

CITIZEN'S **CHARTER**

LOCAL AUDIT DEPARTMENT HARYANA

S.C.O. No.6, 1st Floor, SECTOR 7-C, CHANDIGARH

Citizen's Charter

This Charter is a commitment of the Local Audit Department, Haryana.

The Local Audit Department is entrusted with the audit of Government accounts and institutions. The Department was under the Administrative control of the Comptroller and Auditor General. The cost of the Department was apportioned between the Central and State Governments according to the work done on behalf of each Government. With the separation of the outside Audit Department from the Local Audit Department with effect from the 1st April, 1937, the Local Audit Staff was organized as a separate establishment, but continued to be under the charge of the Comptroller and Auditor General. The State Government paid to the Central Government the cost of the Department as worked out in accordance with the provisions of rule 127 of the Fundamental Rules in addition to actual expenditure on Traveling and Contingencies. This arrangement continued till 31st March, 1944 with effect from the Government in the Finance Department. As a result of re-organisation of the States, the accounts under the charge of the erstwhile Pepsu Local Audit Department also came over to the Local Audit Department, Punjab. With effect from the 1st November, 1956. With the coming into being the Haryana State with effect from the 1st November, 1966, the Staff of the Local Audit Department, Punjab, allocated to the Haryana State constituted the Local Audit Department, Haryana.

1. Organizational Set-up :-

The Local Audit Department is under the administrative control of the Secretary to Government Haryana, Finance Department and is responsible for auditing the accounts of various Local Funds viz noted below :-

1. Municipal Committees/Councils/Corporation and Town Improvement Trusts.
2. Gram Panchayats, Panchayat Samitis and Zila Parishads.
3. All the Universities in State at different places and Board of School Education Bhiwani.
4. MAIMRE, Agroha.
5. Fee Pupils Funds Accounts of all Govt. Colleges and School & recognized Schools.

6. Govt. Engineering Colleges, Polytechnics & Vocational Training Institutes.
7. The Haryana Rural Development Fund maintained by the Haryana Rural Development Board through Assessing Authorities and the Block Development and Panchayat Officers.
8. Guardian and Wards Accounts.
9. Personal Ledger Accounts of Building/ Sports & Child Welfare Fund Accounts of the Director Secondary Education/District Education Officers/Block Education Officers.
10. Haryana Flag Day Fund of the Haryana Zila Sainik Board. Non-Government Funds previously maintained by the State/District Soldiers, Sailors and Airmen Board, Civil Aviation Clubs.
11. The Haryana Amalgamated Fund for Welfare of Ex-Servicemen. Non-Government Funds previously maintained by the State/District Soldiers, Sailors and Airmen Board.
12. The Haryana Defence and Security Relief Fund maintained by the Rajya Sainik Board and Zila Sainik Board. Non-Government Funds previously maintained by the State/District Soldiers, Sailors and Airmen Board.
13. Jail Canteen Accounts.
14. Matching grants sanctioned to Panchayati Raj Institutions and Municipal Corporation/Councils/Municipal Committees.
15. Reformatory School Bank Accounts/ Borstal E. Juvenile Jail Band Fund, Hisar.
16. Verification of Pension cases of Urban Local Bodies in Haryana.
17. The Haryana Chief Minister's Relief Fund and District Relief Fund.
18. Charitable Endowment and other Trust Funds, Haryana.
19. Haryana Institute of Public Administration Gurgaon/ Panchkula.
20. Gibbon's Scholarship Fund, Ambala.
21. Kurukshetra Development Board, Kurukshetra.
22. Shri Kaushal Kishore Bhargawa District Relief Charitable and Endowment Fund, Rewari, Gurgaon.
23. Govt. Institute of Surgical Technology, Sonapat.
24. Mewat Area Development Board, Gurgaon.
25. Personal Ledger Accounts of Applied Nutrition Programme.
26. District Library Fund, Ambala City.

27. Board of Ayurvedic and Unani Systems of Medicines.
28. Council of Homeopathic system of Medicines, Haryana, Chandigarh.
29. Haryana Sahiyta Academy/ Urdu Academy/ Haryana Punjabi Sahiyta Academy.
30. Basic Training Schools.
31. Govt. School of Arts, Rohtak.
32. Allahabad Memorial Prize Fund, Ambala.
33. Red Cross Society, Hisar.
34. Court of Wards.
35. State Orphanage Fund, Madhuban, Karnal.

The Local Audit Department functions directly under the Director, Local Audit Department, Haryana who is assisted at the Head Office by two Joint Directors and three Deputy Directors, two Resident Audit Officers, two Superintendents, two Deputy Superintendents and other staff. To supervise and control audit of accounts of Gram Panchayats in State Office of the Deputy Director(Audit), Panchayat Accounts has been established at Jind.

2. **Service Provided by the Department :-**

(a) **Pre-audit or Resident Audit Schemes :-**

The pre-audit system is in force in Municipal Corporation (Faridabad) all Municipal Councils, a number of Municipal Committees in all the Universities in the State and Haryana Board of School Education Bhiwani, These Resident Schemes are manned by Resident Joint Directors/Deputy Directors/Audit Officers who are assisted by Resident Audit Officers, a number of Resident Senior Auditors and Auditors.

(b) **Post Audit :-**

The State is divided into 38 Audit Circles for the audit of accounts which are carried out under the Post Audit System. These comprise the accounts of Municipal Committees not covered under Resident Audit Schemes, Zila Parishads, Panchayat Samities, Schools, Non-Government (Recognised) Schools, Colleges etc. In addition to these accounts, the Department also conducts audit of Gram Panchayats through Independent Panchayat Auditors.

(c) **Fee Structure :-**

(i) The Audit Fee in the case of Resident Audit Scheme is realised in accordance with provision of Rule 10.20 of Punjab Civil Services Rules Volume I Part-I. An additional charges @ 10% of the Audit fee is realised to provide supervisory charges of the establishment of Headquarter Office.

(ii) The audit fee at daily rates is realised from the institution concerned for post audit of accounts at the rates given below :-

1.	Senior Auditor	Rs.950/-	Per day
2.	Auditor	Rs.600/-	Per day

(iii) The Audit Fee in respect of pupil funds in the Government College and in School is realized at the following rates:-

	Strength	Amalgamated fund	Other funds
1.	Schools		
	(i) upto 500	Rs.220/-	Rs.160/-
	(ii) from 501 to 1000	Rs.300/-	Rs.220/-
	(iii) from 1001 onwards	Rs.500/-	Rs.300/-
2.	Colleges		
	(i) upto 500	Rs.550/-	Rs.250/-
	(ii) from 501 to 750	Rs.1100/-	Rs.400/-
	(iii) from 751 onwards	Rs.1500/-	Rs.500/-

(d) **Audit Report :-**

The audit reports of all the institutions except Gram Panchayats are issued to institution concerned by the Director, Local Audit, Haryana whereas audit reports of the Gram Panchayats are issued by the Deputy Director(Audit), Panchayat Accounts, Jind. Time schedule for forty days has been fixed for issue of Draft Audit Notes for scrutiny of reports at Headquarter Office, vetting, type and dispatch of fair copy of audit notes.

(e) **Verification of Pension cases of Urban Local Bodies:-**

Pension cases of different Urban Local Bodies viz Municipal Corporation, Faridabad, Municipal Committees/ Councils are received in Directorate for verification of qualifying service on the Accountant General (AE)'s Pattern from different Urban Local Bodies in State.

(e) **Redressal of Grievances :-**

The Deputy Director(Technical) at Headquarter's Office has been authorized to work as nodal officer and he can be contacted for redressal of grievances, if any.

NODAL OFFICER

Deputy Director(Technical)

O/O Director, Local Audit, Haryana,
SCO No.6, 1st Floor, Sector 7/C,
Madhya Marg, Chandigarh.