

3 – Decision Making Process

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.