

Report of the Comptroller and Auditor General of India

on

Social, General and Economic Sectors (Non-Public Sector Undertakings)

for the year ended 31 March 2014





Government of Himachal Pradesh Report No. 3 of the year 2014

Report of the Comptroller and Auditor General of India

on

Social, General and Economic Sectors (Non-Public Sector Undertakings)

for the year ended 31 March 2014

Government of Himachal Pradesh Report No. 3 of the year 2014

Table of Contents

Description	Referenc	e 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
Persistent savings	1.3	1
Funds transferred directly to the State implementing agencies	1.4	2
Grants-in-aid from Government of India	1.5	2
Blocking of funds	1.6	2
Planning and conduct of audit	1.7	3
Response of Government to Audit Report	1.8	3
Recoveries at the instance of Audit	1.9	4
Lack of responsiveness of Government to Audit	1.10	4
Follow-up on Audit Reports	1.11	5
Delay in submission of Accounts/ Audit Reports of Autonomous Bodies and placement of Audit Reports before the State Legislature	1.12	6
Year-wise details of reviews and paragraphs appeared in Audit Report	1.13	6
CHAPTER-II: PERFORMANCE AUDIT		
Education Department		
Sarva Shiksha Abhiyan	2.1	7
Industries Department		
Working of Industries Department	2.2	24
Irrigation and Public Health Department		
Implementation of National Rural Drinking Water Programme	2.3	42
Urban Development Department		
Working of Municipal Corporation, Shimla	2.4	61

CHAPTER-III: COMPLIANCE AUDIT		
Animal Husbandry Department (Himachal Pradesh Livestock and Poultry Development Board)		
Avoidable expenditure on production of Liquid Nitrogen Gas	3.1	81
Elementary Education Department		
Delay in construction of kitchen shed-cum-stores	3.2	81
Forest Department		
Implementation of Intensification of Forest Management Scheme	3.3	82
Health and Family Welfare Department		
Blocking of funds due to non-creation of public health infrastructure	3.4	86
Establishment of trauma centre	3.5	87
Higher Education Department		
Unjustified expenditure on salary of teachers	3.6	88
Higher Education and Social Justice and Empowerment Departments		
Unfruitful expenditure on construction of hostels and residential accommodation	3.7	89
Irrigation and Public Health Department		
Unfruitful expenditure on augmentation of water supply scheme	3.8	90
Unfruitful expenditure on construction of flow irrigation scheme	3.9	91
Unproductive expenditure on lift water supply scheme	3.10	92
Medical Education and Research Department		
Excess payment to Hospital Services Consultancy Corporation and loss of interest on funds kept outside government accounts	3.11	93
Planning Department		
Implementation of Backward Area Sub-Plan	3.12	94
Public Works Department		
Undue financial benefit to a firm	3.13	99
Unfruitful expenditure on incomplete road works	3.14	100
Idle expenditure on construction of road/ bridge and undue favour to contractor	3.15	101
Unfruitful expenditure on construction of Bhodi-Kharjan road	3.16	102
Unfruitful expenditure on construction of Bandi-Dharoh road	3.17	103
Unproductive expenditure on construction of road and bridge	3.18	104

Tourism and Civil Aviation Department		
Blocking of funds due to non-execution of works under integrated development of tourist circuits	3.19	105
Transport Department (Himachal Pradesh Bus Stands Management and Development Authority)		
Idle investment on construction of bus stand	3.20	106
Tribal Development Department		
Execution of schemes under Tribal Area Sub-Plan	3.21	107
Urban Development Department		
Blocking of funds for construction of parking places	3.22	112
Women and Child Development and Health and Family Welfare Departments		
Implementation of Schemes for Welfare and Protection of Girl Child	3.23	113

APPENDICES					
Appendix No.	Particulars	Reference to			
		Paragraph	Page No.		
1.1	Year-wise break up of outstanding Inspection Reports/ Paras upto March 2014 of selected Drawing and Disbursing Officers	1.10	119		
1.2	Statement showing irregularities commented upon in the outstanding Inspection Reports and Paragraphs as on 31 March 2014	1.10	120		
1.3	Statement showing Status of Accounts of the autonomous bodies	1.12	121		
2.1	Findings of survey conducted by SSA project team to assess the enhancement in students' learning achievements and progress	2.1.20	122		
2.2	Statement showing the functions to be transferred to MC by the Government	2.4.6.1	123		
3.1	Year-wise details of original budget and re-appropriation of budget under Backward Area Sub Plan for the year 2011-14	3.12.1.3	124		
Glossary of abbi	reviations		125		