

**Annual Administrative Report of Himachal Pradesh State Audit Department for
the year 2022-23**

(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 Vidyalya, 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. Agriculture Produce Market Committees.
10. Govt Educational Institutions(Student Funds)
11. H.P. Hindu Public Religious Institutions and Charitable Endowments
12. HIMUDA
13. Muncipal Corporations
14. Nagar Parishads/Panchayats
15. H.P. Polytechnic 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, Culture & 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 Sainik Board Special Fund for R.R. and Sanik Rest House Fund.
30. Distt. Sports Cultural Educational Library & Other Development Fund.
31. e-Governance Societies

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

Director-cum-Examiner, State Audit Department: The 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.

Joint Director (Local Bodies): He is the Incharge of Technical Section, Local Bodies Cell and Compliance Cell and the overall audit of all the ULBs and PRIs is conducted under his supervision.

Deputy Director-I: He is responsible for conducting the audit of HIMUDA and vetting the Audit Reports of ULBs, Housing Board, Universities, educational institutions, other miscellaneous institutions etc. and other work allotted by the higher authorities.

Deputy Director-II: He is responsible for vetting the audit reports of PRIs, Temples, Marketing Board and Committees, educational institutions, other miscellaneous institutions etc. and other work allotted by the higher authorities.

Assistant Director (H.Q.): He is the 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 PRIs and other miscellaneous accounts and other work allotted by the higher authorities.

Assistant Directors (LBs):- They are responsible for vetting the audit reports of PRIs. They are also responsible to supervise the audit work and compliance cell in respect of PRIs.

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, 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/Joint Director, as the case may be and the same are disposed of at the level of Joint Director/Additional Director or Director or Secretary (Finance)/Principal Secretary (Finance)/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, procedure laid down in departmental Audit Code 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 the 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 :***
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 post-wise pay levels 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 @ ₹ 800/- per working day as per the 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 the RTI Act apart from that available on the departmental website. 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 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. Amarjeet Singh, Director, H.P. State Audit Department Appellate Authority	H.P. State Audit Department Kasumpti, Shimla-9	0177-2621894
2.	Sh. Jitendar Singh, Additional Director (Public Information Officer)	-do-	0177-2620046

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.	Deputy 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	Deputy Controller (Audit)	01894-230354
4.	Resident Audit Scheme, Sardar Vallabhbhai Patel Cluster University, Mandi	Deputy Controller (Audit)	94186-55816
5.	Resident Audit Scheme, Atal Medical and Research University, Ner Chowk, Mandi	Deputy Controller (Audit)	94186-55816
6.	Resident Audit Scheme, H.P. Technical University, Hamirpur	Deputy Controller (Audit)	94184-62347
7.	Resident Audit Scheme, H.P. Board of School Education, Dharamashala.	Assistant 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.	Assistant Controller (Audit)	0177-2841167
10.	Resident Audit Scheme, Market Committee, Solan.	Assistant Controller (Audit)	01792-230459
11.	Resident Audit Scheme, Market Committee, Mandi.	Auditor	01907-265592
12.	Resident Audit Scheme, Market Committee, Kullu.	Auditor	01902-222208

Important Contact Numbers :

Sr.No.	Name & Designation	Office Telephone No.	Residence No.
1.	Sh. Amarjeet Singh, Director.	0177-2621894	-
2.	Sh. Jitendar Singh, Additional Director.	0177-2620046	-

(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 2022-23, the post-audit of 362 institutions has been conducted by the department. In addition to this the audit of 12 Resident Audit Schemes is also being conducted by this department on pre-audit basis.

2. Staff Position:

The total sanctioned strength of the staff was 196 as on 31.3.2023 out of which 99 were filled up and 97 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. 2022-23 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.
2022-23	₹ 10,55,02,000	₹ 9,65,43,740	₹ 2,20,08,545	22.79%

(b.) During the period under report i.e. 2022-23 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
2022-23	₹ 1,74,000	₹ 18,50,000	₹ 20,24,000	₹ 20,23,253

5. Serious irregularities detected during the financial year 2022-23

I Urban Local Bodies (ULBs)

- 1- Non-Utilization of Grant-in-aids** amounting to ₹ 26018.80 lakh by 5 Municipal Corporations (Mandi, Solan, Shimla, Palampur & Dharamshala), 18 Municipal Councils (Chamba, Rohru, Sundernagar, Baddi, Paonta Sahib, Nerchowk, Parwanoo, Nagrota Bagwan, Santoshgarh, Dehra, Jogindernagar, Kangra, Jawalamukhi, Kullu, Nalagarh, Sh Naina Devi Ji, Sarkaghat & Ghumarwin) and 11 Nagar Panchayats (Tahliwal, Rajgarh, Talai, Bhoti, Baijnath, Paprola, Banjar, Nadaun, Arki, Chopal, Gagret, & Bhunter)
- 2- Non recovery of taxes (House/Chulha Tax)** amounting to ₹ 8189.33 lakh by 5 Municipal Corporations (Mandi, Solan, Shimla, Palampur & Dharamshala), 16 Municipal Councils

- (Chamba, Sundernagar, Baddi, Paonta Sahib, Nerchowk, Parwanoo, Nagrota Bagwan, Santoshgarh, Dehra, Jogindernagar, Kangra, Jawalamukhi, Kullu, Sh Naina Devi Ji, Sarkaghat & Ghumarwin) and 09 Nagar Panchayats (Rajgarh, Talai, Bhota, Banjar, Nadaun, Arki, Chopal, Gagret, & Bhunter)
- 3- **Non-recovery of rent of Shops/Stalls/Plots/Rehan Basera and Cinema Hall** amounting to ₹ 1516.91 lakh by 4 Muncipal Corporations (Mandi, Solan, Shimla & Dharamshala), 16 Municipal Councils (Chamba, Rohru, Sundernagar, Paonta Sahib, Nerchowk, Parwanoo, Nagrota Bagwan, Santoshgarh, Dehra, Jogindernagar, Kangra, Jawalamukhi, Kullu, Nalagarh, Sarkaghat & Ghumarwin) and 10 Nagar Panchayats (Rajgarh, Talai, Bhota, Baijnath, Paprola, Banjar, Nadaun, Arki, Chopal, Gagret, & Bhunter)
- 4- **Excess of establishment expenditure over sanctioned budget** amounting to ₹ 1778.16 lakh by Muncipal Corporation Solan, 04 Municipal Councils (Parwanoo, Santoshgarh, Dehra, & Sarkaghat), and 03 Nagar Panchayats (Tahliwal, Baijnath, Paprola, & Gagret).
- 5- **Excess/irregular expenditure on pay and allowances** amounting to ₹ 1230.50 lakh by 5 Muncipal Corporations (Mandi, Solan, Shimla, Palampur & Dharamshala) 15 Municipal Councils (Rohru, Baddi, Sundernagar, Paonta Sahib, Parwanoo, Santoshgarh, Dehra, Jogindernagar, Kangra, Jawalamukhi, Kullu, Nalagarh, Sh Naina Devi Ji, Sarkaghat & Ghumarwin) and 08 Nagar Panchayats (Tahliwal, Rajgarh, Bhota, Baijnath, Paprola, Nadaun, Arki, Chopal & Bhunter)
- 6- **Non realization of outstanding establishment and renewal fee of mobile towers** amounting to ₹ 220.44 lakh by 5 Muncipal Corporations (Mandi, Solan, Shimla, Palampur & Dharamshala), 16 Municipal Councils (Chamba, Rohru, Paonta Sahib, Nerchowk, Parwanoo, Nagrota Bagwan, Santoshgarh, Dehra, Jogindernagar, Kangra, Jawalamukhi, Kullu, Nalagarh, Sh Naina Devi Ji, Sarkaghat & Ghumarwin) and 08 Nagar Panchayats (Tahliwal, Rajgarh, Talai, Baijnath Paprola, Banjar, Nadaun, Chopal & Gagret)
- 7- **Non-production of Utilization certificate to audit** amounting to ₹ 6308.19 lakh by 08 Municipal Councils (Rohru, Paonta Sahib, Parwanoo, Nagrota Bagwan, Santoshgarh, Kangra, Jawalamukhi & Nalagarh) and 08 Nagar Panchayats (Tahliwal, Rajgarh, Talai, Banjar, Nadaun, Arki, Chopal & Gagret)
- 8- **Non-recovery of door to door garbage collection** amounting to ₹ 561.14 lakh by 02 Muncipal Corporations (Mandi & Palampur), 11 Municipal Councils (Chamba, Rohru, Sundernagar, Nagrota Bagwan, Santoshgarh, Dehra, Jogindernagar, Kangra, Jawalamukhi, Kullu, & Sarkaghat) and 05 Nagar Panchayats (Tahliwal, Banjar, Arki, Gagret, & Bhunter)

- 9- Excess/irregular payment to contractors amounting to ₹ 157.03 lakh by 03 Municipal Corporations (Shimla, Palampur & Dharamshala), 11 Municipal Councils (Chamba, Rohru, Baddi, Paonta Sahib, Nerchowk, Parwanoo, Nagrota Bagwan, Dehra, Jawalamukhi, Sh Naina Devi Ji, & Sarkaghat) and 06 Nagar Panchayats (Rajgarh, Baijnath, Paprola, Banjar, Nadaun, Chopal & Bhunter)
- 10- Expenditure done without fulfilling codal formalities amounting to ₹ 508.80 lakh by 03 Municipal Corporations (Mandi, Shimla & Dharamshala), 11 Municipal Councils (Chamba, Rohru, Baddi, Paonta Sahib, Nerchowk, Parwanoo, Nagrota Bagwan, Santoshgarh, Dehra, Jawalamukhi, & Nalagarh) and 06 Nagar Panchayats (Rajgarh, Talai, Baijnath, Paprola, Nadaun, Chopal & Gagret)

II HIMUDA

1. Non adjustment of Miscellaneous advances given to the staff amounting to ₹ 170.56 lakh by 4 HIMUDA Construction Divisions (Shimla, Mandi, Parwanoo and Dharamshala) & 2 HIMUDA Electric Divisions (Shimla and Dharamshala).
2. Excess/Irregular payments to the contractors amounting to ₹ 35.55 lakh by 5 HIMUDA Construction Divisions (Shimla, Nahan, Mandi, Parwanoo and Dharamshala) & Electric Division Shimla.
3. Non recovery of Secured Advances from Contractors amounting to ₹ 180.71 lakh by 2 Construction Divisions (Parwanoo & Nahan) and HIMUDA Electric Division Shimla.
4. Non collection of maintenance fund from plot/flat holders amounting to ₹ 1061.12 lakh by 5 HIMUDA Construction Divisions (Shimla, Parwanoo, Nahan, Mandi and Dharamshala).
5. Non Collection/excess payments on various deposit works amounting to ₹ 2987.19 lakh by 5 HIMUDA Construction Divisions (Shimla, Parwanoo, Nahan, Mandi and Dharamshala).
6. Excess/Irregular payments of salary amounting to ₹ 1.01 lakh by HIMUDA Construction Divisions Shimla & Nahan and Electric Division Dharamshala.
7. Deposit works done without Administrative approval/estimated Sanction to ₹ 1273.41 by 3 HIMUDA Construction Divisions (Shimla, Parwanoo & Nahan)

III Himachal Pradesh Board of School Education, Dharamshala.

- 1- Non adjustment of temporary advances amounting to ₹ 3109.95 lakh.
- 2- Payment of Pension/Gratuity fund from General Fund without obtaining prior sanction of the Government amounting to ₹ 1369.63 lakh.

- 3- Non production of record of books supplied to HPBOSE amounting to ₹ 20.17 lakh.
- 4- Non realization of advances issued for conducting examination during March, 2020 amounting to ₹ 7.25 lakhs.
- 5- The closing balance of General Provident Fund of the subscribers is less in the Bank amounting to ₹ 335.50 lakh.
- 6- Non-production of Utilization certificate of deposit works to audit amounting to ₹ 3.68 lakh.
- 7- Non-production of Utilization certificate of donations to audit amounting to ₹ 5.67 lakh.
- 8- Irregular expenditure incurred on printing of Biology practical books paper amounting to ₹ 1.31 lakh.

IV Himachal Pradesh State Agriculture Marketing Board

- 1 Non recovery of 25% share of Market Fees amounting to ₹ 410.84 lakh from various Market Committees.
- 2 Wrong depiction of expenditure of ₹ 3061.78 lakh by Marketing Board incurred on different construction works done by various Market Committees under Head “Work in Progress”
- 3 Non issuance of utilization certificates amounting to ₹ 4856.74 lakh of deposit work to the market committees.
- 4 Huge difference of ₹ 1340.18 lakh in the Board Accounts related to various deposit works of Market Committees.
- 5 Non adjustment of Income Tax Recoverable Account of ₹ 612.55 lakh.
- 6 Non receipt of utilization certificate on a/c of advances of ₹ 183.91 lakh.
- 7 Non adjustment of advance amounting to ₹ 3812.51 lakh issued in favour of Executive Engineer by the Marketing Board.
- 8 Huge difference of FDR amount of ₹ 174.93 lakh shown in balance sheet and FDR Statement.

V Himachal Pradesh Technical University, Hamirpur

1. Non utilization of Grant in Aid amount of ₹ 311.77 lakh.
2. Short realization of University Development Fund amounting to ₹ 21.48 lakh.
3. Excess payment to Assistant Professors appointed as Guest Faculty amounting to ₹ 2.46 lakh.
4. Non adjustment of Loan & Advances amounting to ₹ 100.74 lakh.
5. Retrenchment during pre-Audit amounting to ₹ 2.93 lakh.

VI Sardar Patel University, Distt. Mandi

1. Retrenchment from various bills/vouchers amounting to ₹ 0.35 lakh.
2. Non Production of Utilization certificate amounting to ₹ 53.46 lakh.

VII Atal Medical Research University, Nerchowk, Distt. Mandi

Non production of Utilization certificate amounting to ₹ 8.55 lakh

VIII Market Committees.

1. **Non realization of market rent form registered traders** amounting to ₹ 25.41 lakh by 3 Market Committees (Solan, Shimla & Kinnaur and Kullu & Lahaul Spiti)
2. **Non adjustment of advances** amounting to ₹ 1241.3 lakh by 3 Market Committees (Solan, Shimla & Kinnaur and Kullu & Lahaul Spiti).
3. **Non-production of Utilization certificate to audit** amounting to ₹ 925.64 lakh by 3 Market Committees (Solan, Shimla & Kinnaur and Kullu & Lahaul Spiti).
4. **Non realizaton of shop rent** amounting to ₹ 261.81 lakh by 3 Market Committees (Solan, Shimla & Kinnaur and Kullu & Lahaul Spiti).

IX Temple Trusts

1. **Expenditure done without proper/prior sanction of competent Authority** amounting to ₹ 29.66 lakh by 5 Temple Trusts (Sh. Shiv Mahakal Baijnath, Sh. Hanogi Mata Mandi, Sh. Bhagsunag Ji Dharamshala, Sh Chintpurni Ji, Una & Sh. Trilokinath, Udaipur).
2. **Non adjustment of advances & excess payment to contractors** amounting to ₹ 0.58 lakh by 2 Temple Trusts (Sh. Shiv Mahakal Baijnath and Sh. Hanogi Mata Mandi).
3. **Non-production/Obtaining of Utilization certificate** amounting to ₹ 331.66 lakh by 2 Temple Trusts (Sh. Hanogi Mata Mandi and Sh Chintpurni Ji, Una).
4. **Excess/irregular expenditure on pay and allowances** amounting to ₹ 154.70 lakh by 4 Temple Trusts (Sh. Shiv Mahakal Baijnath, Sh. Hanogi Mata Mandi, Sh. Bhagsunag Ji Dharamshala and Sh. Chintpurni Ji, Una).

X Panchayat Samities & Zila Parishads

1. **Non utilization of Grant-in-Aids amounting** to ₹ 4370.69 lakh by 1 Zila Parishad Chamba and 22 Panchayat Samities (Ghumarwin, Jhandutta, Sujanpur, Nadaun, Hamirpur, Nahan, Pachhad, Mehla, Salooni, Bhattiyat, Chauntra, Balh, Gohar, Sadar Mandi, Amb, Gagret, Una, Haroli, Baijnath, Panchrukhi, Indora, Dehra).

2. **Non realization of outstanding shop rent amounting** to ₹ 113.36 lakh by 13 Panchayat Samities (Ghumarwin, Jhandutta, Hamirpur, Nahan, Pachhad, Gohar, Amb, Una, Distt Una, Baijnath, Panchrukhi, Nagrota Bagwan, Indora, Dehra) .
3. **Non obtaining production of utilization certificate** to ₹ 671.04 lakh 1 Zila Parishad Chamba and 15 Panchayat Samities (Jhanduta, Sujanpur, Nadaun, Hamirpur , Pachhad, Mehla, Salooni, Chauntra, Balh, Sadar Mandi, Amb, Baijnath, Panchrukhi, Indora, Dehra).
4. **Expenditure done without proper/prior sanction of competent officers** to ₹ 125.61 lakh_1 Zila Parishad Chamba and 10 Panchayat Samities (Nadaun, Hamirpur, Pachhad, Mehla, Salooni, Bhattiyat, Una, Haroli, Baijnath, Dehra).

Annexure- 'A'

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. Polytechnic 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 Farmers 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 Culture & Language.	Under Section 20 of Constitution notified vide Govt. Deptt. of Languages & Cultural affairs vide No. LCA(9)-2/84, dated 10-12-1984
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©8/99 dt.2-11-99
21.	H.P. Sectt. Canteen	Letter No. Per(SA-1)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©(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© 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 Institution, 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 Samities 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. Amarjeet Singh, Director	0177-2621894
2.	Sh. Jitendar Singh, Additional Director	0177-2620046
3.	Sh. Anil Sharma, Joint Director	0177-2620881
4.	Sh. Ravinder Singh, Deputy Director	0177-2620881
5.	Sh. Anil Kumar Mehra, Deputy Director	0177-2620881
6.	Sh. Shri Ram Sunil, Assistant Director	0177-2620881
7.	Sh. Manjeet Bhatia, Assistant Director	0177-2620046
8.	Sh. Krishan Lal Negi, Assistant Director	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	Smt. Nirmla Verma, Deputy Controller	Resident Audit Scheme, H.P. University, Shimla-5.	0177-2830892
2	Smt. Viraj, Assistant Controller	Resident Audit Scheme, H.P. Board of School Education, Dharamashala.	01892-229333 Ext.138
3	Sh. Lalit Kumar Aggarwal, Deputy Controller	Resident Audit Scheme, Dr. Y.S.Parmar, University of Horticulture & Forestry, Solan.	01792-252171
4	Sh. Sandeep Kamal, Deputy Controller	Resident Audit Scheme, Sardar Vallabhbhai Patel Cluster University, Mandi	94186-55816
5	Sh. Sandeep Kamal, Deputy Controller	Resident Audit Scheme, Atal Medical and Research University, Ner Chowk, Mandi	94186-55816
6	Sh. Dewan Chand, Deputy Controller	Resident Audit Scheme, CSK H.P. Krishi Vishava Vidyalya, Plampur	01894-230354
7	Sh. Puneesh Sagar, Deputy Controller	Resident Audit Scheme, H.P. Technical University, Hamirpur	94184-62347
8	Sh. Som Raj, Assistant Controller	Resident Audit Scheme, H.P. Marketing Board Khalini, Shimla-2	0177-2621316
9	Smt. Pooja Sharma, Assistant Controller	Resident Audit Scheme, Market Committee, Shimla & Kinnaur at Dhalli, Shimla.	0177-2841167
10	Sh. Rakesh Chauhan, Assistant Controller	Resident Audit Scheme, Market Committee, Solan.	01792-230459
11	Sh. Sunil Kumar, Auditor	Resident Audit Scheme, Market Committee, Mandi.	01907-265592
12	Sh. Sunil Kumar, Auditor.	Resident Audit Scheme, Market Committee, Kullu.	01902-222208

Annexure – ‘C’

Directory of the officers/officials of H.P. State Audit Department

Sr. No.	Designation of the post	Number of Posts	Pay Level
1.	Additional Director	1	23
2.	Joint Director/Joint Controller	5	21
3.	Deputy Director/Deputy Controller	8	17
4.	Assistant Director/Assistant Controller	21	16
5.	Section Officer	38	13
6.	Junior Auditor	105	11
7.	Clerks	5	3
8.	Junior Office Assistant (IT)	2	4
9.	Driver	2	5
10	Gestetnor Operator	1	2
11.	Daftri	1	1
12	Peons	6	1
13	Sweeper (On Part Time basis through outsourcing)	1	Outsourced on Part time basis
