (Finance) to the Govt. of H.P.

Director-cum-Examiner, Local Fund Accounts: - Special Secretary (Finance) holds the charge of the post of Director-cum-Examiner, Local Fund Accounts, H.P., Shimla. He is also the Head of the Department.

OFFICERS/OFFICIALS POSTED IN H.Q. OFFICE OF THE LOCAL AUDIT DEPARTMENT :

Additional Director: He is the Head of the Office as well as Controlling Officer of the employees of the department who are subordinate to him.

Deputy Director-I: - He is the incharge of the Technical Section. He is responsible for the conducting audit of HIMUDA and vetting of Audit Reports of all the three Universities & Board of School Education Dharamshala, Urban Local Bodies and audit report of educational institutions pertaining to District Solan, Shimla, Sirmaur and Kinnaur and other work as allotted by higher authorities.

Deputy Director –II: - He is responsible for vetting the audit reports of HP Marketing Board Shimla, Market Committees, Temple Trusts, E-Governance, Technical Education Board Dharamshala and audit report of educational institutions pertaining to the District Chamba, Una and Kangra and all other major miscellaneous institutions and any other work allotted by higher authorities.

Assistant Director: - He is functioning as DDO as well as incharge of Administration and Accounts Section. Besides, he is responsible for vetting of Audit reports of all Govt. Schools/ Colleges, ITI & Polytechnic pertaining to the District Kullu, Mandi, Bilaspur, Hamirpur, Lahul-Spiti and Dehra Circle of Kangra District and all other smaller miscellaneous institutions and disposing any other work allotted by higher authorities from time to time .

Section Officer (Establishment):- He is holding the charge of the Administration and Accounts Section.

Section Officer (Technical Section): He is holding the charge of the Technical Section of the H.Q. Office.

Jr. Auditors: - Functioning as dealing Assistants of Accounts, Establishment and Technical Sections in the H.Q. Office of the Local Audit Department.

Clerks :- Typing work of drafts and comparison of Audit Notes. They also function as Diarist and Despatcher etc.

THE OFFICERS POSTED IN THE RESIDENT AUDIT SCHEMES:

Joint Controller/Deputy Controller/Assistant Controller and Section Officers are functioning as incharges of the Resident Audit Schemes in the case of Universities, H.P. Board of School Education, Marketing Board and Market Committees respectively. The

function of these Officers is to conduct the audit of concerned institution and supervision of the work of the subordinate staff posted there.

JUNIOR AUDITORS POSTED IN RESIDENT AUDIT SCHEMES: Junior Auditors posted in Resident Audit Schemes conduct the pre-audit/post audit in the Resident Audit Schemes.

OFFICERS/OFFICIALS POSTED IN THE FIELD:-

Assistant Controllers/Section Officers and Junior Auditors have been posted in the field audit circles to conduct the post audit of the institutions under auditorial jurisdiction of the Local Audit Department. Besides, Additional Director/Deputy Director/Assistant Director also supervise the Audit Parties from time to time.

(iii) ***Procedure followed in the decision making process, including channels of supervision and accountability:***

The correspondence received in the department is processed by the dealing Assistant (Jr. Auditors/Clerks) who put up the same to the Section Officer/Assistant Director/Deputy Directors as the case may be, and the same is finally disposed of at the level of Additional Director or Director or Principal Secretary (Finance) to the Govt. of H.P, depending upon the importance of the case.

In Resident Audit Schemes the initial work of conducting pre/post audit is processed by the Auditors and put up to Section Officer/Assistant Controller/Deputy Controller/Joint Controller as the case may be for scrutiny and final disposal. In circles, incharges of the audit parties are required to take on the spot decisions for conducting post audit depending upon the nature of the cases. However, the staff of Resident Audit Schemes as well as field parties work under the overall control and supervision of the Headquarter of the Department.

(iv) ***The norms set by it for the discharge of its functions:***

The norms to conduct the pre-audit/post audit have been framed/issued by the department to the staff posted for conducting the audit. The norms fixed by the department are as under:

1. Time allotment for conducting the audit.
2. Rates of charging of audit fees.
3. Quantum of audit prescribed for pre-audit and post audit of the various institutions.
4. Month Selection criteria for detailed check in the audit.
5. The department conducts the pre and post audit of the institutions under its auditorial

jurisdiction as per procedures laid down in the Acts/Manuals/ Ordinances/Statutes/Rules of concerned institutions and instructions issued by the respective institutions/Govt. from time to time.

(v) ***Rules, Regulations, Instructions, Manuals and Records held by it or under its control :***

The Department follows the Govt. Rules, Instructions, and Guidelines issued from time to time in its day-to-day functioning. The department also follows the guidelines contained in the H.P. LAD Audit Code/Manual.

(vi) ***A statement of the categories of the documents that are held by it or under its control :***

1. Service record related to its employees.
2. Audit notes of the various institutions under the auditorial jurisdiction of the department.
3. Annual Administrative Report of Local Audit Department.
4. Record of Demand and Collection of Audit Fee due and realized from the various institutions under the auditorial jurisdiction of the Department.

(vii) ***The particulars of any arrangement that exists for consultation with, or representation by the members of the public in relation to the formulation of its policy or administration thereof :***

The department is primarily responsible to conduct the pre/post audit of the institutions under jurisdiction of the department and special audit, if any, assigned by the Govt. from time to time and it does not have direct public dealing.

(viii) ***A statement of the board, councils, committees and other bodies consisting of two or more person constituted as its part of or for the purpose of its advice and as to whether meeting of those Boards councils, Committees and other bodies are open to the public or the minutes of the such meetings are accessible for public :***

The requisite information may be treated as nil, since no board, councils, committees and other bodies consisting of two or more persons have been constituted in this department.

(ix) ***A directory of its Officers and Employees :***

A directory of the Local Audit Department is enclosed as per Annexure – ‘B’

(x) ***The monthly remuneration received by each of its Officers and Employees including the system of compensation as provided in its regulations :***

The pay scales as sanctioned by H.P. Govt. for its employees have been made applicable in this department. No extra remuneration over and above the pay scales is in vogue. The post-wise pay band and grade pay of various posts in the department may, however, be seen at Annexure-“C” The Article Assistants engaged by the department for conducting the field

audit work are paid remuneration @ Rs. 500/- per working day as per scheme approved by the Govt.

- (xi) ***The budget allocated to each of its agency, indicating the particulars of all plans, proposed expenditures and reports on disbursements made :***

Budget is allocated to this department for meeting the expenditure of its establishment and affairs connected there with. There is no agency working under its control to whom the budget allocation is required to be made by the department or the Govt.

- (xii) ***The manner of execution of subsidy programmes, including the amount allocated and the details of beneficiaries of such programmes ;***

Required information may be treated as nil as no subsidy programmes are handled by this department.

- (xiii) ***Particulars of recipients of concession, permits or authorizations granted by it ;***

No concession, permits or authorization are granted by this department.

- (xiv) ***Details in respect of the information available to or held by it, reduced in an electronic form :***

The record of the department, at present, has been kept either in manuscript or in typed form and gradually facilities are being explored to convert the record in electronic form.

- (xv) ***The particulars of facilities available to citizens for obtaining information, including the working of a library or reading room, if maintained for public use.***

All citizens can have the information from the department under RTI Act. However, there is no library or reading room facility available in the department.

- (xvi) ***The names, designations and other particulars of the Appellate Authority***

Public Information Officers & Assistant Public Information Officer in respect of Local Audit Department, H.P.

Headquarter Office :

Sr. No.	Name and Designation of Public information Officer & Assistant Public information Officer (PIO & APIO)	Complete Office Address	Office Telephone No.
1.	Sh. Rajesh Sharma, Director, Local Audit Department Appellate Authority	Local Audit Department Kasumpti, Shimla-9	0177-2620757
2.	Sh. Anil Dutt Sharma, Additional Director, (Public Information Officer)	Local Audit Department Kasumpti, Shimla-9.	0177-2620046
3.	Sh. Basant Singh Kanwar Deputy Director (Assistant Public Information Officer)	Local Audit Department Kasumpti, Shimla-9	0177-2620881

Public Information Officer of the Resident Audit Schemes of the Local Audit Department, H.P.

Sr. No.	Name of Resident Audit Schemes	Designation	Telephone number
1.	Resident Audit Scheme, Ch. Sarwan Kumar H.P. Kishi Vishava Vidyalya, Plampur	Joint Controller(Audit)/Deputy Controller(Audit)	01894-230354
2.	Resident Audit Scheme, H.P. Board of School Education, Dharamashala.	Deputy Controller(Audit)	01892-229333Ext.138
3.	Resident Audit Scheme, H.P.University,Shimla-5.	Joint Controller/ Deputy Controller (Audit)	0177-2830892
4.	Resident Audit Scheme, Dr. Y.S.Parmar,University of Horticulture & Forestry, Solan.	Deputy Controller(audit)	01792-252171
5.	Resident Audit Scheme, H.P.Marketing Board Khalini,Shimla-2	Assistant Controller(Audit)	0177-2621316
6.	Resident Audit Scheme, Market Committee, Shimla & Kinnaur at Dhalli, Shimla.	Section Officer(Audit)	0177-2841167
7.	Resident Audit Scheme, Market Committee, Solan.	Section Officer(Audit)	01792-230459
8.	Resident Audit Scheme, Market Committee, Kangra	Section Officer(Audit)	01892-265195
9.	Resident Audit Scheme, Market Committee, Mandi, (H.P.)	Section Officer(Audit)	01907-265592
10.	Resident Audit Scheme, Market Committee, Kullu(H.P.)	Section Officer(Audit)	01902-222208

Important Contact Numbers :

Sr.No.	Name & Designation	Code	Telephone No.	Residence No.
1.	Sh. Rajesh Sharma, Director.	0177	2620757	9418381433
2.	Sh.Anil Dutt Sharma, Additional Director.	0177	2620046	9418083689

(xvii) Such other information as may be prescribed under the Act. Nil

Other Important Informations of the Department:-**1. Position of audit conducted :**

During the period under report the audit of 246 institutions was conducted by the department.

2. Staff Position:

The total sanctioned strength of the staff was 130 as on 31.3.2014 out of which 103 were filled up and 27 posts were lying vacant.

3. Empanelment of Article Assistants for outsourcing of audit works :

The Govt. has framed a policy/scheme of outsourcing audit work by empanelling suitable persons as Article Assistants with commerce background Graduate/Post Graduate on assignment basis.

4. Income and Expenditure of the Department :

During the period under report, the position of income and expenditure was as under:

Year	Budget/ Expenditure of the department	Govt. Revenue generated in the shape of audit fee by the department	Percentage of revenue generated against expenditure.
2013-14	5.71 Crore	1.91 Crore	33.45

5. Serious irregularities detected during 2013-14

The following serious irregularities were detected on the basis of audit reports of various institutions issued during the year 2013-14 :

1. Municipal Corporation Shimla - 4/2010 to 3/2011

Para No.	Brief Description of irregularities	₹ (Lacs)
8	Non adjustment of outstanding advances.	2689.15
9	Non recovery of receivables from various tax payers.	1147.67
12(1)(b)	Irregular payment of Pay & Allowances to the different categories over and above the sanctioned posts.	216.24
12(2)(C)	Non - Deduction and Non - Deposit of Worker Cess.	1.77
12(3)(a)	Irregular Expenditure in respect of deposit of Service Tax without recovering it from the service receivers.	20.89
13(a)	Excess Payment of pensionary benefits.	1.11

2. Municipal Council Dharamshala - 4/2010 to 3/2012

Para No.	Brief Description of irregularities	₹ (Lacs)
7 (क)	Income of interest not accounted for in the cash book	14.14
11(क)	Outstanding recoveries of House Tax.	116.87
11 (ख)	Financial loss to Municipal Council due to irregular rebate on House tax.	7.80
12	Outstanding recoveries of rent.	11.75
13(ड)	Financial loss to Municipal Council due to non issue of cement at departmental level.	33.00
13(छ)	Irregular payment of advance to the contractor.	12.00
13 (ज)	Irregular payment to the contractor in the shape of extra items.	0.61

3. Municipal Council Una - 4/2010 to 3/2012

Para No.	Brief Description of irregularities	₹ (Lacs)
5 (v)	Non adjustment of advances.	4.02
6.1	Outstanding recoveries of House Tax/ Rent etc.	42.05
6.6	Non deposit of Town and Country planning fee.	45.59
8.1.2	Suspected overpayment to the contractor due to wrong calculations.	1.51

4. Municipal Council Nalagarh - 4/2010 to 3/2012

Para No.	Brief Description of irregularities	₹ (Lacs)
5	Unutilized amount of Grant in Aid.	141.62
6.3	Less interest given by the banks on FDR's.	2.04
7	Outstanding recoveries of Shop Rent.	26.41
8	Outstanding recoveries of Plot Rent area.	3.20
9	Non adjustment of advances.	4.05
26	Irregular benefit given on a/c of ACPS.	0.56
36	Suspected misuse of cement.	0.37
48	Irregular expenditure without sanction of competent authorities.	4.66

5. Nagar Panchayat Sujanpur - 4/2010 to 3/2012

Para No.	Brief Description of irregularities	₹ (Lacs)
5	Outstanding recoveries of House Tax.	20.71
6	Outstanding recoveries of Shop/ Stall rent.	5.54

6. Nagar Panchayat Sarkaghat - 4/2007 to 3/2012

Para No.	Brief Description of irregularities	₹ (Lacs)
9 (ख)	Outstanding recoveries of House Tax/ Shop Rent etc.	42.65
9 (घ)	Loss due to non imposition of surcharge on House Tax arrears.	2.43
9 (ङ)	Financial loss due to not realizing of house tax on prescribed rates.	11.81
9.8	Loss due to less realization of rent from Khokhas and Reharis.	7.54
11 (ज)	Irregular payment to contractor on a/c of stone carriage with out agreement provisions.	0.74
11.11 (ख)	Non recovery of amount from PWD on a/c of construction of Rehan Basera.	4.50

7. Municipal Council Shree Naina Devi ji- 4/2008 to 03/2012

Para No.	Brief Description of irregularities	₹(Lacs)
9 (क)	Outstanding recoveries of Shop Rent.	21.13
12	Outstanding recoveries of House Tax.	6.88
19	Non recovery of rent from shop no. 1 of Temple Trust Shree Naina Devi Ji.	21.64

30	Irregular expenditure without sanction of competent authorities.	6.18
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8. Municipal Council Dalhousie- 4/2010 to 03/2012

Para No.	Brief Description of irregularities	₹(Lacs)
8 (i) (ii) (iii) (iv)	Outstanding recoveries of House Tax/ Water Tax/ Sanitation Tax/ Shop Rent arrears.	122.46
8 (6)	Outstanding recoveries of Mobile Towers installation charges/ renewal Fee.	1.70
8 (10) (ii)	Outstanding recoveries of rent of Cinema Hall building.	3.58

9. Nagar Panchayat Talai - 4/2010 to 3/2013

Para No.	Brief Description of irregularities	₹ (Lacs)
6	Loss of additional income of interest due to financial mismanagement	4.65
8 (क)	Outstanding recoveries of House Tax.	25.76

10. Municipal Council Baddi -4/2008 to 3/2012

Para No.	Brief Description of irregularities	₹ (Lacs)
4 (घ) (ii)	Loss of additional income of interest due to financial mismanagement.	36.69
8	Non recovery of Maintenance Charges	54.68
10, 14	Outstanding recoveries of Shop Rent.	11.02
28	Non deduction of Income Tax from contractors bill	3.24
15	Outstanding recoveries of Mobile Towers installation charges/ renewal Fee.	3.55

11. Municipal Council Theog, Distt. Shimla -04/2011 to 03/2013

Para No.	Brief Description of irregularities	₹ (Lacs)
4 (3)	Less deposit of interest in Municipal fund due to wrong calculation of interest on investments.	1.44
7	Outstanding recoveries of House Tax.	83.36
8	Outstanding recoveries of Rent.	25.38
8 (2)	Non recovery of lease money of shops of commercial complex bus stand.	12.52
11	Excess Establishment Expenditure in contravention to the provision.	24.64
13	Allotment of construction work without preparing justification.	72.59

12. Municipal Council Rampur Bushair , Distt. Shimla -04/2011 to 03/2013

Para No.	Brief Description of irregularities	₹ (Lacs)
5.1	Less receipt of interest due to wrong calculation.	2.13
6.3	Non issue of utilization certificates of GIAs.	70.32
7.1	Non Recoveries of arrears under various heads.	79.36
7.2	Financial Loss due to non increasing the rates of house tax as per rules.	20.03
12	Non adjustment of advances.	77.23

13. Nagar Panchayat Bhota - 4/2010 to 3/2013

Para No.	Brief Description of irregularities	₹ (Lacs)
5 (क)	Income received but not deposited in bank account.	3.35
6	Outstanding recoveries of House Tax.	12.14
7	Recoverable amount of Shop/ Rehari Rent arrears.	3.14

14. Municipal Council Kangra -04/2011 to 03/2013

Para No.	Brief Description of irregularities	₹ (Lacs)
7	Non utilization of Grants received prior to 03/11.	86.17
9	Outstanding recoveries of arrears of House Tax/ Shop rent/ fees of solid waste management and mobile tower.	56.29
10	Financial loss due to not realizing of house tax on prescribed rates.	3.99
15	Irregular expenditure on construction work.	1.29
19	Wasteful expenditure on construction work.	2.30

15. Nagar Panchayat Chopal - 4/2010 to 3/2013

Para No.	Brief Description of irregularities	₹ (Lacs)
7	Loss of additional income of interest due to financial mismanagement.	6.00
8	Outstanding recoveries of arrears of House Tax as on 31.03.2013.	24.90
9	Financial loss due to non revising of house tax on prescribed rates.	4.95
10	Outstanding recoveries of arrears of Shop/ Stall rent.	15.66
11	Financial Loss due to non allotment of vacant shops.	3.32

16. Municipal Council Parwanoo -04/2011 to 03/2013

Para No.	Brief Description of irregularities	₹ (Lacs)
6.1	Unutilized Grants as on 31.03.2013.	23.49
8.2	Non Recoveries of arrears of House tax/ Sanitation Tax and Shop rent.	74.11
8.8	Non recovery of rent from Assistant Commissioner office.	26.02
8.10	Less realization of building map fee.	3.63
9.1	Irregular expenditure on establishment in contravention to provision of section 53(1)(GA) of H.P. Municipal Committee Act 1994.	30.30
10.1	Over expenditure on construction works than sanctioned budget.	2.34

12	Employer share not deposited in pension, gratuity fund as per rule 3 of H.P. Gratuity and G.P.F. rules 2000.	20.50
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17. Nagar Panchayat Dehra - 4/2011 to 3/2013

Para No.	Brief Description of irregularities	₹ (Lacs)
6 (i)	Outstanding recoveries of arrears of House Tax.	13.21
6 (ii)	Financial loss due to not realizing of house tax on prescribed rates.	43.06
7	Non Recovery of arrears of Shop rent.	17.10
12	Non Recovery of parking fees from the contractors.	11.91
18	Less amount deposited in pension account.	19.01

18. Nagar Panchayat Sunni - 4/2011 to 3/2013

Para No.	Brief Description of irregularities	₹ (Lacs)
8	Non Recovery of arrears of House Tax.	35.77
8 (2)	Financial loss due to not realizing of house tax on prescribed rates.	22.76
9	Non Recovery of arrears of Shop rent.	2.11
10	Outstanding recoveries of Mobile Towers establishment/ renewal charges.	1.08

19. Municipal Council Mandi -04/2010 to 03/2013

Para No.	Brief Description of irregularities	₹ (Lacs)
4	Unauthorized expenditure on establishment.	379.31
7	Outstanding recoveries of arrears of House Tax.	246.68
7 (क)	Financial loss due to not realizing of house tax on prescribed rates.	45
8	Recoverable amount of arrears of Shop rent as on 31.03.2013.	31
8 (क)	Financial loss due to non recovery of shop rent as per term and condition of agreement.	15
10	Non recoveries of Mobile Towers establishment/ renewal Fees.	9

20. Municipal Council Solan -04/2011 to 03/2013

Para No.	Brief Description of irregularities	₹ (Lacs)
4 (घ) (8)	Loss of additional income of interest due to financial mismanagement	22
5 (क) व 6 (क)	Loss of additional income of interest due to financial mismanagement of investments.	8.21
10	Financial loss to committee due to not imposition of house tax.	881
11	Outstanding recoveries of arrears of Conservancy Tax.	170
12	Outstanding recoveries of arrears of Shop/ Stall rent.	98
90	Non recovery on a/c of cement and bitumen from the contractors.	6.12

21. Temple Trust Shree Baba Balak Nath Deot Sidh - 1/2011 to 12/2011

Para No.	Brief Description of irregularities	₹ (Lacs)
5 (क)	Financial loss of income in the shape of interest due to investment on lower rate of interest.	6.49
12. (ख)	Irregular payment of medial reimbursement bill.	1.67
14	Irregular expenditure on advertisements.	4.43

22. Temple Trust Shree Naina Devi Ji - 1/2010 to 12/2011

Para No.	Brief Description of irregularities	₹ (Lacs)
17	Irregular expenditure and appointment of daily wagers in violation of rules/ instructions and without sanction of competent authority.	1.64
20	Irregular expenditure on Quick Rescue Team (QRT) vehicle service.	6.97
21	Irregular expenditure on advertisements in small news papers, magazines, souvenirs by Temple Trust.	10.25
26 (क)	Non receipt of utilization certificates for expenditure incurred on deposit works.	28.63

23. Temple Trust Shree Ram Gopal Damtal - 1/2011 to 12/2012

Para No.	Brief Description of irregularities	₹ (Lacs)
6 (ख)	Less interest credited on fixed deposits.	0.62
7	No action taken to recover arrears of rent of plots/ shops and stone crushers.	24.96
8	Recovery of rent made on lesser rates than prescribed rate and not increase in the rates of rent from the tenants.	0.86
15	Irregular payment to central pool.	2.50

24. Temple Trust Shree Sankat Mochan - 1/2011 to 12/2012

Para No.	Brief Description of irregularities	₹ (Lacs)
11	Irregular expenditure on advertisements.	2.20
12	Irregularities in the expenditure incurred on maintenance and white wash of Temple Trust.	4.06
13	Irregular payment without inviting quotations.	1.99

25. Temple Trust Shree Brijeshwari Devi Ji Kangra - 1/2012 to 12/2012

Para No.	Brief Description of irregularities	₹ (Lacs)
7	Outstanding recoveries of arrears of shop/ building rent.	3.21
16	Overpayment to the contractor on account of non deduction of water charges.	0.28

26. Temple Trust Shree Baba Balak Nath Smooh Shahtalai- 1/2010 to 12/2012

Para No.	Brief Description of irregularities	₹ (Lacs)
27	Irregular expenditure on advertisements in news papers, magazines,	7.62

	souvenirs.	
28	Irregular expenditure on electricity bills on average reading basis.	2.50
29	Irregular expenditure on a/c of sanitation and maintenance of toilets/bathrooms to Sulabh International Chandigarh.	6.12
30	Regarding irregularities in expenditure on vehicles during fairs by temple trust.	2.39
37	Items purchased for Bhandra and other purpose etc. not entered in the stock register and not maintenance of consumption statement and detail of items not available in the bill.	3.85

27. Temple Trust Mata Shree Chint Purni- 1/2010 to 12/2012

Para No.	Brief Description of irregularities	₹ (Lacs)
10	Non adjustment of advances by the Temple Trust.	23.29
11	Less income accounted for in the income register.	4.51
12(क)	Overpayment of priest share due to non deduction of expenditure from the income received as offerings.	40.10
12(ख)	Overpayment of priest share due to wrong calculation.	0.98
16	Irregular payment of leave encashment to the employees of Temple Trust.	6.19
17	Irregular payment of compensation to the dependents of retired employees.	29.75
19(क)	Irregular payment of honorarium to the Temple Officer, Asstt. Temple Officer and peon.	5.07
19 (ग)	Irregular payment of honorarium to the employees of the Temple Trust.	46.91
19 (घ)	Irregular payment of honorarium to the security guards, home guards of HP Govt. and employees of sanitary contractor.	21.86
42	Irregular expenditure on advertisements.	74.18

28. Temple Trust Shree JawalaMukhi- 1/2011 to 12/2012

Para No.	Brief Description of irregularities	₹ (Lacs)
10	Irregular and excess payment to Baaridars in the year 2011.	58.09
12	Non recovery of lease money, electricity bills and amount on a/c of short return of articles from the dependents of Sh. Arun Lal, Contractor of Matri Chaya Yatri Niwas.	6.36
28	Irregular transfer of money to common pool.	5.00

29. Temple Trust Shree Luxmi Narayan Mandir Bilaspur - 1/2010 to 12/2012

Para No.	Brief Description of irregularities	₹ (Lacs)
9	Non recovery of arrears of rent.	18.13

30. Temple Trust Shree Hanogi Mata Mandir Mandi - 1/2011 to 12/2012

Para No.	Brief Description of irregularities	₹ (Lacs)
5	Non receipt of utilization certificates of Grants given to various institutions.	28.72

31. Temple Trust Shree Churdhar, Choupal Distt Shimla- 5/2005 to 12/2012

Para No.	Brief Description of irregularities	₹ (Lacs)
9	Non deposit of amount received from the sale/ publication of book on Shirgul in the Temple Trust.	0.78
15	Non adjustment of advances by the Temple Trust as on 31.12.2012.	5.30
17	Agreement for construction of temple executed without observing codal formalities.	15.00
18	Non production of vouchers in support of payment.	7.24
19	Irregular purchase of articles without observing codal formalities.	1.72

32. Temple Trust Shree Bizat Maharaj (Brijeshwar Temple) Sarahan Distt Shimla- 01/2005 to 12/2012

Para No.	Brief Description of irregularities	₹ (Lacs)
9	Non recovery of amount from Govt. Sr. Sec. School Sarahn.	2.06
13(क, ख)	Irregular purchase of articles without observing codal formalities.	8.9
14	Irregularities in purchase of food articles for bhandara.	1.57
15	Irregular expenditure on advertisements.	1.15

33. Agriculture Market Produce Committee Solan- 04/2011 to 03/2012

Para No.	Brief Description of irregularities	₹ (Lacs)
5	Regarding recovery of bounced cheques of market fees and rent through court.	13.18
10 (ग)	Amount in the name of Income Tax department shown unadjusted.	137.94
13	Under head "Capital work in progress" outstanding amount show in balance sheet.	172.63
15	Recoverable amount of lease money from the shop allottees in terminal committee Parwanoo and this amount not depicted in the balance sheet.	37.96
16	Outstanding Recoveries of shop rent.	21.83

34. Agriculture Market Produce Committee Shimla and Kinnaur at Dhali- 04/2011 to 03/2012

Para No.	Brief Description of irregularities	₹ (Lacs)
6	Non adjustment of advances.	3.52
7	Outstanding Recoveries of shop rent from shop keepers.	27.68
22 (ii)	Non presentation of utilization certificates in audit.	84.15
24	Loss of additional income as interest due to investment on lower rates of interest.	6.92

25	Loss of additional income as interest to Committee due to less interest given by the banks.	1.20
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35. Agriculture Market Produce Committee Kangra - 04/2011 to 03/2012

Para No.	Brief Description of irregularities	₹ (Lacs)
6	Non presentation of utilization certificates of construction work in audit.	21.35
7	Outstanding Recoveries of shop rent from shop keepers.	9.85
8	Out stsnding recovery of arrearss of room rent from six rooms built in market yard.	4.41
11 से 17	Regarding less recovery of market fee from various firms.	0.58

36. Agriculture Market Produce Committee Mandi (Kangni) - 04/2011 to 03/2012

Para No.	Brief Description of irregularities	₹ (Lacs)
5	Non presentation of utilization certificates in r/o construction works.	65.60
6 (क)	Outstanding Recoveries of shop rent.	8.02
7	Less realization of market fee from firms without licenses.	1.87
8	Regarding less recovery of market fee in violation of provisions of act.	8.75

37. Agriculture Market Produce Committee Kullu and Lahul Spiti - 04/2011 to 03/2012

Para No.	Brief Description of irregularities	₹ (Lacs)
6	Income received from subcommittee Bhuntar not deposited in bank.	1.09
7	Non recovery of arrearss of shop rent from the allottees.	16.89
9	Non recovery of arrearss of market fee.	4.01
10	Suspected loss to committee due to loss recovery of market fee from licensed firms.	1.04
11	Recoverable amount from the potato traders as on 31.03.2012.	2.70
12	Recoverable amount of market fee from the Lahul Potato Society.	1.36
18	Non presentation of utilization certificates in r/o construction works.	99.15

38. Agriculture Market Produce Committee Bilaspur - 04/2011 to 03/2012

Para No.	Brief Description of irregularities	₹ (Lacs)
7	Non recovery of arrearss of market fee from licensed firms.	17.24
8	Non recovery of arrearss of Shop rent from sub market yard Namhol, Shahtalai, Nihal and Bilaspur.	6.38
18	Non receipt of utilization certificates from Marketing Board.	27.25

39. Agriculture Market Produce Committee Hamirpur - 04/2011 to 03/2012

Para No.	Brief Description of irregularities	₹ (Lacs)
9	Irregular payment as penalty to Income Tax Department.	0.40
10	Utilization certificate not obtained from the Electricity Board.	6.62

40. Agriculture Market Produce Committee Una - 04/2011 to 03/2012

Para No.	Brief Description of irregularities	₹ (Lacs)
8	Financial loss (P.A.) to Market Committee due to closing of Gagret check post.	5.00
9	Non recovery of market fees from the HP Civil Supply Corporation.	2.56
10	Less recovery of market fees from the Katha industries located in the jurisdiction of Agriculture Market Produce Committee Una.	0.71

41. e-Governance Society of Transport Department, H P Shimla-4 – 4/2010 to 3/2013

Para No.	Brief Description of irregularities	₹ (Lacs)
5	Difference between financial position and bank statements	5.11
8	Pending liability for payment to various parties	132.15
9	Non-adjustment of loans and advances	8.65
10	Non-settlement of TDS with Income Tax Department	5.93
11	Payment to DOAECC Society, Center Shimla for outsourced services availed without approval of the Chief Administrator-cum-Principal Secretary (Transport)	29.42
12	Non-deduction of TDS on payment of professional/outsourced services availed by the Society	3.61
13	Purchases of computer hardware, etc. without approval of competent authority	2.48

42. e-Governance Society Dharmshala – 9/2005 to 03/2013

Para No.	Brief Description of irregularities	₹ (Lacs)
8	Less amount deposited in the Govt. Treasury.	4.42
7	Non realization of registration certificate service fee issued along with the high security registration number plate.	22.64

43. H.P. secretariat Canteen Shimla – 4/2012 to 3/2013

Para No.	Brief Description of irregularities	₹ (Lacs)
7	Balance shown as creditors.	10.14
9	Balance shown as debtors.	19.37

44. Government College Sanjauli - 04/2005 to 03/2012

Para No.	Brief Description of irregularities	₹ (Lacs)
5(घ)	Financial loss of interest income due to pre mature closure of FDRs.	0.42
6	Irregular payment of advances for paying ele./ water/ telephone bills and non recovery of advances as on 31.03.2012.	14.94
7(क)	Non adjustment of outstanding advances.	12.70

9	Irregular payment of wages of daily/ part time workers out of amalgamated fund.	14.35
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45. Maharana Partap Government PG College Amb, Distt. Una - 04/2007 to 03/2012

Para No.	Brief Description of irregularities	₹ (Lacs)
6	Less realization of Sports Fund.	4.76
19	Irregular purchase books without observing codal formalities from Library Security Fund.	1.35

46. Government College Chamba - 04/2008 to 03/2013

Para No.	Brief Description of irregularities	₹ (Lacs)
11	Irregular payment from Amalgamated Fund.	1.22
17	Irregular payment of electricity/ water/ telephone bills out of Amalgamated Fund.	3.52

47. Government College Dhaliara - 04/2010 to 03/2012

Para No.	Brief Description of irregularities	₹ (Lacs)
5	Less realization of Computer Practical Fund.	2.47
12	Irregular payment of electricity/ water/ telephone bills from Amalgamated Fund.	0.41
11	Non production of record pertaining to distribution of momentos.	0.51

48. Government Teachers Training College Dharmshala - 10/1989 to 03/2012

Para No.	Brief Description of irregularities	₹ (Lacs)
6(ग)	Interest income on FDRs not accounted for in the cashbook.	20.17
6(घ)	Suspected misappropriation of Matured FDRs amount due to not accounting them in the Cashbook/ bank account.	1.33
28	Non recovery of license fee.	0.44
32	Irregular transfer of securities to Old Student Association.	1.20

49. Government College Hamirpur - 04/2008 to 03/2013

Para No.	Brief Description of irregularities	₹ (Lacs)
6	Less interest given by the bank on savings a/c.	1.88
10	Office expenditure met out of students fund irregularly.	0.51
21	Production of less receipt than actual payment.	0.35

50. Rajiv Gandhi Memorial Government College Jogindernagar - 04/2006 to 03/2012

Para No.	Brief Description of irregularities	₹ (Lacs)
7	Unauthorized collection of funds from the students.	1.38
13	Purchase of goods from the Amalgamated Fund without sanction of	2.85

	the competent authority.	
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51. Government College Karsog - 04/2000 to 03/2013

Para No.	Brief Description of irregularities	₹ (Lacs)
4 (ख)	Deducting FDRs from the cashbook irregularly.	14.70
4 (ग)	Interest income on FDRs not accounted for in the cashbook.	1.74
6 (घ)	Less realization of Absence Fine Fund.	0.27
7 (क)	Irregular payment of wages to Sh. Jai Ram, Sweeper as daily/ part time worker from amalgamated fund.	2.60

52. Government Vallabh College Mandi - 04/2010 to 03/2013

Para No.	Brief Description of irregularities	₹ (Lacs)
11	Non realization of canteen rent.	0.48
9	Various sports articles not purchased on the Govt. approved rate contract basis.	3.00

53. Government College Nahan - 04/1994 to 03/2012

Para No.	Brief Description of irregularities	₹ (Lacs)
6	Interest income on Saving a/c and FDRs not accounted for in the cashbook.	6.55
5	Non maintenance of record pertaining to investment in FDRs.	144.12

54. Government College Nalagarh - 04/2006 to 03/2012

Para No.	Brief Description of irregularities	₹ (Lacs)
4(i)	Interest income on FDRs not accounted for in the cashbook.	11.73
4(ii)	Less Interest given by the bank on FDRs.	1.05
12	Non realization of Computer and Inernet Fund.	0.81
15	Less realization of tuition fees.	0.32
24	Irregular payment of electricity/ water/ telephone bills from Amalgamated Fund.	9.07
25	Irregular expenditure out of Amalgamated Fund.	1.15
30	Printing work got done from open market instead of through Govt. printing press.	5.38

55. Government College Salooni, Distt. Chamba - 08/2006 to 03/2013

Para No.	Brief Description of irregularities	₹ (Lacs)
7	Less realization of Sports Fund.	0.66
8	Non realization of Computer and Inernet Fund.	0.07

56. Government College Sarkaghat - 04/2006 to 03/2012

Para No.	Brief Description of irregularities	₹ (Lacs)
5 (ङ)	Deducting FDRs from the cashbook as expenditure irregularly.	14.10
6 (ख)	Interest income on FDRs not accounted for in the cashbook.	7.40
6 (घ)	Less Interest given by the bank on FDRs.	0.64
8	Misappropriation of fees and funds and depositing thereof at the instance of audit objection.	6.28
9 (क)	Irregularities in the payments of educational tour.	0.33
10 (ख)	Non adjustment of outstanding advances.	5.18

57. HIMUDA Headquarter Shimla - 04/2011 to 03/2012

Para No.	Brief Description of irregularities	₹ (Lacs)
4	Non recovery of ground rent from the allottees as on 31.03.2012.	36.07
5	Showing amount of employees contributory provident fund under head "other receipts" in income irregularly.	11.92
6	Non adjustment/ recovery of advances on a/c of TA/ LTC/ Medical reimbursement and house building since long period.	27.35
7	Non adjustment of advances from Printing and Stationary Department till 31.03.2012.	2.91
8.4	Irregular showing of closing balance of investments without verifying facts.	25.04
8.5	FDRs not got verified by bank certificates from concerned banks.	280.89
9	Amount received from allottees not a/c for in the principal and interest received register.	80.96
9.1	Non receipt of amount due from various residential colonies from last many years.	340.12
9.2	Non forfeiture of securities.	16.45
9.3	Less amount recovered in the shape of interest from allottees.	2.82
11	Irregular and wasteful expenditure on advertisements.	16.91
12	Excess payment to technical officers on a/c of wrong pay fixation under Four Tier Pay Scale.	5.15
14	Non receipt of Gratuity Contribution from HIMUDA employees on deputation.	7.36

58. HIMUDA Parwanoo - 04/2011 to 03/2012

Para No.	Brief Description of irregularities	₹ (Lacs)
4	Outstanding Recoveries on account of water and maintenance charges as on 31.03.2012.	102
4 (घ)	Excess expenditure over income for running of water supply scheme.	551.06
4 (ङ)	Comparative demand of income shown less despite increase in the water charges of water supply scheme, Parwanoo.	97.85

4 (च)	Outstanding Recoveries of miscellaneous advances.	52.69
5 (1)	Irregular benefit to the contractor due to allotment of work on higher than the justification rates.	72.49
5 (2)	Loss due to not accounting of serviceable material/ ordinary quarried stone (617.39 cm) in the MAS register.	2.76
6 (1)	Loss due to not accounting of serviceable material/ ordinary quarried stone (1585.76 cm) in the MAS register.	4.63
7 (1)	Double payment to contractor.	1.33

59. HIMUDA Dharmshala - 04/2011 to 03/2012

Para No.	Brief Description of irregularities	₹ (Lacs)
4	Excess expenditure than amount received on deposit work.	672.58
5 (क)	Unadjusted amount in the shape of various advances.	60.84
5 (ग)	Temporary misappropriation of funds by keeping them in hand.	02.01
6	Outstanding Recoveries of maintenance charges.	126.37
7	Outstanding Recoveries of water charges.	07.35
9	Loss due to excess expenditure in comparison to income for running of water supply scheme.	12.32
10	Suspected overpayment to the contractor in the construction work "C/o New Jail, Rajpura (Chamba)".	11.94
11	Suspected overpayment to the contractor in the construction work "C/o Polytechnic College, Banikhet".	2.22

60. HIMUDA Division No.I Shimla - 04/2012 to 03/2013

Para No.	Brief Description of irregularities	₹ (Lacs)
4 (क)	Non adjustment of staff advances.	3.97
4(ख)(1)	Non adjustment of miscellaneous advances.	95.01
4 (ख)(2)	Recoveries outstanding of miscellaneous advance from Sh. J.K.Kapoor (Retired A.E.).	1.10
4 (ग)	Outstanding Recoveries of water charges.	2.05
4 (घ)	Recoverable amount of maintenance charges from various residential colonies.	22.24
6	Stock articles not put to use since long period.	10.97
11	Loss to pradhikaran due to receipt of stone shown as zero from the cutting work of 6030.56 cubic meter.	16.52
15	Irregular payment of secured advance to the contractors in violation of rules.	9.64

61. HIMUDA Electrical Division New Shimla - 04/2012 to 03/2013

Para No.	Brief Description of irregularities	₹ (Lacs)
4 (क)	Non adjustment of staff advances.	3.07
4(ख)	Non adjustment of miscellaneous advances.	3.89
5	Non adjustment of secured advances since long period.	44.57
6	Non receipt of utilization certificates of deposit works.	5071.67
8	Recovery on account of excess consumption of fuel due to less mileage of vehicles than the norms fixed.	1.11

62. HIMUDA Electrical Division Dharmshala - 04/2012 to 03/2013

Para No.	Brief Description of irregularities	₹ (Lacs)
4	Non receipt of utilization certificates.	527.08
5	Non realization of unspent amount on account of lesser execution of deposit works from State Electricity Board.	14.51
6	Non recovery of secured advances from the contractors.	34.54

63. H.P. Technical Education Board Dharmshala - 04/2012 to 03/2013

Para No.	Brief Description of irregularities	₹ (Lacs)
6	Non adjustment of advances as on 31.03.2013.	7.98
7	Non realization of security and penalty.	2.68
16	Excess payment on account of wrong fixation regarding.	0.16

64. CSK HPKV, Palampur - 04/2011 to 03/2012

Para No.	Brief Description of irregularities	₹ (Lacs)
10	Grant of 3 tier pay scale to the Technical Assistants Grade-I (Field) and recovery on account of withdrawal of benefits given under old A.C.P. or any other similar schemes.	17.06
14	Recovery of advance salary paid to 8 Nos. Beldars who were placed on secondment basis in H.P.State Govt. Departments.	1.44
17	Recovery of leave salary and pension contribution on revised pay in respect of Dr. P.D. Sharma from ICAR, New Delhi.	2.41
18	Adjustment account deposited in University Vehicle Pool.	1.44
20	Irregularities in purchase and disposal of fertilizer Purchased out of temporary advance.	0.63
21	Regularization of expenditure in connection with Agro. Club Festival organized at Palampur.	0.60
22	Payment on account of printing of book on "Proceedings of National Conference on Seabuckthorn".	0.84

65. Dr. Y.S.Parmar university of Horticulture and Forestry, Nauni – 04/2011 to 03/2012

Para No.	Brief Description of irregularities	₹ (Lacs)
4(a) (b)	Non adjustment of outstanding advance as on 31.03.2012	4788.27
6(a)	Improper management of Pension Corpus Fund (Meagre balance as on 31.03.12)	1997
6 (b)	Improper management of Gratuity Corpus Fund (Meagre balance as on 31.03.12)	22.15
6 (b)	Payment of Gratuity during 2011-12 from State Schemes instead of Gratuity Corpus Fund	302.23
11	Engagement and further grant of extension to Sh. B. S. Rana, Secretary to the Vice Chancellor on contract basis against the post of Assistant Scientist, without the approval of funding agency	2 0,000 (PM)
18	Finalization of Rate contract for the supply of “Godrej furniture and customized products without calling tenders/quotations and incurring of expenditure thereof	42.70
23	Regarding purchase branded products/instruments/equip[ments on single quotation basis and incurring of expenditure thereof	3.51
41	Purchase LDPE Pond Lining Sheet without calling tenders	8.86

66. H.P.University -04/2009 to 03/2010

Para No.	Brief Description of irregularities	₹ (Lacs)
3(b)(ii)(7)	In the Bank reconciliation of main account No. 10091435340 as on 31.03.2010 cash receipts (Bank Drafts and IPO”s) worth Rs. 4,58,440 were shown deposited during 2.04.2008 to 24.03.2009 but the credit of the same by the bank was not given up-to the period of certification of this account.	4.58
3(b)(ii)(15), 6(A)(II), 6(L)(I), 6(N)(II), 6(P)(II)	Less interest given by the banks on FDRs.	7.05
12	Irregular Appointment of daily wagers on ad-hoc basis contrary to instructions of the Government resulting additional financial liability on University exchequer of Rs. 34/- lac Per annum approximately.	34 (PA)
20	Suspected loss of Store/Stock of Construction Division	1.90

67. HP Board of School Education Dharamshala – 04/2011 to 03/2012

Para No.	Brief Description of irregularities	₹ (Lacs)
3(i)	Difference between cash book and bank account since inception of the Board.	126.50
13	Outstanding Recoveries of examination fee from the students.	2.95
14	Non adjustment of amount received from HP Education Department on account of purchase of books.	505.44
16	Regarding less amount credited in the bank.	31.56
30	Non adjustment of advances.	1762.98

Annexure-‘A’**Audit conducted by the Local Audit Department under the provision in respective Acts/Rules/Notifications and instructions of the Government**

Sr.No	Name of Institutions/Funds	Act/Letter No./Notification/Instructions
1.	H.P. University, Shimla.	Under Section 29(1) of H.P. University Act, 1970.
2.	Ch. Sarwan Kumar H.P. Krishi Vishav Vidyalya, Palampur.	Under Section 45(3) of H.P. Universities of Agriculture Hort. & Forestry Act read with the provisions relating to audit contained in University's Statutes framed thereunder
3.	Dr. Y.S. Parmar University of Horticulture & Forestry Nauni, Solan	Section 45(3) of H.P. Universities of Agriculture Hort. & Forestry Act read with the provision contained under section 13.2 of the University's Statutes framed there under
4.	H.P. Board of School Education.	Under Section 48(2) - A of H.P. Board of School Education Act, 1968.
5.	H.P. Marketing Board.	U/S 48(2) H.P. A & Hort. Produce Marketing Act, 2005
6.	Market Committees.	Under Section 100 (3) of rules framed under Agriculture Produce Marketing Act – 1971 .
7 (A)	Govt Educational Institutions(Pupil Funds)	Under Rule 136(b) of H.P. Education Code.
(B)	Sanchiyaka Accounts of Schools /Colleges	Vide letter No.Fin-2-C(a)-55-6684, dated 9-9-96
8.	H.P. Hindu Public Religious Institutions and charitable Endowments	Under Section 23(2)C(ii) of H.P. Religious institutions and charitable endowments Act, 1984 as amended by notification No. Bhasha-A(D)-3/85-II, dated 17-1-1989 F/B(P-173)
9.	HIMUDA	Notification No.H SG-4(d)1/92-II dated 13-9-04(under Sub Section 3 of Section 28 of H.P. Housing & Urban Development Authority Act, 2004(Act No.9 of 2004)
10.	Municipal Corporation Shimla	Sub Section 3 of Section 161 MC Act 1994 amended made vide Act No. -19. of 2007 - Notification No.1-376/81–Fin(LA)–Vol-4] Date 16.10.2008
11	Nagar Parishads /Panchayats	Sub Section 1 of Section 255 of Municipal Act, 1994-Notification No.1-376/81–Fin(LA)–Vol-4] Date 16.10.2008
12.	H.P. Poly Technical pupil's Fund and ITI's	Vide Rule 7 of notification No.STV(I.T)F(5)-5/85 dated 4-11-1986
13.	H.P. Technical Education Board.	Under Section 20 of H.P. Takniki Shiksha Board, Act 1986
14.	(a) The H.P. State Legal Services Authority.	H.P. State Legal Services Authority & Regulation 1996 under section 8(5)
15.	Tourism Development Board	Under Section 14(2) of H.P. Tourism Development and Registration Act. -2002
16.	Fish Farmer's Development Agency	GIA Rules No.5 (3) notified vide No. Fish-F (5)-1/82-Vol-1 dated 29-3-86.
17.	H.P. Homeopathic	Under Rule 26 of H.P. Homeopathic Practitioner Rules,

	Council	1983
18.	H.P. Academy of Arts Cultural & Language.	Under Section 20 of Constitution notified vide Govt. Deptt. of Languages & Cultural affairs vide No. LCA(9)-2/84, dated 10-12-1984 F/F.(P-207)
19.	CM Relief Fund/Distt Relief Fund.	Vide instruction No. 8 of the Fund
20.	CM's Sainik Welfare Fund.	Vide Govt. of HP(GAD-E-Section)Notification No. GAD-E(C)8/99 dt.2-11-99
21.	H.P. Sectt. Canteen	Letter No. Per(SA-I)F(6)-1/84, dated 8-5-1998,18-3-88,16-10-99
22.	Mela Festival Accounts	No. Language-C(13)_-2/92-loose, dated 11-5-99 from F.C.-cum-Secy.LAC
23.	H.P. Veterinary Council	Notified in GIA Rules of HP Veterinary Council vide notification No. AHY-A(5)5/86 dated 3-1-94
24.	Board of Ayurveda and Unani System of Medicine.	Letter No. H & FW(c)(1)-21/76 dated 22-6-1977.
25.	H.P. Defence Forces Benevolent Fund Flag Day Fund	Vide Rule no.9 of the Rules for utilization of the fund notified vide notification No.11-58/66-GAD"A" dated 19-10-1977
26.	Rajya Sanik Board Special Fund for R.R. and Sanik Rest House Fund.	Under H.P. Defence Security relief Fund National Security Relief Fund vide instruction No.9.
27.	Small Saving Prize money in all Distt. Distt. Sports Cultural Educational Library & Other Development Fund.	Letter No. Fin© 15-25/77(w & M) dated 29-12-1978
28.	E-Governances	Notification no.-TPT-F(1)2/2000 –E-Governance Date - 03-09.2005
29.	Indira Gandhi Complex Shimla .	Director Youth Services and Sport vide letter no. -4-31/83 Y.S.S. 4388 Date -09/07/2003 .
30.	Mountaineering Institutions & allied Sports, Manali.	Notification GAD -3 –c (4) -13/76 Date -18.03.1978
31.	HIMCOPS, Shimla	Vide Directorate Police Communication and technical services H.p. Vide Letter no. 4142 date -25.03.2011 as decided by meeting at Governing body of HIMCOP as on 11.03.2011

Annexure – B**Directory of the Officers/Officials of the Local Audit Department****(1) Headquarter Office :**

Sr. No.	Name and Designation Address	Office Telephone No.
1.	Sh. Rajesh Sharma, Director	0177-2620757
2.	Sh. Anil Dutt Sharma, Additional Director	0177-2620046
3.	Sh. Basant Singh Kanwar, Deputy Director	0177-2620881
4.	Sh. Suneel Kumar Angra, Deputy Director	0177-2620881
5.	Sh. Des Raj Chauhan, Assistant Director	0177-2620046
6.	Sh. Lalit Aggarwal, Section Officer	0177-2620881
7.	Sh. Brejinder Mohan Puri, Section Officer	0177-2620046

(2) Resident Audit Schemes of the Local Audit Department, H.P.

Sr. No.	Name & Designation of the Officer Incharge	Name of Resident Audit Schemes where posted	Telephone number
1	Shri Dharam Singh Chaudhary, Joint Controller	Resident Audit Scheme, Ch. Sarwan Kumar H.P. Kishi Vishva Vidyalya, Plampur	01894-230354
2	Sh. Deena Lal Thakur, Joint Controller	Resident Audit Scheme, H.P. University, Shimla-5.	0177-2830892
3	Sh. Kashmir Singh Verma, Deputy Controller	Resident Audit Scheme, H.P. Board of School Education, Dharamashala.	01892-229333 Ext. 138
4	Sh. Baldev Raj Sharma, Deputy Controller	Resident Audit Scheme, Dr. Y.S. Parmar, University of Horticulture & Forestry, Solan.	01792-252171
5	Sh. Jagjit Singh Patial, Assistant Controller	Resident Audit Scheme, H.P. Marketing Board Khalini, Shimla-2	0177-2621316
6	Smt Meera Gautam, Section Officer	Resident Audit Scheme, Market Committee, Shimla & Kinnaur at Dhalli, Shimla.	0177-2841167
7	Sh. Ram Singh Chauhan, Section Officer	Resident Audit Scheme, Market Committee, Solan.	01792-230459
8	Sh. Rajvir Singh, Section Officer	Resident Audit Scheme, Market Committee, Kangra	01892-265195
9	Sh. Mohinder Kumar, Section Officer	Resident Audit Scheme, Market Committee, Mandi (H.P.)	01907-265592
10	Smt. Indira Verma, Section Officer.	Resident Audit Scheme, Market Committee, Kullu (H.P.)	01902-222208

Annexure - C

Sl No.	Designation of the post	Number of Posts	Grade pay	Revised Pay scales
1.	Additional Director	1	8400	15600-39100
2.	Joint Director/Joint Controller	2	7600	15600-39100
3.	Deputy Director/Deputy Controller	7	6600	15600-39100
4.	Assistant Director/Assistant Controller	9	5400	15600-39100
5.	Section Officer	34	5000	10300-34800
6.	Junior Auditor	61	3800	10300-34800
7.	Junior Assistant	3	3600	10300-34800
8.	Clerks	4	1900	5910-20200
9.	Driver	1	2000	5910-20200
10	Gestetnor Operator	1	1900	5910-20200
11.	Daftri	1	1900	5910-20200
12	Peons	6	1300	4900-10680
	Total	130		

