

Particulars of its organization, function and duties:-

It is a State Govt. Department meant to audit income/expenditure of Local Funds, which are normally not a part of Consolidated Fund of the State and are not audited by AG.

As there is no Treasury system in Universities and H.P. Board of School Education, Marketing Board/Market Committees, therefore, the expenditure and income is checked in 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.

Under pre-audit system in Resident Audit Scheme:-

1. H.P.University, Shimla-5.
2. Ch. Sarwan Kumar H.P. Krishi Vishav Vidyalya, Palampur
3. Dr.Y.S.Parmar, University of Horticulture & Forestry, Nauni.
4. H.P.Board of School Education, Dharamshala.
5. Marketing Board.
6. Market Committee, Dhalli, Shimla-12
7. Market Committee, Solan.
8. Market Committee, Kangra.
9. Market Committee, Mandi.
10. Market Committee, Kullu.

Under Post Audit System:-

1. Himachal Pradesh Housing & Urban Development Authority.
2. Govt. Colleges & G.S.S.Schools.
3. Zila Sainik Welfare Officers.
4. Legal Aid Authority.
5. H.P. Academy of Arts, culture and Language, Shimla.
6. Distt. Relief Funds.
7. State Small Saving Prize Money in the Small Saving Department.
8. National Security Relief Fund.
9. Chief Minister Relief Fund.
10. Distt. Small Saving Prize Money.
11. Homeopathic of Medicines.
12. Board of Ayurvedic system of Medicines, Shimla.
13. H.P. Secretariat Canteen.
14. Council of H.P. State Tourism Development Board.
15. ITI's/RIT's in Himachal Pradesh & Govt. Polytechnics.
16. State Grants in Aid Accounts of H.P.T.D.C.
17. Fish Farmers Development Agencies.
18. H.P. Religious & Charitable Endowments i.e. accounts of Temple

Committees taken under the control of Govt.

19. State Level Mela Committees.

20. Any Special Audit assigned by the State Govt. is also conducted by the department.

Note:- These Statutory audits are being conducted by the Local Audit Department under the provision in respective Acts/Rules as per authority vested with Local Audit Department vide details appended as Annexure-A.

Statutory audit to be conducted by the Local Audit Department under the provision in respective Acts/Rules.

Sr.No.	Name of Institutions/Funds	Letter No./Notification
1.	Govt Educational Institutions(Pupil Funds)	Under Rule 136(b) of H.P. Education Code.
2.	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)
3.	The H.P. State Legal Services Authority.	
	(a) High Court legal Services Authority.	Under Regulation 8(5) of the H.P.; State legal Services Authority Regulation, 1996
	(b) Distt. Level legal Services Authority.	Under Regulation 11(5) of the H.P.; State legal Services Authority Regulation, 1996
4.	H.P. Homeopathic Council	Under Rule 26 of H.P. Homeopathic practioner Rules, 1983
5.	H.P. Academy of Arts Cultural & Language.	Under Section 20 of Constitutiion notified vide Govt. Deptt. of Languages & Cultural affairs vide No. LCA(9)-2/84, dated 10-12-1984 F/F.(P-207)
6.	H.P. Board of School Education.	Under Section 15(3) of H.P. Board of School Education Act, 1968.
7.	H.P. Marketing Board.	U/S 48(2) H.P. A & Hort. Produce Marketing Act, 2005
8.	Market Committees.	Amended to be conducted by C.A. vide notification under Section 100(3) of the Rules made under H.P. Agriculture Produce Market Act, 1971.
9.	H.P. Technical Education Board.	Under Section 20 of H.P. Takniki Shiksha Board, Act 1986

10.	H.P. University, Shimla.	Under Section 29(1) of H.P. University Act, 1970.
11.	Ch. Sarwan Kumar H.P. Krishi Vishav Vidyalya, Palampur.	Section 13.2 of Statutes framed under H.P. Universities of Agriculture Hort. & Forestry.
12.	HIMUDA	Notification No.H39-4(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)

Audit Allotted to the Local Audit Department on Instructions/notification basis (non statutory)

Sr.No.	Name of Institutions/Funds	Letter No./Notification
1.	Sanchiyaka Accounts of Schools /Colleges	Vide letter No.Fin-2-C(a)-55-6684, dated 9-9-96
2.	H.P. Poly Technical pupil's Fund.	Vide Rule 7 of notification No.STV(I.T)F(5)-5/85 dated 4-11-1986
3.	Samriti Vatika kosh	Vide item no.9 of constitution of Vatika Kosh .Fin- LA /2 /C 15 /14 /166/92,
4.	H.P. Vertinary Council	Notified in GIA Rules of HP Vertinary Council vide notification No. AHY-A(5)5/86 dated 3-1-94
5.	Fish Farmer's Development Agency	GIA Rules No.5 (3) notified vide No. Fish-F (5)-1/82-Vol-1 dated 29-3-86.
6.	National Security Relief Fund.	Rule 16 of H.P. Security Relief Fund vide No.II-87/71-4A-A dated 13-12-1971.
7.	CM Relief Fund/Distt Relief Fund.	Vide instruction No. 8 of the Fund
8.	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
9.	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.

10.	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
11.	H.P. Sectt. Canteen	Letter No. Per(SA-I)F(6)-1/84, dated 8-5-1998,18-3-88,16-10-99
12.	GIA to HPTDC	In accordance with GIA Rules.
13.	Kothi Festival Banjar and Kullu	Audit transferred as a result of reorganization of Punjab & HP
14.	Mela Festival Accounts	No. Language-C(13)_-2/92-loose, dated 11-5-99 from F.C.-cum-Secy.LAC
15.	Board of Ayurveda and Unani System of Medicine.	Letter No. H & FW(c)(1)-21/76 dated 22-6-1977.
16.	Regional Engineering College, Hamirpur.	Vide Commissioner-cum-Secy.(Technical Education) to the Govt. of H.P. letter No. STVTE/C/15-3/92 dt.26-5-94
17.	CM's Sainik Welfare Fund.	Vide Govt. of HP(GAD-E-Section)Notification No. GAD-E(C)8/99 dt.2-11-99
18.	Resident Audit Scheme, Market Committee Shimla & Kinnaur at Dhalli.	Vide letter No. 1-487/99-Fin(LA)Voll, dt.20-1-2000.
19.	IMC Fund ITI's	Vide Letter No.STV(IT)h(C)15-(IMC)1/93-05-28596,dt.17.11.04