## **Table of Contents**

Description	<b>Reference</b> to	
	Paragraph	Page No.
Preface		v
Overview		vii
CHAPTER-I: INTRODUCTION		
Budget Profile	1.1	1
Application of resources of the State Government	1.2	1
Funds transferred directly to the State implementing agencies	1.3	2
Grants-in-aid from Government of India	1.4	2
Planning and conduct of audit	1.5	2
Response of Government to Audit Report	1.6	3
Recoveries at the instance of Audit	1.7	3
Lack of responsiveness of Government to Audit	1.8	4
Follow-up on Audit Reports	1.9	4
Year-wise details of performance audits and paragraphs appeared in Audit Reports	1.10	5
CHAPTER-II: PERFORMANCE AUDIT		
Animal Husbandry Department		
Schemes for upkeep/ improvement of livestock	2.1	7
Environment, Science and Technology Department		
Environment clearance and post clearance monitoring	2.2	27
Public Works Department		
Upgradation and maintenance of National Highways	2.3	40
Revenue Department		
Preparedness for Disaster Management in Himachal Pradesh	2.4	54
Rural Development Department		
Integrated Watershed Management Programme	2.5	71

CHAPTER-III: COMPLIANCE AUDIT		
Fisheries Department		
Excess payment of subsidy under Rashtriya Krishi Vikas Yojana	3.1	85
Forest Department		
Encroachment of forest land in Himachal Pradesh	3.2	86
Higher Education Department		
Irregularities in disbursement of scholarships	3.3	89
Home Department		
Follow up of Performance Audit on "Modernisation of Police Forces"	3.4	90
Reformation, rehabilitation and other facilities in jails	3.5	95
Industries Department		
Non-recovery of royalty and interest on extraction of minerals	3.6	100
Irrigation and Public Health Department		
Assessment and collection of water charges	3.7	100
Unfruitful expenditure on procurement of rigs for drilling of tubewells	3.8	105
Infructuous expenditure on drilling of tubewells due to wrong selection of sites	3.9	107
Planning Department		
Irregular sanction and release of funds under Members of Parliament Local Area Development Scheme (MPLADS)	3.10	108
Public Works Department		
Irregular withdrawal and blocking of funds	3.11	109
Revenue Department		
Unproductive expenditure on idle survey equipment under National Land Records Modernisation Programme	3.12	110
Departments of Public Works, Industries, Scheduled Castes, Other Backward Classes and Minority Affairs, Technical Education, Vocational and Industrial Training and Youth Services and Sports		
Non-execution/ non-completion of works due to non-identification/ availability of encumbrance free sites	3.13	111

APPENDICES					
Appendix	Particulars	<b>Reference to</b>			
No.		Paragraph	Page No.		
1.1	Year-wise break up of outstanding Inspection Reports/ Paras upto 31 March 2016 of selected Drawing and Disbursing Officers	1.8	115		
1.2	Statement showing irregularities commented upon in the outstanding Inspection reports and Paragraphs as on 31 March 2016	1.8	116		
2.1	Statement showing the threshold capacity of the projects	2.2.1	117		
2.2	Statement showing the projects selected for post clearance monitoring	2.2.4	118		
3.2	Statement showing the details of funds proposed in five year modernisation plan and those approved by the GOI in Annual Action Plans under Modernisation of Police Forces for 2011-16	3.4.2	119		