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**Annual Administrative Report of Himachal Pradesh State Audit Department for
the year 2020-21**

(1) ***Particulars of organization, function and duties:-***

State Audit Department is a subordinate department of Himachal Pradesh Finance Department. This Department conducts the audit of income/expenditure of Local Funds, which are normally not a part of Consolidated Fund of the State. The audit of six Universities of Himachal Pradesh, H.P. Board of School Education, Marketing Board and four major Market Committees is conducted by this department under pre-audit system and the audit of other Local Fund Institutions is conducted under post-audit system. 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. Sardar Vallabhbhai Patel Cluster University, Mandi
5. Atal Medical and Research University, Ner Chowk, Mandi
6. H.P. Technical University, Hamirpur
7. H.P. Board of School Education.
8. H.P. Marketing Board.
9. Market Committees.
10. Govt Educational Institutions(Student Funds)
11. H.P. Hindu Public Religious Institutions and Charitable Endowments
12. HIMUDA
13. Municipal Corporation Shimla and Municipal Corporation, Dharamshala
14. Nagar Parishads /Panchayats
15. H.P. Poly Technical and ITI's Student Funds
16. H.P. Technical Education Board.
17. The H.P. State Legal Services Authority.
18. Tourism Development Board
19. Fish and Farmers Development Agency
20. H.P. Homeopathic Council
21. H.P. Academy of Arts, Cultural & Language.
22. CM Relief Fund/Distt Relief Fund.
23. CM's Sainik Welfare Fund.
24. H.P. Sectt. Canteen
25. Fair & Festivals
26. H.P. Veterinary Council
27. Board of Ayurveda and Unani System of Medicine.
28. H.P. Defence Forces Benevolent Fund Flag Day Fund
29. Rajya Sanik Board Special Fund for R.R. and Sanik Rest House Fund.
30. Distt. Sports Cultural Educational Library & Other Development Fund.
31. E-Governances

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32. Indira Gandhi Sports Complex Shimla.
 33. Mountaineering & Allied Sports Institution, Manali.
 34. HIMCOPS, Shimla
 35. Gram Panchayats, Panchayat Samities and Zila Parishads.
 36. Special Audit as assigned by the H.P. Govt.

Note: State Audit Department conducts the audit of the above institutions under the provisions of Acts/ Rules of the respective institutions, the details of which has been given in **Annexure- "A"**.

(2) ***Powers and Duties of Officers/ Employees:***

This department acts under the overall administrative control of Additional Chief Secretary (Finance) to the Govt. of H.P.

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

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

Additional Director: He is the Head of Office of the department as well as the 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 also responsible for vetting the Audit Reports of all the six Universities, HIMUDA, Urban Local Bodies, Educational Institutions and audit reports of Panchayati Raj Institutions pertaining to District Shimla, Solan, Kinnaur and Sirmaur and other work as allotted by higher authorities.

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

Assistant Director: He is Drawing and Disbursing officer of the department and the incharge of Establishment and Accounts Section. He is also responsible for vetting of Audit reports of all Govt. Schools/ Colleges, ITI's/ Polytechnical and Panchayati Raj Institutions pertaining to the District Kullu, Mandi, Bilaspur, Hamirpur, Lahul-Spiti, other smaller miscellaneous institutions and other work allotted by higher authorities from time to time .

Section Officer (Establishment): He is holding the charge of the Establishment and Accounts Section of Headquarter office.

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

Jr. Auditors: They work as dealing Assistants of Accounts, Establishment and Technical Sections in the H.Q. Office of the State Audit Department.

Clerks : They type the drafts and compare the 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 the incharge officers of the Resident Audit Schemes in the case of Universities, H.P. Board of School Education, Marketing Board and Market Committees. These Officers work under the pre-audit system and exercise the supervision work over 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 CIRCLES:-

The Assistant Controllers/Section Officers and Junior Auditors posted in the Audit Circles conduct the post audit of the institutions under auditorial jurisdiction of the State Audit Department. The work of these officers/officials is inspected by the Additional Director/Deputy Director/Assistant Director (HQ) from time to time.

(3) ***Decision process, supervision and accountability:***

All the matters received in the Head Office of department are processed by the Dealing Assistants (Junior Auditor/Clerk) who put up the same to the Section Officer/Assistant Director/Deputy Director, as the case may be and the same are disposed of at the level of Joint Director/Additional Director or Director or Additional Chief Secretary (Finance) to the Govt. of H.P., as the case may be.

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

(4) ***Norms for the execution of work:***

The framed norms to conduct the pre-audit/post audit have been 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 audit fees.
3. Quantum of checks 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.

(5) ***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 discharging its day-to-day functioning. The department also follows the guidelines contained in the Audit Code/Manual of this department.

(6) ***Classification of the documents of the Department :***

1. Service record of the employees.
2. Audit reports of the various institutions whose audit is conducted by the deptt.
3. Annual Administrative Report of H.P. State 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.
5. Other Administrative & Accounting records of the department.

(7) ***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.

(8) ***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.

(9) ***A directory of its Officers and Employees :***
A directory of the H.P. State Audit Department is enclosed as per **Annexure – “B”**

(10) ***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

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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. 800/- per working day as per scheme approved by the Govt.

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

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

- (12) *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.

- (13) *Particulars of recipients of concession, permits or authorizations granted by it :*

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

- (14) *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.

- (15) *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.

- (16) *The names, designations and other particulars of the Appellate Authority Public Information Officers & Assistant Public Information Officer in respect of H.P. State Audit Department:*

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, State Audit Department Appellate Authority	H.P. State Audit Department Kasumpti, Shimla-9	0177-2624899
2.	Sh. Chandresh Handa, Additional Director (Public Information Officer)	-do-	0177-2620046

3.	Sh. Hem Raj Bhardwaj, Joint Director (Assistant Public Information Officer)	-do-	0177-2620881
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**Public Information Officer of the Resident Audit Schemes of the State Audit Department,
H.P.**

Sr. No.	Name of Resident Audit Schemes	Designation	Telephone Number
1.	Resident Audit Scheme, H.P.University, Shimla-5.	Joint Controller (Audit)	0177-2830892
2.	Resident Audit Scheme, Dr. Y.S.Parmar, University of Horticulture & Forestry, Solan.	Deputy Controller (Audit)	01792-252171
3.	Resident Audit Scheme, Ch. Sarwan Kumar H.P. Kishi Vishava Vidyalya, Plampur	Assistant Controller (Audit)	01894-230354
4.	Resident Audit Scheme, Sardar Vallabhbhai Patel Cluster University, Mandi	Additional Director	94186-40305
5.	Resident Audit Scheme, Atal Medical and Research University, Ner Chowk, Mandi	Deputy Controller (Audit)	94182-28074
6.	Resident Audit Scheme, H.P. Technical University, Hamirpur	Deputy Controller (Audit)	94180-65304
7.	Resident Audit Scheme, H.P. Board of School Education, Dharamashala.	Deputy Controller (Audit)	01892-229333 Ext.138
8.	Resident Audit Scheme, H.P.Marketing Board Khalini, Shimla-2	Assistant Controller (Audit)	0177-2621316
9.	Resident Audit Scheme, Market Committee, Shimla & Kinnaur at Dhalli, Shimla.	Section Officer (Audit)	0177-2841167
10.	Resident Audit Scheme, Market Committee, Solan.	Section Officer (Audit)	01792-230459
11.	Resident Audit Scheme, Market Committee, Mandi.	Section Officer (Audit)	01907-265592
12.	Resident Audit Scheme, Market Committee, Kullu.	Section Officer (Audit)	01902-222208

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Important Contact Numbers :

Sr.No.	Name & Designation	Office Telephone No.	Residence No.
1.	Sh. Rajesh Sharma, Director.	0177-2624899	94183-81433
2.	Sh. Chandresh Handa, Additional Director.	0177-2620046	94186-40305

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

Other Important Informations of the Department:-

1. Position of audit :

During the period under report i.e. in the year 2020-21, the audit of 204 institutions was conducted by the department.

2. Staff Position:

The total sanctioned strength of the staff was 148 as on 31.3.2021 out of which 102 were filled up and 46 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 :

(a.) During the period under report i.e. 2020-21 the position of income and expenditure of the department was as under:

Year	Sanctioned Budget for the department in the commencement of the year	Actual Expenditure	Govt. Revenue generated in the shape of audit fee by the department	Percentage of revenue generated against expenditure.
2020-21	₹ 10,78,02,000	₹ 7,46,98,504	₹ 1,91,51,721	25.64

(b.) During the period under report i.e. 2020-21 the position of the sanctioned budget for Medical Reimbursement Claims of the Pensioners of the department was as under:

Year	Sanctioned Budget	Additionality	Total Sanctioned Budget	Actual expenditure
2020-21	₹ 1,66,000	₹ 11,12,000	₹ 12,78,000	₹ 12,71,056

5. Serious irregularities detected during the financial year 2020-21

I (ULBs)

1. Non-Utilization of Grant-in-aids amounting to ₹ 4287.23 lakhs by 08 Municipal Councils (Nagrota Bagwan, Ghumarwin, Kangra, Palampur, Manali, Rohru, Santoshgarh and Joginder Nagar) and 06 Nagar Panchayats (Rewalsar, Nadaun, Karsog, Sarkaghat, Shatalai and Gagret).

2. Non recovery of taxes (House/Chulha Tax) amounting to ₹ 854.91 lakhs by 08 Municipal Councils (Nagrota Bagwan, Ghumarwin, Kangra, Palampur, Manali, Rohru, Santoshgarh and Joginder Nagar) and 05 Nagar Panchayats (Rewalsar, Nadaun, Sarkaghat, Shatalai and Gagret).
3. Non-recovery of Shops/Stalls/Plots/Rehan Basera and Cinema Hall Rent amounting to ₹ 245.85 lakhs by 08 Municipal Councils (Nagrota Bagwan, Ghumarwin, Kangra, Palampur, Manali, Rohru and Joginder Nagar) and 06 Nagar Panchayats (Rewalsar, Nadaun, Karsog, Sarkaghat, Shatalai and Gagret).
4. Excess of establishment expenditure over sanctioned budget amounting to ₹ 611.16 lakhs by 05 Municipal Council (Nagrota Bagwan, Ghumarwin, Kangra, Rohru and Santoshgarh), and Nagar Panchayat Shatalai.
5. Excess/irregular expenditure on pay and allowances amounting to ₹ 26.87 lakhs by 5 Municipal Councils (Ghumarwin, Palampur, Manali, Rohru and Santoshgarh) and Nagar Panchayat Shatalai).
6. Non realisation of outstanding establishment and renewal fee of mobile towers amounting to ₹ 23.10 lakhs by 07 Municipal Councils (Nagrota Bagwan, Ghumarwin, Kangra, Manali, Rohru and Joginder Nagar) and 04 Nagar Panchayats (Nadaun, Sarkaghat, Shatalai and Gagret).
7. Non-production of Utilization certificate to audit amounting to ₹ 1183.32 lakhs by 02 Municipal Councils (Rohru and Santoshgarh) and 02 Nagar Panchayats (Nadaun and Gagret).
8. Non-recovery of door to door garbage collection of amounting to ₹ 134.42 lakhs by 5 Municipal Councils (Nagrota Bagwan, Palampur, Jogindernagar, Rohru and Santoshgarh) and Nagar Panchayat Sarkaghat.
9. Excess/irregular payment to contractors amounting to ₹ 19.68 lakhs by 5 Municipal Councils (Nagrota Bagwan, Palampur, Jogindernagar, Rohru and Santoshgarh) and 3 Nagar Panchayats (Nadaun, Karsog and Sarkaghat).
10. Expenditure done without fulfilling all codal formalities amounting to ₹ 117.05 lakhs 4 Municipal Councils (Kangra, Manali, Rohru and Santoshgarh) and Nagar Panchayat Gagret.
11. Excess Payment of Medical Bills amounting to ₹ 1.59 lakhs by 3 Municipal Councils (Ghumarwain, Palmpur and Santoshgarh) and Nagar Panchayat Sarkaghat.
12. Non deposit of GST/Labour cess into Govt Account amounting to ₹ 25.05 lakhs 5 Municipal Councils (Kangra, Palampur, Manali, Rohru and Santoshgarh) and Nagar Panchayat Rewlsar.

II HIMUDA

1. Non adjustment of advances given to the staff amounting to ₹ 235.93 lakhs by HIMUDA 4 Consturction Divisions (Shimla, Nahan, Mandi and Dharamshala) and 2 Electrical Division (Dharamshala and Shimla).
2. Irregular payments to the contractors amounting to ₹ 113.13 lakhs by 4 Consturction Divisions (Shimla, Parwanoo, Mandi and Nahan) and Electrical Division Shimla.
3. Non recovery of Secured Advances from Contractors amounting to ₹ 18.62 lakhs by 2 Electrical Division (Dharamshala and Shimla).
4. Irregualr/ excess payment of salary amounting to ₹ 495.81 lakhs by Consturction Divisions Shimla.

III Himachal Pradesh Board of School Education Dharamshala.

1. Non adjustment of temporary advances amounting to ₹ 5867.11 lakhs.
2. Less credit by banks on deposited drafts/cheques amounting to ₹ 15.19 lakhs.
3. TDS deducted on FDRs by the banks amounting to ₹ 12.99 lakhs.
4. Loss of interest due to non deposit of amount on competitive higher interest rates amounting to ₹ 19.50 lakhs.
5. Excess of expenditure incurred over receipts during the year amounting to ₹ 2378.19 lakhs.
6. Excess expenditure incurred on conduct of examination over receipts amounting to ₹ 293.05.
7. Excess expenditure incurred on printing of Books over receipts amounting to ₹ 1073.35 lakhs.
8. Payment of Pension/Gratuity fund from General Fund without obtaining prior sanction of the Government amounting to ₹ 1231.80 lakhs.
9. The closing balance of General Provident Fund of the subscribers is less in the Bank amounting to ₹ 598.44 lakhs.
10. Non-recovery of late fees amounting to ₹ 22.47 lakhs.
11. Financial Loss by giving undue benefits to the Printers who printed the books for the academic year 2017-18 amounting to ₹ 332.41 lakhs by the Board.

IV Market Committees.

1. Non realisation of market fee amounting to ₹ 150.97 lakhs by 6 Market Committees (Dhalli, Bilaspur, Kullu, Kangra, Chamba and Mandi).
2. Non realisation of outstanding shop rent amounting to ₹ 279.11 lakhs by 7 Market Committees (Dhalli, Hamirpur, Bilaspur, Kullu, Kangra, Chamba and Mandi).
3. Non adjustment of advances amounting to ₹ 25.36 lakhs by 3 Market Committees (Dhalli, Bilaspur, and Mandi).
4. Non-production of Utilization certificate to audit amounting to ₹ 587.15 lakhs by 5 Market Committees (Dhalli, Hamirpur, Bilaspur, Mandi & Kangra)

V Temple Trusts

1. Excess of expenditure over sanctioned budget amounting to ₹ 507.50 lakhs by 5 Temple Trusts (Sh Taradevi Ji, Hanuman Temple Jakhoo, Sh Manimahesh ji, Sh Shoolni Devi ji Solan, and Sh Shiv amndi Baijnath).
2. Non entry of Stock in Stock Register amounting to ₹ 18.80 lakhs by 3 Temple Trusts Sh Taradevi Ji, Hanuman Temple Jakhoo, Sh Manimahesh ji, Chamba)
3. Non-production/Obtaining of Utilization certificate amounting to ₹ 155.41 lakhs by 3 Temple Trusts (Sh Taradevi Ji, Hanuman Temple Jakhoo, Sh Manimahesh ji).

VI Panchayat Samities

1. Unspent amount of Grant-in-Aids amounting to ₹ 81.40 lakhs by Panchayat Samiti Bilaspur Sadar, Distt Bilaspur.
2. Non realization of outstanding shop rent amounting to ₹ 1.45 lakhs by Panchayat Samiti Bilaspur Sadar, Distt Bilaspur.
3. Expenditure done without fulfilling all codal formalities amounting to ₹ 1.53 lakhs by Panchayat Samiti Bilaspur Sadar, Distt Bilaspur.

VI Himachal Pradesh Board of School Education Dharamshala.

12. Non adjustment of temporary advances amounting to ₹ 5867.11 lakhs.
13. Less credit by banks on deposited drafts/cheques amounting to ₹ 15.19 lakhs.
14. TDS deducted on FDRs by the banks amounting to ₹ 12.99 lakhs.
15. Loss of interest due to non deposit of amount on competitive higher interest rates amounting to ₹ 19.50 lakhs.
16. Excess of expenditure incurred over receipts during the year amounting to ₹ 2378.19 lakhs.
17. Excess expenditure incurred on conduct of examination over receipts amounting to ₹ 293.05.
18. Excess expenditure incurred on printing of Books over receipts amounting to ₹ 1073.35 lakhs.
19. Payment of Pension/Gratuity fund from General Fund without obtaining prior sanction of the Government amounting to ₹ 1231.80 lakhs.
20. The closing balance of General Provident Fund of the subscribers is less in the Bank amounting to ₹ 598.44 lakhs.
21. Non-recovery of late fees amounting to ₹ 22.47 lakhs.
22. Financial Loss by giving undue benefits to the Printers who printed the books for the academic year 2017-18 amounting to ₹ 332.41 lakhs by the board.

Audit conducted by the State 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 HP Agriculture and Horticulture produce marketing (Development and Regulation) Act 2005, Section 48 (2).
7.	Govt Educational Institutions(Pupil Funds)	Under Rule 4.9(b) of H.P. Education Code 2012.
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/Dharamshala	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 and ITI's student fund	Vide Rule 7 of notification No.STV(I.T)F(5)-5/85 dated 16-10-1986
13.	H.P. Technical Education Board.	Under Section 20 of H.P. Takniki Shiksha Board, Act 1986
14.	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 and 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 Council	Under Rule 26 of H.P. Homeopathic Practitioner Rules. 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

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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 18-3-88, 8-5-1998, 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.	Distt. Sports Cultural Educational Library & Other Development Fund.	Letter No. Fin(C) 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 Sports Complex Shimla .	Director Youth Services and Sport vide letter no. -4-31/83 Y.S.S. 4388 Date -09/07/2003 .
30.	Mountaineering & allied Sports Institutions, 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 HIMCOPS as on 11.03.2011
32.	Gram Panchayats, Panchayat Samaties and Zila Parishad.	Consequent upon amendment in the Panchayati Raj Act 1994, Section 118(4) & Vide the Joint Director & Deputy Secretary Panchayati Raj Department office letter No. PCH-HC-(5)C(15)LAD/2006-12669, Dated 07.04.2016.
33.	Special Audit as assigned by the H.P. Govt.	---

Directory of the Officers/Officials of the H.P. State Audit Department

(1) Headquarter Office :

Sr. No.	Name and Designation Address	Office Telephone No.
1.	Sh. Rajesh Sharma, Director	0177-2624899
2.	Sh. Chandresh Handa, Additional Director	0177-2620046
3.	Sh. Hem Raj Bhardwaj, Joint Director	0177-2620881
4.	Sh. Ram Singh Chauhan, Deputy Director	0177-2620881
5.	Sh. Anil Sharma, Deputy Director	0177-2620046
6.	Sh. Manjeet Bhatia, Section Officer	0177-2620046
7.	Sh. Sharwan Kumar, Section Officer	0177-2620881

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

Sr. No.	Name & Designation of the Officer Incharge	Name of Resident Audit Schemes where posted	Telephone Number
1	Sh. Vijay Kumar Walia, Joint Controller	Resident Audit Scheme, H.P. University, Shimla-5.	0177-2830892
2	Sh. Jitender Singh, Deputy Controller	Resident Audit Scheme, H.P. Board of School Education, Dharamashala.	01892-229333 Ext.138
3	Sh. Anil Kumar, Deputy Controller	Resident Audit Scheme, Dr. Y.S.Parmar, University of Horticulture & Forestry, Solan.	01792-252171
4	Sh. Chandresh Handa, Deputy Controller	Resident Audit Scheme, Sardar Vallabhbhai Patel Cluster University, Mandi	94186-40305
5	Sh. Hardev Singh Shandil, Deputy Controller	Resident Audit Scheme, Atal Medical and Research University, Ner Chowk, Mandi	94182-28074
6	Sh. Ajit Singh, Deputy Controller	Resident Audit Scheme, H.P. Technical University, Hamirpur	94180-65304
7	Shri Dewan Chand, Assistant Controller	Resident Audit Scheme, CSK H.P. Krishi Vishava Vidyalya, Plampur	01894-230354
8	Smt. Nirmla Verma, Assistant Controller	Resident Audit Scheme, H.P. Marketing Board Khalini, Shimla-2	0177-2621316
9	Smt. Pooja Sharma, Section Officer	Resident Audit Scheme, Market Committee, Shimla & Kinnaur at Dhalli, Shimla.	0177-2841167
10	Sh. Vikas Dhawan, Section Officer	Resident Audit Scheme, Market Committee, Mandi.	01907-265592
11	Sh. Rakesh Chauhan, Section Officer	Resident Audit Scheme, Market Committee, Solan.	01792-230459
12	Sh. Vikas Dhawan, Section Officer.	Resident Audit Scheme, Market Committee, Kullu.	01902-222208

Sr. 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	4	7800	15600-39100
3.	Deputy Director/Deputy Controller	8	6600	15600-39100
4.	Assistant Director/Assistant Controller	9	5400	15600-39100
5.	Section Officer	38	5000	10300-34800
6.	Junior Auditor	70	3800	10300-34800
7.	Clerks	5	1900	5910-20200
8.	Junior Office Assistant (IT)	2	1950	5910-20200
9.	Driver	2	2000	5910-20200
10.	Gestetnor Operator	1	1900	5910-20200
11.	Daftri	1	1900	5910-20200
12.	Peons	6	1300	4900-10680
13.	Sweeper	1	-	On Part Time basis.
	Total	148		
