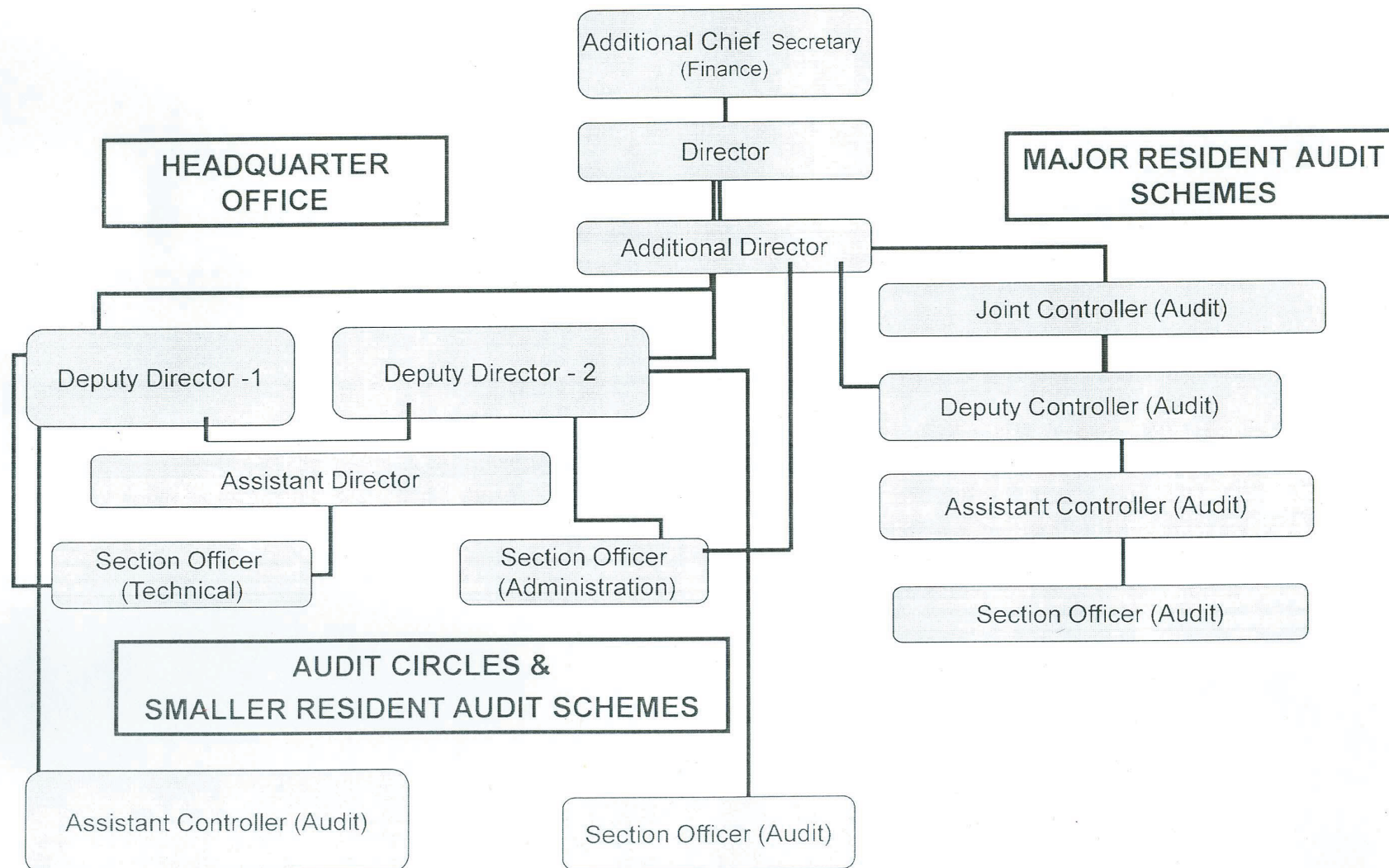


ORGANISATIONAL CHART



ORGANISATIONAL SET UP

HEAD OFFICE - SHIMLA

FIELD UNITS

RESIDENT AUDIT SCHEMES

- | | | |
|----|----------------------------|-------------------------|
| 1. | MAJOR
SCHEMES | CSKHPKV, PALAMPUR |
| 2. | | HPU, SHIMLA |
| 3. | | Y.S. PARMAR UHF, SOLAN |
| 4. | | HPBOSE, DHARMSHALA |
| 5. | | MARKETING BOARD SHIMLA |
| 6. | SMALLER
SCHEMES | MARKET COMMITTEE KULLU |
| 7. | | MARKET COMMITTEE MANDI |
| 8. | | MARKET COMMITTEE SOLAN |
| 9. | | MARKET COMMITTEE DHALLI |

AUDIT CIRCLES

1. DEHRA
2. DHARMSHALA
3. MANDI
4. KULLU
5. BILASPUR
6. UNA
7. HAMIRPUR
8. SHIMLA
9. SOLAN
10. CHAMBA
11. SIRMOUR

Sanctioned Strength (Actuals)

Additional Director	1(1)
Joint Director/Joint Controllers	2(2)
Deputy Director/ Deputy Controllers	7(6)
Assistant Director/Assistant Controllers	9(8)
Section Officers	35(34)
Junior Auditors	61(39)
Clerks	7(4)
Driver	2(2)
Class-IV	8(7)
Total	132(104)

ROLE OF LOCAL AUDIT DEPARTMENT

- An independent audit agency under Finance Department of Government of Himachal Pradesh
- Exercises financial control, effects economy in expenditure and enforces government policies and decisions in local fund institutions.
- Audit is conducted under pre-audit and post-audit system
- Audit is conducted in pre-audit system in the Resident Audit Schemes i.e. in the Universities, Education Board, Marketing Board and four major Market Committees.
- In other institutions like Urban Local Bodies, Temple Trusts Educational Institutions and other Local Fund Institutions, smaller market committees audit is conducted under post audit system.

LAD vis-a-vis AG

- LAD conducts the audit of Local Funds being generated in the client institutions
- AG conducts the audit of Consolidated Fund of the Government
- Audit of Urban Local Bodies is, however, conducted by LAD in collaboration with and under the technical guidance of AG

Institutions under the jurisdiction of Local Audit Department

- Educational Institutions i.e. State Universities, all government colleges & schools, Education Board
- Technical Education Institutes- all ITIs, Poly-techniques, Technical Education Board
- Urban Local Bodies
- HIMUDA
- Temple Trusts
- Marketing Board, Market Committees,
- Professional Councils- Veterinary, Ayurvedic, Homeopathic Councils
- Fairs and Festivals
- Other miscellaneous audits like CM Relief Fund, CM Sainik Welfare Fund, Directorate of Sainik Welfare, Art & Culture, Language Academy and e-Governance societies etc.

Special Audits

Being an independent and credible audit of the state, LAD is also assigned the special audit of institutions outside its jurisdiction. Major special audits assigned/undertaken in the recent past include:

H P Computerization of Police Society (HIMCOPS)

- (A) Audit of Grant-in-aid received for the Implementation of programme/project involving deployment of information and communication technology
- (B) Audit of Grant-in-aid received for the Implementation of Crime & Criminal Tracking & Network System (CCTNS) in HP Police Department

Quality Manpower

- Direct recruitment is done at the Junior Auditor level
- Only Commerce, Economics or Business Administration Graduates are recruited as Junior Auditors
- No direct recruitment is done in the Officer Grade
- Only SAS(LAD) qualified Junior Auditors get promoted as Section Officers and above
- Only competent people find an entry into the Officer Grade after having acquired reasonable experience of audit

Training

- Junior Auditors are provided three months on-job induction training-one month in HQ office, one month in a Major Resident Audit Scheme, one week in a Smaller Resident Audit Scheme and three weeks in Audit Circles.
- Section Officer (Audit) on promotion are provided eight weeks on-job induction training - two weeks in HQ office, two weeks in a Major Resident Audit Scheme, one week in a Smaller Resident Audit Scheme and three weeks in Audit Circles.
- Special training programmes on audit techniques covering 15-20 officers and officials are also organised every year in collaboration with HIPA
- 25-30 officers and officials are also sponsored for routine training programmes at HIPA every year