SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

Report of the
Comptroller and Auditor General of India
for the period ended March 2024

हिमाचल प्रदेश सरकार

Government of Himachal Pradesh
Report No. 3 of 2026
(Compliance Audit Report)

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Table of Contents

Preface

This Report of the Comptroller and Auditor General of India for the period ended March 2024 on Compliance Audit of Departments of Social, General and Economic Sectors has been prepared for submission to the Governor of the State of Himachal Pradesh under Article 151 of the Constitution of India.

The Report contains significant results of Compliance Audit of Receipts and Expenditure of the Government of Himachal Pradesh, conducted in terms of the Comptroller and Auditor General of India's (Duties, Powers and Conditions of Services) Act, 1971.

The instances mentioned in this Report for Compliance Audit are those which came to notice in the course of test audit done for the year 2023-24 as well as those which came to notice for earlier years but could not be reported in the previous Audit Reports. Instances relating to the period subsequent to year 2023-24 have also been included, wherever necessary.

The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

Overview

Overview

This Report covers matters arising out of the Compliance Audit of the Departments of Animal Husbandry, Prisons and Correctional Services, Rural Development and Public Works Department. The Report contains three Subject Specific Compliance Audits (SSCAs) and one Individual Compliance Audit observation. The Report has been organised into five chapters as under:

Chapter I - General

This Chapter contains description of the State Government of Himachal Pradesh, brief profile of the State for the year 2023-24, the authority for audit and response of the State Government to Audit Reports.

Department of Prisons and Correctional Services

Chapter II - Functioning of Himachal Pradesh Prisons

This Subject Specific Compliance Audit (SSCA) reviewed Governance, Finance and Welfare Services in Himachal Pradesh Prisons for the period 2021-24. The audit covered the office of the Director General of Prisons, one Model Central Jail, three District Jails and one Sub-Jail, selected through random sampling. The audit was conducted between October 2024 and January 2025, with findings discussed in the Exit Conference (September 2025), where the Government largely accepted the audit observations.

The constitution of statutory bodies mandated under the Model Prison Manual, including the State Advisory Board, Prison Development Board, and Boards of Visitors, has not been included in HP Prison Manual. No annual action plans or State plans for prisons were prepared during 2021-24, leaving reforms fragmented and without structured policy direction**.** Internal oversight mechanisms such as mandatory inspections, welfare committee meetings, and industry audits were either absent or irregular.

Against the required 1,281 guarding staff as per norms of Model Prison Manual, only 466 (36 *per cent*) were in position as of April 2024. Shortfalls ranged from 49 to 61 *per cent* in test-checked jails, forcing cancellation of rest days, ad-hoc redeployments and reliance on Home Guards**.** Vacancies were acute in essential posts such as Assistant Superintendents (57 *per cent* vacant), dispensers (68 *per cent* vacant), teachers (100 *per cent* vacant), and social workers (100 *per cent* vacant). These gaps compromised both security and rehabilitation programmes.

Out of budget allotment of ₹ 180.50 crore (2021–24), savings of ₹ 3.95 crore (two *per cent*) were recorded. However, no dedicated budget line was created for reformation and rehabilitation. Revenue generation was weak, with only ₹ 0.57 crore realised against targets of ₹ 1.28 crore (shortfall: 55 *per cent*) during 2021-24. The Prisoners' Welfare Fund accumulated to ₹ 1.42 crore and *Himkaara Unnayan Samiti* funds to ₹ 1.29 crore as on 31 March 2024, but utilisation remained minimal.

Overcrowding persisted, as against a sanctioned capacity of 2,560, the actual inmate population stood at 2,921 during 2023–24, reflecting an excess of 14 *per cent*. No separate women's jail or reception centres existed, despite a consistent female inmate population (100–118). Healthcare services were inadequate: 40 *per cent* of referred cases (6,731 out of 16,723) could not be sent to hospitals due to police escort shortages; two major jails (Kanda and Dharamshala) lacked operational hospital beds. Audit scrutiny at five test-checked prisons showed that Only Model Central Jail, Kanda and District Jail, Dharamshala have a Medical Officer on site; the remaining three jails rely on Pharmacists, Dispensers or Warders trained as "medics" to hand out prescription drugs, with no documentary evidence that deputed doctors from civil hospitals visit on any fixed schedule. It was also noticed that essential equipment, including dental chairs, diagnostic devices and supportive medical devices, lied idle due to unavailabilty of qualified operators.

Education remained neglected: teachers were not posted and negligible inmate participation in IGNOU/NIOS programmes despite over 50 *per cent* inmates being below higher-secondary level. Wages were irregular with delayed payments and inconsistent practices across jails. At times, prisoners' property accounts were used to cover departmental expenses, leaving ₹ 6.56 lakh payable to the prisoners as of March 2024.

The State introduced the "Jail Varta" platform, providing a regulated mechanism for inmates to communicate with their families through dedicated video links. District Jail, Solan has made higher use of this facility. However, the technology remained underutilised, with uneven implementation across facilities. After-care structures for released prisoners were absent, leaving 496 inmates discharged during the period without structured rehabilitation or support.

Internal-control mechanisms were deficient as management committees met sporadically, prison industries largely remained unaudited, and no jail received the mandated bi-annual inspections between 2021 and 2024.

The State Government may:

- *Adopt and implement the provisions of Model Prison Manual 2016 of Government of India, regarding constitution of the State Advisory Board and Prisons Development Board.*

- *Address the issue of staff shortage on priority, particularly guarding and medical staff.*

- *Explore the possibility of utilizing tele-consultation and pooled-escort facilities so as to reduce number of physical referrals and reduce security risks on the road.*

Department of Rural Development

Chapter III - Planning and Execution of Works under Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS)

Audit of Planning and Execution of Works under Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) revealed systemic weaknesses in registration of workers, planning and execution of works and wage payments. In test-checked Gram Panchayats (GPs), 36.46 *per cent* of Job Cards were issued with delays (with median delay of 249 days) during 2019-25 and 88.72 *per cent* of those issued during February 2006 to September 2020 were pending renewal or update as of September 2025. The delays were attributable to a 14 *per cent* shortfall of *Gram Rozgar Sahayaks* deployed in GPs and non-monitoring by the Block and District level officers.

Planning was deficient as neither Five-Year Perspective Plans at district level nor Development Plans at GP level were prepared. The works approved by the Gram Sabha were not assigned any order of priority in the Shelf of works in Solan and Sirmaur districts. In Kangra district, although priorities were indicated, works were not sanctioned in the prescribed order but were selected randomly. Further, District Level Technical Committees (DLTCs), mandated for scrutiny of Shelf of Works and preparation of district-specific SoRs, were not constituted in any of the three test-checked districts. Geographic Information System (GIS)/Remote Sensing (RS) based planning was also not adopted. Planning for skill development under the UNNATI project was inadequate, as against target of 4,810 candidates, only 710 (15 *per cent*) were trained during 2021-22, resulting in underutilisation of GoI funds.

Labour budgets lacked proper demand assessment due to incorrect estimation methods, absence of door-to-door surveys, requisite Schedule of Rates, and weak monitoring. Of 193 selected works sanctioned for ₹ 3.08 crore taken for execution during 2019-24, only 127 with an expenditure of ₹ 1.45 crore were completed, of which 57 were delayed by 10 to 874 days. Further, 50 works with an estimated cost of ₹ 78.06 lakh were ongoing, on which ₹ 46.58 lakh had been spent as of September 2024; delays ranging from 153 to 884 days were noticed in 23 of these works.

Centralised procurement system was not adopted in any of the test-checked six blocks. Materials worth ₹ 108.99 crore were procured in a piecemeal manner; in 24 GPs, purchases of ₹ 8.67 crore were made through quotations at varied rates. In wage payments, 3.41 lakh transactions worth ₹ 77.47 crore were delayed, including 5,523 transactions that were held up for more than 90 days. "Panchavati Yojna" works were undertaken unauthorisedly at 180 sites at a cost of ₹ 15.75 crore, without approval of GoI as required for a new category of work.

Issues were noticed such as non-payment of revised wage rates to 28 workers, irregular payment of ₹ 4.17 lakh without technical verification of works (in four of 24 selected GPs), and payment of ₹ 0.67 lakh for 274 man-days despite no work at the site (in seven of 24 selected GPs). An inadmissible amount of ₹ 4.41 crore was spent on Panchavati-Park works which were not covered in the authorised list of MGNREGA works. It was also observed that Muster rolls were irregular or lacked worker's signatures. Further, e-Measurement Books were not filled in NREGAsoft, and only physical Measurement Books were maintained thereby limiting monitoring by the higher authorities.

Attendance recorded through the NMMS application showed missing photographs and incomplete uploads, indicating weak compliance with NMMS guidelines. Audit also observed instances where workers were absent despite being marked present in the NMMS application (six workers were found missing in GP Jerot), and payments were made without obtaining signatures on muster rolls to four workers in two out of selected 24 GPs.

The State Government may:

- *Ensure prescribed monitoring as per the Guidelines by the District Programme Coordinators and Programme Officers to prevent abnormal delays in issuing/updating job cards, in execution of works and in payment of wages.*

- *Ensure Shelf of works and Labour Budget are prepared as per the MGNREGA Guidelines.*

Department of Animal Husbandry

Chapter IV - Veterinary Healthcare Services in Himachal Pradesh

The Department of Animal Husbandry is entrusted with the responsibility of improving livestock genetic potential, prevention and control of animal diseases through effective healthcare, provision of veterinary services at various levels, conservation of threatened breeds, and dissemination of extension services.

The Compliance Audit on "Veterinary Healthcare Services in Animal Husbandry Department" was conducted to review planning for veterinary services for availability and utilisation of financial resources, human resources, medicines, equipment, infrastructure, monitoring and control mechanisms. The audit covered the period 2021-24 in four selected DDOs and the Directorate, supplemented by Joint Physical Inspections and a beneficiary survey.

During 2021–24, against a budget allotment of ₹ 1,562.78 crore, the Department incurred an expenditure of ₹ 1,493.92 crore, leaving an unspent balance of ₹ 68.86 crore. A major portion of the expenditure (68 to 77 *per cent*) was on salaries, while the share of expenditure on medicines and equipment declined from 3.11 *per cent* to 1.44 *per cent* of the total expenditure during the period.

Annual Action Plans were not prepared as mandated, and only district-wise physical targets were issued during 2021-24. This deficiency persisted despite a similar observation reported in the CAG's Audit Report for the year ended March 2016. Persistent vacancies of seven to 29 *per cent* in key posts such as Senior Veterinary Officers, Veterinary Officers and Veterinary Pharmacists further hampered service delivery.

Medicines and equipment worth ₹ 7.55 crore were procured without obtaining formal indents from respective field units. A total of 885 medicines (out of 1,906 medicines), valuing ₹ 3.08 crore were accepted without mandatory analytical test reports. Expired medicines (ranging from one month to 36 months) were administered to ailing animals in 70 institutions. Out of 364 medicine samples, 235 medicines were found of standard quality and 10 samples of medicines were found of substandard quality, whereas results of the remaining 119 samples were not received from the laboratory even after a lapse of 15 months to 42 months (as on July 2025). Substandard medicines worth ₹ 9.22 lakh were distributed and 78 *per cent* of these medicine were consumed in the State. The prescribed Online Inventory Application was not operationalised, which may aid in checking distribution of expired medicines and tracking status of idle equipment. Vaccination programmes also showed significant shortfalls ranging from nine to 75 *per cent*, undermining disease control. Veterinary equipment (487 equipment having cost of ₹ 0.91 crore) remained unutilised since purchase or remained non-functional due to lack of planning, infrastructure or trained staff etc.

In respect of infrastructure, out of 68 sanctioned works during 2021-24, only nine works with sanction cost of ₹ 1.82 crore were completed while 27 works were incomplete (ongoing) and remaining 32 works were not started as of March 2024. Further, prior to the audit period, 26 works costing ₹ 19.43 crore remained incomplete, while 40 works costing ₹ 11.77 crore had not been commenced by the executing agencies.

There was a shortfall of 43 to 86 *per cent* in achievement of the inspection targets in the State.

Joint Physical Inspection of 29 veterinary institutions revealed unutilised equipment, stock of expired medicine, staff shortage, dilapidated infrastructure and lack of electricity. The beneficiary survey indicated that 73 *per cent* of respondents were satisfied with treatment and staff responsiveness. However, 38 *per cent* reported staff shortages and 48 *per cent* reported shortage of injections. Further, only 11 *per cent* reported availability of diagnostic testing and only 35 *per cent* were aware of the grievance redressal mechanism.

The State Government may:

- *Ensure that the Department prepares comprehensive Annual Action Plans in January with realistic, district-wise targets aligned to livestock needs, resources, financial allocations.*

- *Standardize procurement by mandating written indents from field units and operationalizing an Online Inventory Management System to track stock levels, expiry, and distribution of medicines and equipment.*

- *Address human-resource and capacity gaps by filling key vacancies, training staff in equipment use, vaccine handling, and stock management.*

Chapter V - Individual Audit Observation

Himachal Pradesh Public Works Department

Inability of the Department to ensure an encumbrance-free site, to provide documented structural drawings, and to enforce contractual conditions of completing the work, resulted in unfruitful expenditure of ₹ 0.53 crore, an additional burden of ₹ 0.74 crore on the State exchequer on account of re-tendering, and non-completion of the bridge even after eight years of sanction, delaying the intended public benefits.

Chapter-I
General

Chapter I: General

1.1 Introduction

This Report covers matters arising out of the Compliance Audit of the Departments of the State Government. The primary purpose of this Report is to bring to the notice of the Legislature the important results of audit. Findings of audit are expected to enable the Executive to take corrective action and also to frame policies and directives that will lead to improved financial management contributing to better governance.

The Report has been organised in five chapters as under:

Chapter-I contains description of the State Government of Himachal Pradesh, brief profile of the State for the year 2023-24, the authority for audit, response of the State Government to various audit products namely Inspection Reports (IRs), individual observations/paragraphs, Performance Audits (PAs) and Subject Specific Compliance Audits (SSCAs) and follow-up action on Audit Reports.

Chapter-II contains Subject Specific Compliance Audit findings on 'Functioning of Himachal Pradesh Prisons'.

Chapter-III contains Subject Specific Compliance Audit findings on 'Planning and Execution of Works under Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS)'.

Chapter-IV contains Subject Specific Compliance Audit findings on 'Veterinary Healthcare Services in Himachal Pradesh'.

Chapter-V contains individual observation relating to Compliance Audit of Himachal Pradesh Public Works Department (HPPWD).

1.2 About the State of Himachal Pradesh

Himachal Pradesh is situated in the western Himalayas. The State has a geographical area of 55,673 sq. km, which constitutes 1.69 *per cent* of the geographical area of the country. Recorded Forest Area (RFA) in the State is 66.52 *per cent* of the State's area. The State is predominantly mountainous with altitudes ranging from 350 metres to 6,975 metres above the mean sea level. About one third of the area of the State is permanently under snow, glaciers and cold desert. The average annual rainfall is about 1,800 mm. The temperature of the State varies from sub-zero to 35°C. The Satluj, Beas, Ravi, Chenab and Yamuna are the major rivers of the State.

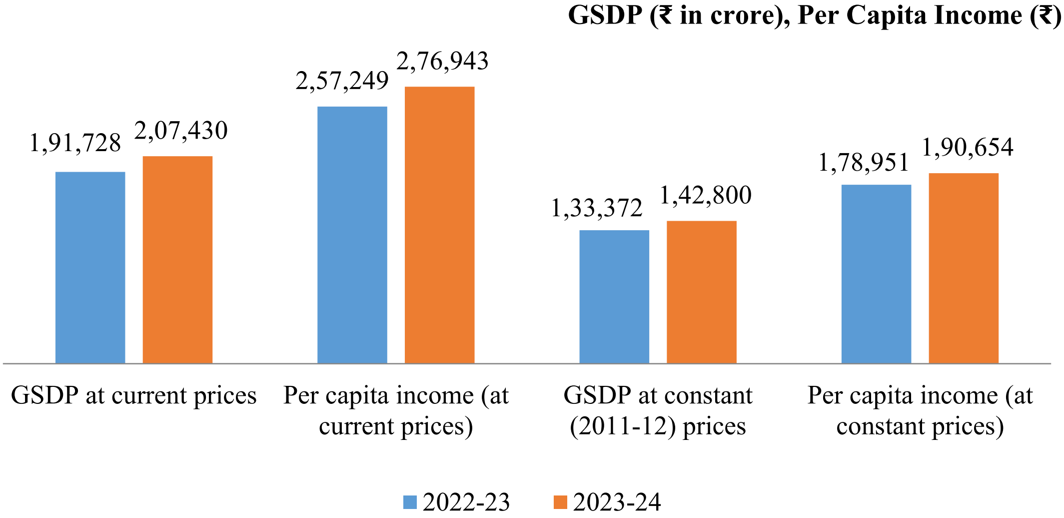
Himachal Pradesh became a State on 25 January 1971. It is a Special Category State. The State is bordered by Punjab, Haryana, Jammu and Kashmir, Ladakh, Uttarakhand, and Uttar Pradesh. The State shares international border with China.

The State has 12 hill districts including three tribal districts. As per the 2011 census, Himachal Pradesh has a population of 68.65 lakh accounting for 0.57 *per cent* of India's population. The rural and urban population constitutes 89.97 *per cent* and 10.03 *per cent* respectively. Tribal population is 5.71 *per cent* of the State's population. Agriculture is the main occupation of the people of Himachal Pradesh as it provides direct employment to about 69 *per cent* of the main working population. Manufacturing, horticulture and tourism are other important sectors of the State.

1.2.1 State Economy

Gross State Domestic Product[1] (GSDP) of Himachal Pradesh is estimated to be ₹ 1,42,800 crore at constant prices[2] (2011-12) at the end of the Financial Year 2023-24, registering growth of 7.07 *per cent* over the previous year. GSDP of Himachal Pradesh (at constant prices) was 0.82 *per cent* of national GDP (₹ 173.82 lakh crore). GSDP and per capita income (both at current and constant prices) for 2023-24 in comparison with 2022-23 are depicted in **Chart 1.1**.

Chart 1.1: GSDP and Per Capita Income



Source: Information supplied by Economic and Statistics Department of Himachal Pradesh.

1 Total value of goods and services produced during a Financial Year within the State. It is the most commonly used indicator to measure the size of an economy of a State.

2 GSDP at constant prices excludes the impact of inflation, while GSDP at current prices includes the impact of inflation.

1.3 State Government Profile

1.3.1 Structure of Government

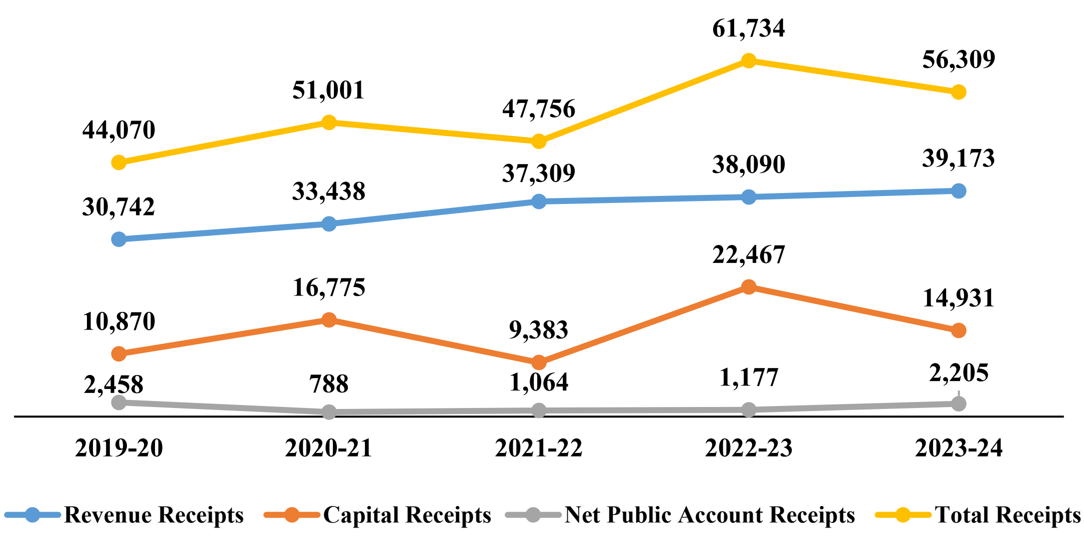
The Government of Himachal Pradesh is organised into 46 Departments and 31 State Public Sector Enterprises (SPSEs). In addition to the above, there are 76 Autonomous Bodies in the State.

The State has 74 Urban Local Bodies (ULBs) which include eight Municipal Corporations, 29 Municipal Councils and 37 Nagar Panchayats. Further, there are 3,708 Panchayati Raj Institutions (PRIs) which include 12 Zila Parishads, 81 Panchayat Samitis and 3,615 Gram Panchayats as on 31 March 2024.

1.3.2 Receipts of the State Government

The trend in total receipts of the State Government during the period 2019-20 to 2023-24 and components thereof are depicted in **Chart 1.2**.

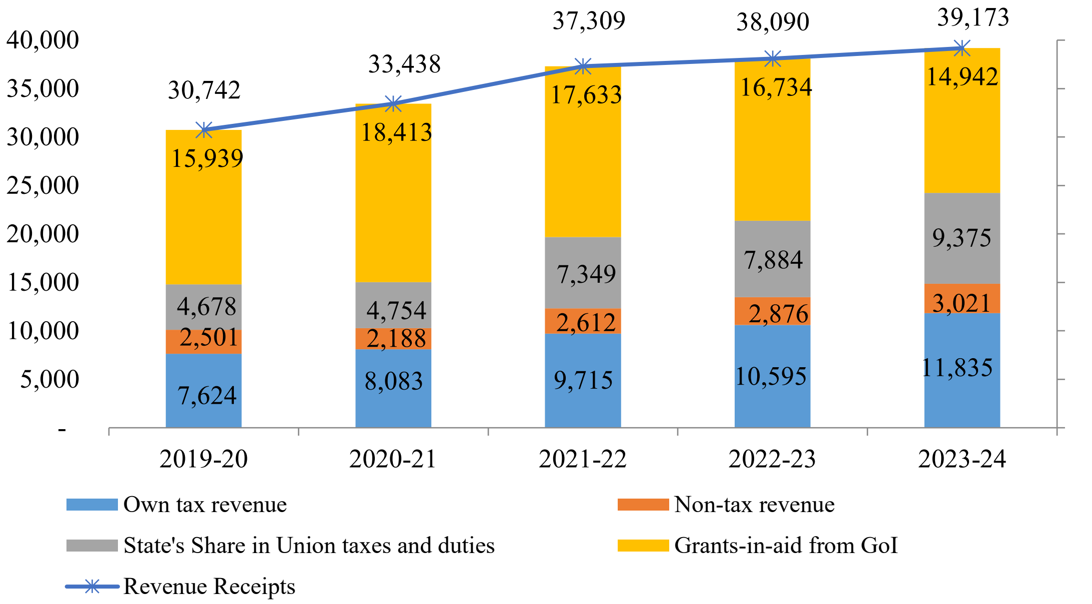
Chart 1.2: Trends in Resources of the State (₹ in crore)



Source: State Finances Audit Report for the year ended 31 March 2024, Government of Himachal Pradesh.

The trend in components of Revenue Receipts during the period 2019-20 to 2023-24 has been depicted in **Chart 1.3**.

Chart 1.3: Components of Revenue Receipts (₹ in crore)

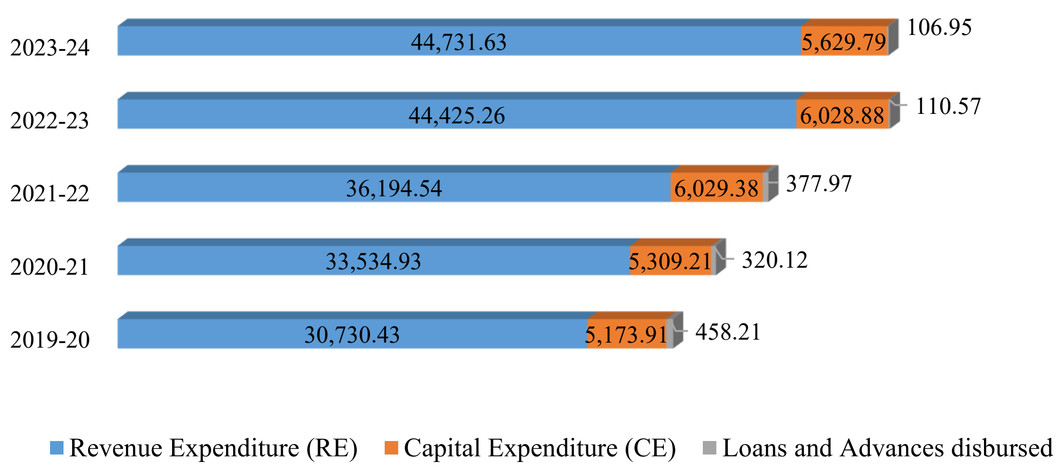


Source: State Finances Audit Report for the year ended 31 March 2024, Government of Himachal Pradesh.

1.3.3 Expenditure Profile of State Government

Total expenditure of the State Government during the last five years and its composition is depicted in **Chart 1.4**.

Chart 1.4: Total Expenditure of State Government (₹ in crore)



Source: State Finances Audit Report for the year ended 31 March 2024, Government of Himachal Pradesh.

Further details on Budget, Receipts, Expenditure, and other dimensions of State Finances are discussed in the CAG's State Finances Audit Report (SFAR) for the year 2023-24 for Himachal Pradesh, presented separately.

1.4 Authority for Audit

The Comptroller and Auditor General of India (C&AG) is a constitutional authority, independent of the Executive and the Legislature, and serves as the head of the Indian Audit and Accounts Department (IA&AD). The Constitution of India entrusts the C&AG with the responsibility of auditing the accounts of the Union, the States, and other public entities, thereby promoting accountability, transparency, and sound financial management in the functioning of Government. In addition to the audit function, the C&AG also compiles the accounts of the State Governments.

The authority and mandate of the C&AG are derived from Articles 149 and 151 of the Constitution of India[3], read with the provisions of the C&AG's (Duties, Powers and Conditions of Service) Act, 1971 (DPC Act) enacted by the Parliament.

The Regulations on Audit and Accounts (Amendments), 2020, and the Auditing Standards issued by the C&AG prescribe the principles, methodologies, and framework for conduct of audit by the C&AG.

1.4.1 Mandate for Audit

C&AG has mandate to audit and report on:

- All transactions into or out of Consolidated Fund, Contingency Fund and Public Account of the Union and of the States.
- Accounts and financial statements of all Government offices and Departments.
- Stores and stock accounts of all Government offices and Departments.
- Accounts of government companies and any other company as defined in the Companies Act 2013.
- Accounts of all regulatory bodies and other statutory authorities/corporations, where the governing laws provide for their audit by the C&AG; all autonomous bodies and authorities substantially financed from the public exchequer.
- Accounts of Urban and Rural Local Bodies and any other body or authority, including non-government companies, where audit has been entrusted to the C&AG under law.

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[3] Article 149 of the Constitution of India envisages that C&AG shall perform such duties and exercise such powers in relation to the accounts of the Union, of the States and of any authority or body as may be prescribed by or under any law made by Parliament. Article 151 of the Constitution of India provides that the reports of the C&AG of India relating to the accounts of the Union or a State Government shall be submitted to the President or the Governor of the State respectively, who shall cause them to be laid before each House of Parliament/ Legislature of the States.

- Private companies engaged in the commercial use of scarce natural resources where the terms of license require sharing of revenue with the Government.

1.4.2 Powers of C&AG

In order to carry out his audit mandate, C&AG has been conferred with the following powers:

- Power to inspect any office or organisation subject to his audit.
- Power to examine all transactions and question the Executive.
- Power to call for any records, papers, documents from any auditable entity.
- Power to decide the extent and manner of audit.
- To dispense with detailed audit, when warranted, and apply limited checks to specific accounts or transactions as he may determine.

1.4.3 About Indian Audit and Accounts Department

The C&AG is the administrative head of the Indian Audit and Accounts Department (IA&AD). The Department comprises of the officers of the Indian Audit and Accounts Service (IA&AS) and a supporting workforce across supervisory and functional cadres.

The Headquarters of the C&AG, located in New Delhi, directs and oversees all audit, accounting, and entitlement functions of the IA&AD. As of March 2024, there are 137 field offices (including five overseas offices). In Himachal Pradesh, the IA&AD has three field offices — the Office of the Principal Accountant General (Audit), the Office of the Principal Accountant General (Accounts and Entitlements[4]), and the National Academy of Audit and Accounts (NAAA), the apex training institute of the Department.

[4] C&AG maintains accounts of the States and also performs entitlement functions under section 10 & 11 of C&AG's DPC Act, 1971. Entitlement functions include authorization of pension payments, maintenance of General Provident Funds (GPF) and other Gazetted Entitlement functions of State Government employees. The Principal Accountant General (Accounts & Entitlements), Himachal Pradesh prepares the Annual Finance and Appropriation Accounts of the Himachal Pradesh Government, which, after certification by Principal Accountant General (Audit), are signed by the C&AG for laying in the State Legislature. It also maintains GPF accounts and authorizes pension payments of State Government employees.

1.4.4 About Principal Accountant General (Audit), Himachal Pradesh

The Principal Accountant General (Audit), Himachal Pradesh with offices located in Gorton Castle and Railway Board Building at Shimla undertakes audit of State Government departments, State Public Sector Enterprises and other public bodies/ authorities of Himachal Pradesh, including urban & rural local bodies. It also conducts financial audit of annual accounts of State Government companies and corporations under section 143 (6) of the Companies Act, 2013. It certifies the expenditure incurred on externally-aided projects in the State, as part of agreements between the State Government and the funding agencies.

Office of the Principal Accountant General (Audit) at Gorton Castle, Shimla

The Principal Accountant General (Audit), Himachal Pradesh prepares various Audit Reports which are countersigned by C&AG and presented to the Governor for placing before the State Legislature.

The Principal Accountant General (Audit) is assisted by IA&AS officers of the rank of Sr. Deputy / Deputy Accountant General who are further assisted by Senior Audit Officers, Assistant Audit Officers, Supervisors, Assistant Supervisors, Senior Auditors, Auditors and other clerical staff.

1.4.5 Types of Audit

In accordance with international public sector auditing standards, C&AG of India undertakes the following types of audit assignments:

(i) **Financial Audit -** To examine whether an entity's financial statements and information is properly prepared, complete in all respects and is presented with adequate disclosures in accordance with the prescribed financial reporting and regulatory framework.

(ii) **Performance Audit –** To evaluate the **economy**, **efficiency** and **effectiveness** in receipt and application of public funds, implementation of government programmes and activities and delivery of public services by various departments / agencies of the Government. These are generally topic-based with focus on the working of a government body, performance of a government scheme/programme and evaluation of outcomes.

(iii) Compliance Audit - To assess whether activities, financial transactions, and decisions comply with applicable laws, rules, regulations, and instructions, and to examine instances of irregular, wasteful, or extravagant expenditure. It focuses on aspects of **regularity**—adherence to prescribed legal and procedural requirements—and **propriety**—observance of general principles of sound financial management. Certain Compliance Audits may also be **subject-specific or thematic**, focusing on a particular issue, scheme, or department.

1.5 Response of State Government to Audit

1.5.1 Response to Inspection Reports

Inspection Report (IR) refers to an Audit Report issued by the Audit Office viz., Principal Accountant General/PAG (Audit), Himachal Pradesh, after completion of audit of an auditable entity[5]. IR contains individual audit observations/findings (referred to as Audit Paragraphs) and may contain audit findings on a specific theme.

The Heads of the auditable entities, through their next higher authorities, are required to report compliance with respect to the findings contained in the IRs to the PAG (Audit) within four weeks of receipt of IRs. Based on the action taken, an Audit Paragraph is either settled or the auditable entity is requested to take further corrective action. When all the Audit Paragraphs in an IR are settled, the IR is treated as settled. *Ad hoc* Committee meetings are scheduled by the Finance Department on an annual basis where Audit Paragraphs of IRs are discussed for settlement. Status of IRs and Audit Paragraphs therein pertaining to Social, General and Economic Sectors as of 31 March 2024 is shown in **Table 1.1**.

Table 1.1: Status of settlement of Inspection Reports and Audit Paragraphs

Sr. No.	Particulars	Inspection Reports	Audit Paragraphs
1.	Pendency as of 31 March 2023	11,605	58,256
2.	Issued during the year 2023-24	554	6,942
3.	Settlement during 2023-24	229	4,189
4.	Pendency as of 31 March 2024	11,930	61,009

1.5.2 Response of State Government to Audit Observations of previous CAG Audit Reports

CAG's Audit Reports that are tabled in the Legislature, stand referred to the Public Accounts Committee (PAC) of the Legislature. Rule 4 of Rules of Procedure for the Internal Working of the Committee on Public Accounts (December 2002), envisages that as soon as the Audit Report is presented to the House, the Departments concerned would *suo motu* initiate action at their level without waiting for formal questionnaire

[5] Auditable entity refers to any entity of the State Government including any Office, Authority, Body, Company, Corporation, Fund, Local Body, or any other entity subject to audit by the Comptroller and Auditor General of India.

from the Committee and report to the Committee about action taken by them on each Para within three months from the presentation of the Audit Reports.

The status of *suo motu* replies to audit observations contained in CAG Audit Reports of previous years as of 31 March 2024 is given in **Table 1.2** and detailed in **Appendix 1.1**.

Table 1.2: Status of *suo-motu* replies of audit observations of previous Audit Reports

Audit Report	Year of the Report	Total Audit Observations included in the Report		*Suo-motu* replies received		*Suo-motu* replies not received	
		Performance Audits	Compliance Audit Paragraphs	Performance Audits	Compliance Audit Paragraphs	Performance Audits	Compliance Audit Paragraphs
CAG Audit Report other than PSUs[6]	2012-13 to 2020-21	46	330	42	312	4	18

1.5.3 Discussion of CAG Audit Reports in PAC

CAG Audit Reports referred to Public Accounts Committee (PAC) are taken up for discussion and oral examination by the Committee concerned. State Government officials (usually the Administrative Secretaries of State Government Department concerned) are called for oral examination by the PAC. During the year 2023-24, the detail of audit observations discussed by PAC and audit observations pending for discussion in the PAC as of 31 March 2024 is given in **Table 1.3** and detailed in **Appendix 1.2**.

Table 1.3: Discussion of Audit Observations in PAC during 2023-24

Concerned Legislative Committee -Audit Report	Year of the Report	Total Audit Observations included in Reports		Total Audit Observation discussed up to March 2023		Audit Observations discussed in PAC during 2023-24		Audit Observations pending discussion in PAC as of 31 March 2024	
		Performance Audits	Compliance Audit Paragraphs	Performance Audits	Compliance Audit Paragraphs	Performance Audits	Compliance Audit Paragraphs	Performance Audits	Compliance Audit Paragraphs
PAC- CAG Audit Report other than PSUs	2008-09 to 2020-21	46	330	34	259	2	12	10	59

1.5.4 Response of the State Government to the recommendations of PAC

PAC prepares reports summarising the Committee's hearings, action taken by the State Government and recommendations of the Committee. These reports are submitted to the State Legislature. Administrative Departments are required to submit Action Taken Notes (ATNs) on the recommendations of PAC within three months from the date of

6 CAG Audit Report on Social, General and Economic (Non-PSUs) Sectors for the year 2012-13 to 2019-20; Compliance Audit Report for the year 2020-21; Performance Audit (PA) on Status of Direct Benefit Transfer of Social Security Pension Schemes in Himachal Pradesh, PA on Efficacy of Implementation of 74th Constitution Amendment Act, 1992; PA on Drinking Water Services in Himachal Pradesh Government of Himachal Pradesh.

receipt of recommendations. The status of ATNs on the recommendations of PAC, as of 31 March 2024, is shown in **Table 1.4** and detailed in **Appendix 1.3**.

Table 1.4: Status of Action Taken Notes (ATNs) on the recommendations of PAC

Name of the Report	PAC recommendations pertaining to Legislative Assembly Tenures	Number of Departments	Number of total pending ATNs on recommendations of PAC
CAG Audit Report on Social, General and Economic (Non-PSUs) Sectors	Vidhan Sabha VI, VII, VIII, IX, X, XI, XII, XIII and XIV	25	240

1.6 Acknowledgement

The Office of the Principal Accountant General (Audit), Himachal Pradesh acknowledges the cooperation extended by the State Government departments and other auditable entities during the course of audit. In particular, we appreciate the assistance provided by the Department of Animal Husbandry, Department of Prisons and Correctional Services and Rural Development Department during the conduct of Subject-Specific Compliance Audits. It is hoped that the audit findings presented in this Report will help identify areas for improvement and facilitate initiation of timely and effective corrective measures.

Chapter-II
Functioning of Himachal Pradesh Prisons

Chapter II: Functioning of Himachal Pradesh Prisons

Department of Prisons and Correctional Services

2.1 Introduction

The Prisons Department, a core component of the criminal-justice system, has steadily shifted its philosophy from punishment and deterrence to correction, rehabilitation and has undergone comprehensive reforms for achieving the same. Himachal Pradesh manages 14 facilities - Model Central Jails, District Jails and Sub-jails having a capacity of 2,560 inmates as of September 2024, which together form the backbone of the State's modern correctional strategy (**Map 1**).

The overarching goal of the current policy is to equip inmates with the skills, work habits and social ties they need to return to the community as productive citizens. To this end, the State encourages monitored work outside prison walls, enabling inmates to earn an income, contribute to household expenses and maintain regular contact with their families-critical factors in lowering recidivism[1]. Reforms have focused on upgraded medical services and improved living conditions such as increasing the coverage of the Open-Air Scheme creating low-security environments where carefully screened prisoners can live and work with minimal supervision. Mobile canteens operated by inmates offer hands-on experience in small-business management, while video-conferencing booths allow seamless interaction between prisoners and the relatives, reducing the emotional and financial costs of in-person visits.

Map 1: District wise detail of jails in Himachal Pradesh

1. Model Central Jail, Kanda, Shimla
2. Model Central Jail, Nahan
3. District Open Air Jail, Dharamshala
4. District Jail, Kaithu, Shimla
5. District & Open Air Jail, Bilaspur
6. District Jail, Solan
7. District Jail, Una
8. District Jail, Mandi
9. District Jail, Chamba
10. District Jail, Hamirpur
11. District Jail, Kullu
12. Sub-jail, Nalagarh
13. Sub-jail, Nurpur
14. Sub-jail, Kalpa

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1 Recidivism means repeat offending by a person after release from correctional or rehabilitation measures.

2.1.1 Governance Structure of Himachal Pradesh Prisons

All correctional facilities in Himachal Pradesh fall under the Department of Prisons and Correctional Services, which is overseen at the policy level by the Additional Chief Secretary (ACS) (Home). The Director General of Prisons, serving as the Head of the Department, sets operational standards and exercises overall supervision across every jail in the State. Within each facility, a clear chain of command translates these directives into practice: the Superintendent holds primary managerial responsibility, the Deputy Superintendent oversees day-to-day security and logistics, the Medical Officer directs healthcare, and the Welfare Officer coordinates rehabilitation programmes. Male and female Head Warders manage custodial staff and ensure that security protocols and inmate-welfare measures are uniformly applied.

2.1.2 Audit Objectives

The objectives of audit aimed to assess whether:

- planning and human resource management;
- financial system for reformation and rehabilitation of prisoners;
- initiatives taken for reformation and rehabilitation of the prisoners; and
- monitoring mechanism and internal control

were as per the applicable rules/ provisions.

2.1.3 Audit Criteria

The audit criteria for the SSCA have been derived from the following sources:

- Prison Act, 1894 and Prisoners Act, 1900;
- Model Prison Manual 2016, Government of India;
- Himachal Pradesh Prison Manual (HPM), 2021;
- Government notifications and instructions issued from time to time for management of jails and Departmental Rules and Regulations;
- Himachal Pradesh Financial Rules, 2009.

2.1.4 Audit Scope and methodology

The Subject Specific Compliance Audit (SSCA) on Governance, Finance and Welfare Services in Himachal Pradesh Prisons covering period of 2021-24 was conducted from October 2024 to January 2025. Audit involved test-check of the records in the office of the Director General of Prisons and one Model Central Jail at Kanda, three districts jails - District and Open Air Jail Dharamshala, District Jail Solan and District Jail Chamba and one Sub-Jail at Kalpa. The selection of units was made using simple random sampling and stratified random sampling through IDEA software.

The audit methodology included scrutiny of departmental records in the units. An Entry Conference was held with the Additional Chief Secretary/ACS (Home) to the Government of Himachal Pradesh on 10 December 2024, to discuss the scope and objectives of audit. The Audit findings were discussed with the Additional Chief Secretary (Home) in an Exit Conference held on 18 September 2025. The ACS accepted the audit findings and assured compliance thereof at the earliest possible. The views of the Government have been incorporated appropriately in the Report.

2.1.5 Follow up on earlier Subject Specific Compliance Audit

Subject specific compliance audit on Reformation, Rehabilitation and other services in jails was also printed as Paragraph number 3.5 (Chapter III) of CAG's Audit Report on Social, General and Economic Sectors (Non-Public Sector Undertakings) for the year ended 31 March 2016. The Report is yet to be discussed in Public Accounts Committee (September 2025).

2.1.6 Best Practices

- Sub-Jail Kalpa, though a small-capacity institution, has maintained guarding staff strength in accordance with the Modern Prison Manual. This good practice may be emulated by other jails to ensure compliance with prescribed staffing norms.

- The State has introduced the "Jail Varta" platform, providing a regulated mechanism for inmates to communicate with their families through dedicated video links. District Jail, Solan has made higher use of this facility, which may likewise be replicated by other jails to strengthen family contact services for inmates.

Audit Findings

2.2 Planning and human resource management

2.2.1 Provisions of Model Prison Manual not adopted

The Chapters XXIX and XXXII of the Model Prison Manual (MPM) of 2016 of Government of India (GoI) prescribes a robust oversight framework meant to speed decision-making, modernise facilities, and protect inmate rights. It requires three statutory bodies: the State Advisory Board, chaired by the Minister in-charge of Prisons; the high-powered Prisons Development Board, headed by the Chief Minister; and District- and Sub-divisional Boards of Visitors, whose mandate includes inspecting living conditions, evaluating staff training, and hearing prisoner grievances. Para 32.01

of the Model Prison Manual also states that each State shall take steps to formulate schemes for development of prisons in their entirety in the Central and the State Plans.

Audit noticed that though the Himachal Pradesh Prison Manual was updated in 2021 only, the above-mentioned provisions of the Model Prison Manual have not been complied with and the mandated boards had not been constituted. Further, annual action plans or State plans for prisons had not been prepared for 2021-24.

During the Exit Conference, the Additional Director General (Prisons) stated that the Himachal Pradesh Prison Manual 2021 has not adopted the provisions for State Advisory Board and Prisons Development Board. However, the Board of Visitors has been constituted in April, 2025.

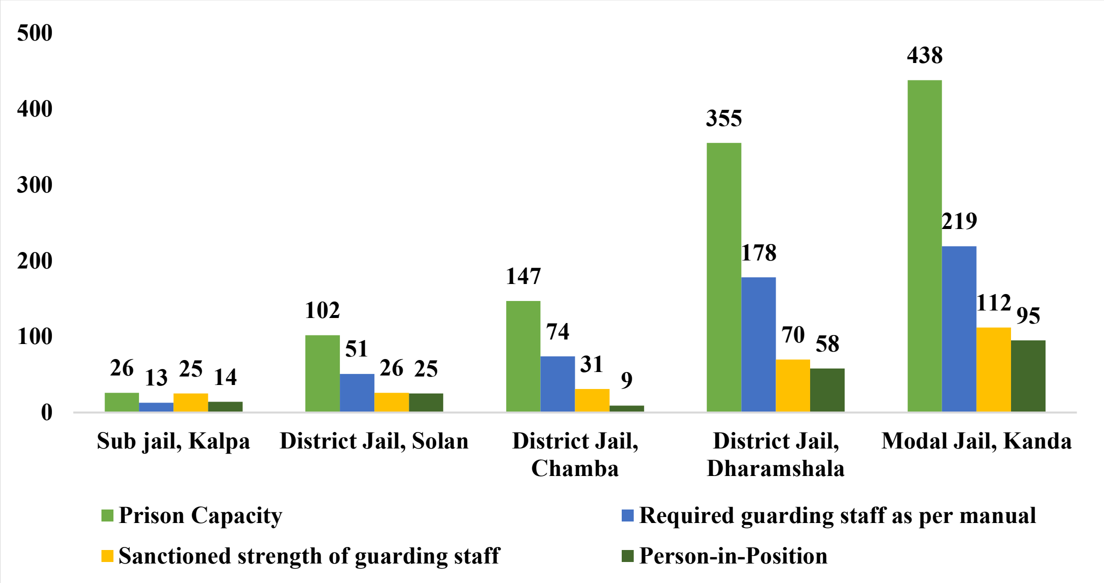
Reply is not satisfactory as the requirement for these Boards had been prescribed in the Model Prison Manual, 2016, which provided for nationally recognized standards for prison governance that States are expected to follow. Further, without these Boards, the policy planning and grievance redressal remained fragmented leaving the Department without essential institutional oversight.

2.2.2 Staffing Shortfalls undermine Rehabilitation efforts and Increase Security Risk

Effective prison administration relies on having the right number of trained personnel at every level. Audit review of 14 jails of Himachal Pradesh revealed chronic shortages across several key cadres. Overall, the shortage of staff was 25 *per cent* as of March 2024 (**Appendix 2.1**).

Para 4.02 of the Model Prison Manual requires at least one guarding officer for every six prisoners on each of three shifts and one medical officer for every 300 prisoners, but the prisons in Himachal Pradesh have not been aligned with these norms. As of 1 April 2024, only 466 Head Warders and Warders (433 men and 33 women) were on duty against a normative requirement of 1,281 [(2560/6)*3 shifts)], leaving barely 36 *per cent* of the guards to supervise the State's sanctioned capacity of 2,560 inmates. The sanctioned strength of 602 guarding staff (553 men and 49 women) itself is far below the Manual's benchmark of 1281, therefore, the real gap between what is required as per the manual and what is available is even wider (**Chart 2.1**).

Chart 2.1: Details of Guarding Staff Position in Test-Checked Jails



Field visits of Audit confirm the operational impact of these shortages. In Dharamshala, Chamba, Kanda and Solan jails, the gap between sanctioned positions of guarding staff as compared to what is required as per manual ranges from 49 to 61 *per cent* (**Chart 2.1**), except in Sub-Jail Kalpa where more guards have been sanctioned than the Manual. The real gap of person-in-position against the sanctioned positions ranges from four to 71 *per cent* in four sampled jails forcing Superintendents (Dharamshala) to cancel weekly rest-days, redeploy staff to cover critical posts and, hire Home Guard personnel on temporary duty (Chamba, MC Jail Kanda, Open Air Jail Dharamshala). Only Sub-Jail Kalpa has adequate guards as per the manual norms.

Vacancies persist in other cadres also, as detailed in **Appendix 2.1**. Shortage is high among Assistant Superintendents, where 13 out of 23 posts are unfilled, and dispensers[2], where 13 out of 19 positions remain vacant. Technical trades essential for prison industries are also affected; two of three weaving-master posts sanctioned for two jails, Nahan and Kanda, are vacant, undermining vocational programmes that are central to rehabilitation. The social-work and educational functions remain largely non-functional, as only four posts (one Trained Graduate Teacher, one Junior Basic Teacher, one Male Social Worker, and one Female Social Worker) have been sanctioned, and all of them are vacant, depriving prisoners of organised instruction or counselling. The absence of educators, welfare officers and skill technicians are significant barriers in the programmes to rehabilitate prisoners.

It was also noticed that the Director General of Prisons had repeatedly requested to fill vacant posts and to create additional positions that match the Manual's staffing ratios. Superintendents have made similar requests citing that prolonged understaffing compromises security and prescribed standards.

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[2] A medic/pharmacist who provides first-aid to prisoners and disburse medicines.

In the Exit conference, Government acknowledged the staffing crisis and admitted that the lack of teachers and social workers are significant barrier to effective rehabilitation efforts. It was further stated that proposals to address staff shortages are under active consideration of the Government.

2.3 Lack of efforts in seeking funds for welfare activities

Over the three financial years from 2021-22 to 2023-24, the Prisons Department received budget authorisations totaling ₹ 180.50 crore and spent ₹ 176.55 crore, leaving an overall saving of ₹ 3.95 crore (**Table 2.1**). Annual underspending fluctuated between zero and six *per cent* only. On the revenue side, the Department's own-receipt targets were ₹ 1.28 crore over the period 2021-24. However, the actual collections reached only ₹ 0.57 crore, registering a shortfall of 55 *per cent*.

Table 2.1: Details of expenditure and receipts against budget estimates during 2021-24

(₹ in crore)

Year	Budget Allotment	Expenditure	Excess(+)/saving(-)	Estimated Receipts	Actual Receipts
2021-22	53.39	50.14	-3.25(6)	0.32	0.15
2022-23	63.20	63.16	-0.04(0)	0.46	0.26
2023-24	63.91	63.25	-0.66(1)	0.50	0.16
Total	**180.50**	**176.55**	**-3.95**	**1.28**	**0.57**

Source: Departmental figures. Figures in the parenthesis indicate per cent.

The financing structure weighted almost entirely towards routine establishment costs such as salaries, rations, medicines and maintenance. It was noticed that the Department had not requested separate funds for inmate reformation, rehabilitation, or the modernisation of facilities during the review period (2021-24). Further, no dedicated budget allocation was provided for reformation and rehabilitation by the Government. Thus, the programmes that could have advanced the Department's mission of reintegration and skill development, remained unfunded.

2.3.1 *Himkaara Unnayan Samiti*: Accumulation of Funds with Limited Welfare Expenditure

Himkaara Unnayan Samiti, registered in July 2017 under the Himachal Pradesh Societies Registration Act, was created to widen inmate-welfare opportunities by running livelihood ventures[3] inside prisons. *Samiti's* funds comprise of donations, grants from the Government and the earnings of prison industries. Each jail maintains a local *Samiti* account with a ceiling of ₹ one lakh; any surplus must be transferred to a central account at Prison Headquarters, where overall receipts and outlays are recorded.

[3] Bakery, dairy, agriculture farming, mobile canteen, carpentry, weaving/tailoring, spice unit, sanitary napkin making unit, prisoners canteen, washing shop making unit, nursery, laundry etc.

Table 2.2: Position of funds in the *Samiti's* central bank account

(₹ in lakh)

Year	Opening balance	Deposits	Total	Expenditure	Closing balance
2021-22	52.75*	21.84**	74.59	16.02 (73%)	58.57
2022-23	58.57	37.98	96.55	11.98 (32%)	84.57
2023-24	84.57	48.68	133.25	3.89 (8%)	129.36
Total		**108.50**	**--**	**31.89**	**--**

* *Includes Fixed Deposits Receipts (FDR) of ₹ 47.41 lakh (FDR formed in 2020 and encashed in September 2021) ** Deposit = ₹ 69.25- 47.41(FDR) lakh= 21.84 lakh*

Figures in the parentheses indicate per cent with respect to the deposit in that year.

During 2021-22 to 2023-24, the *Samiti* spent only ₹ 31.89 lakh against available funds of ₹ 1.62 crore indicating inefficient utilisation of available resources.

Audit of test-checked jails[4] revealed that financial management needs to be strengthened as no fixed time-frame exists for transferring local balances to headquarters, leading to excess cash holdings in some jails at year-end (March 2024). Moreover, Model Central Jail Kanda (four accounts) and District Jail Solan (two accounts) have been running multiple savings accounts in the *Samiti's* name as on 31 March 2024, contrary to Prison Headquarters instructions that each facility should operate only one. These lapses reduce transparency and make it harder to match funds with inmate-welfare projects.

Consequently, a programme intended to reinvest prison-industry earnings in inmate welfare has resulted in large balances with limited expenditure on developmental activities.

In Exit Conference, the Government assured that meetings of *Himkaara Unnayan Samiti* and the Prisoners' Welfare Fund will be convened regularly to ensure timely utilisation of *Samiti* funds.

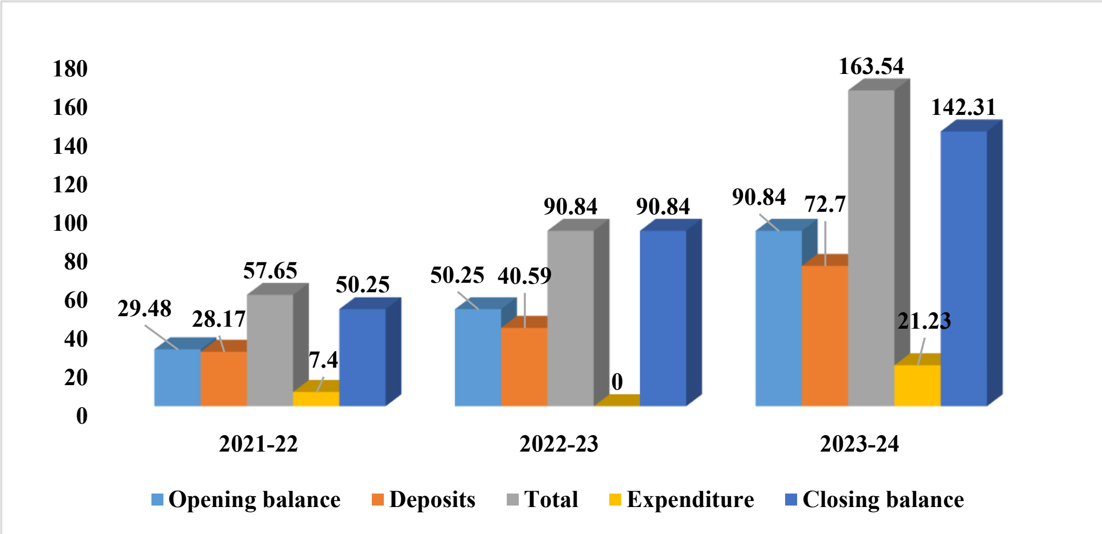
2.3.2 Priority not accorded in utilizing the Prisoners' Welfare Fund

Himachal Pradesh's Prisoners' Welfare Fund was established in June 2007 to channel 15 *per cent* of every inmate's wages into initiatives that improve their living conditions and promote rehabilitation. The Fund is utilized for the welfare of the prisoners, services and articles, which includes purchase of TV, books, musical and sports instruments, religious and cultural functions etc. Jail Superintendents remit these deductions to Prison Headquarters, where they are credited to the Fund and overseen by a management committee chaired by the Head of the Prisons Department. The committee is required to meet at least twice a year, and no spending may be incurred without its prior approval. Also, annual report on the welfare activities undertaken and

[4] Model Central Jail, Kanda; District Jail, Solan; District and Open Air Jail, Dharamshala.

services provided is required to be prepared and placed before the Committee in the second quarter of the year.

Chart 2.2: Details of deposits and expenditure out of the Prisoners' Welfare Fund (₹ in lakh)



As seen from above, the Department could spend only ₹ 28.63 lakh during the entire period for meeting expenditure on kitchen, gym, recreational, and electronic items in various jails. No expenditure was made in 2022-23 and just 13 *per cent* of available resources[5] spent in each of the other two years, leaving balance of ₹ 1.42 crore as on 31 March 2024.

Audit noticed that meetings of the management committee were not convened as mandated. Against required six meetings during 2021-24, only two meetings were held (April 2021 and January 2023). Expenditure approvals were post-facto, indicating no committee discussion or prior sanction before purchases were made. Also, no annual report on welfare activities undertaken was prepared and placed before the committee.

2.3.3 Minimum Wages not implemented: Systemic Gaps in Prisoners' wages and savings

The Himachal Pradesh Prison Manual 2021 requires that inmate wages reflect the Government's minimum-wage notifications, be reviewed every three years and, after deducting a maintenance charge, be credited monthly to the prisoner's savings bank account. The State revised its minimum wages for unskilled labour to ₹ 300 a day in September 2021, ₹ 350 in May 2022 and ₹ 375 in July 2023.

Audit noticed that in practice, these safeguards have not been consistently implemented. Model Central Jail Kanda credited sweepers with pay for just fifteen days despite full-month attendance and awarding barbers with ₹ two per haircut - both well below the

5 Expenditure of ₹ 7.40 lakh (13 *per cent*) out of available amount ₹ 57.65 lakh during 2021-22 and ₹ 21.23 lakh (13 *per cent*) out of ₹ 163.54 lakh during 2023-24.

corresponding minimum wage entitlements. Further, three of the five jails sampled[6] paid inmates wages of ₹ 10.40 lakh only after delays ranging from one to six months because adequate budget line had not been earmarked for wages.

Wage determination was also inconsistent in livelihood ventures run under the *Himkaara Unnayan Samiti*. At Dharamshala, Chamba and Solan, prisoners received 30-40 *per cent* of a venture's gross profit, reduced by a further 15 *per cent* diversion to the Prisoners' Welfare Fund, while prisoners engaged in bakery sales at Solan received a flat six *per cent* commission. Because each jail follows its own formula, two inmates performing identical work can earn markedly different sums and, in many cases, far less than the prevailing minimum wage.

In Exit Conference, the Government stated that draft Standard Operating Procedures (SOPs) covering procurement procedures, stores, and wages to prisoners under *Himkaara* had been prepared and are under approval.

2.3.4 Improper Withdrawals from Prisoners' Property Accounts

Paragraph 33.06 (19-2(b)) of the Himachal Pradesh Prison Manual 2021 requires each jail to maintain a Prisoners' Property Account that records every item of cash belonging to an inmate, including money received at release or credited to Government as fine. Audit scrutiny showed that test-checked jails routinely withdrew money from these accounts to cover operational costs such as police escorts, bus fares and medical examinations etc., when the regular budget were insufficient. Although the withdrawals were intended to be replenished once funds became available, out of total withdrawal of ₹ 65.89 lakh from the Prisoners' Property Account during 2021-24, ₹ 6.56 lakh remained outstanding[7] at the end of March 2024. Using prisoners' personal funds as a temporary cash float violates the Manual's provisions, exposes inmate property to risk and highlights wider weaknesses in budget planning and cash management within the prison system.

In Exit Conference, Government assured that directions would be issued not to withdraw funds from prisoners' property accounts except in cases of extreme necessity.

2.4 Reformation and rehabilitation facilities

2.4.1 Infrastructure Standards for Reformation in the Himachal Pradesh Prison Manual

Chapter-II of the Himachal Pradesh Prison Manual establishes a baseline for any facility to treat incarceration[8] as the first step toward social reintegration rather than

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6 District Jail, Solan: ₹ 3,97,875/- (delayed for one to six months); District Jail, Dharamshala: ₹ 2,17,050/- (delayed for two to four months); District Jail, Chamba: ₹ 4,24,950/- (delayed for two to five months).
In Kanda Jail and Kalpa Sub-jail, no delay in payment of wages was noticed during the test-check.

7 Model Central Jail Kanda: ₹ 4,57,878/-; District Jail, Solan: ₹ 1,81,380/- Dharamshala: ₹ 17,085/-

8 Imprisonment

simple containment. The Manual specifies that accommodation, hygiene, sanitation, food, clothing and medical care must be organised so that daily living conditions remain compatible with human dignity. To safeguard vulnerable groups, the Manual requires that each State should operate at least one exclusive female jail to shield women from exploitation and to provide healthcare, vocational training and counselling tailored to their specific needs.

2.4.1 (a) Missing Basic Infrastructure: Reception Centres and Women's Facilities Absent in Himachal Pradesh Prisons

The Himachal Pradesh Prison Manual explicitly calls for at least one (desirable) separate women's jail in every State. Audit noticed that not even one separate women jail existed in Himachal Pradesh even though the female inmate population ranged between 100 and 118 over the past three years (2021-24). In February 2024, the Department proposed converting District Jail, Mandi into a combined district-and-open-air facility for women, but the plan still (March 2025) awaited Government approval.

Equally significant was the absence of reception centres. The Manual requires dedicated units where new arrivals undergo quarantine, health screening and orientation, and mandates specialised Reception Centres and Kishore / Yuva Sadans for young offenders of both sexes. However, in test-checked jails, new prisoners are processed in ordinary barracks because no reception buildings exist. Officials cite space constraints (Dharamshala and Kalpa), the legacy design of pre-2021 jail architecture (Kanda), and lack of budgetary directives (Chamba). The practical effect is the same: first-time or youthful offenders are mixed with seasoned inmates, heightening the risk of intimidation and conflict due to delayed classification[9]. While some courts transfer juvenile males to the observation home in Shimla, there is no systematic arrangement for young females, nor for adults who require initial segregation.

Superintendents (Kanda, Dharamshala, Chamba, Solan and Kalpa) acknowledged (November 2024- March 2025) these gaps and Superintendent Dharamshala further stated that efforts are being made for construction of additional jail in District Kangra which could be designed to include the required infrastructure.

2.4.1 (b) Capacity Shortfalls and Overcrowding in Himachal Pradesh Prisons

The Himachal Pradesh Prison Manual sets minimum accommodation standards and prescribes emergency transfers when numbers exceed capacity. Over-occupancy strains sanitation, ventilation and water systems, hampers the work of already depleted guarding staff, and heightens health and security risks. The State's 14 jails have operated above those limits (**Table 2.3**) for three consecutive years.

[9] Into several categories to determine the level of security for effective surveillance, safe custody and prevention of escapes.

Table 2.3: Capacity of Prisoners in the jails and number of prisoners

Year	No. of jails	Capacity			Number of Prisoners (at the end of the year)			No. of prisoners excess (+)/ Less (-) than capacity		
		Male	Female	Total	Male	Female	Total	Male	Female	Total
2021-22	14	2,290	147	2,437	2,877	118	2,995	587 (26)	(-)29 (20)	558 (23)
2022-23	14	2,365	195	2,560	2,790	111	2,901	425 (18)	(-)84 (43)	341(13)
2023-24	14	2,350	210	2,560	2,821	100	2,921	471 (20)	(-)110 (52)	361 (14)

Note: Figures in the parentheses indicate percentage.

Against a sanctioned capacity of 2,437 inmates in 2021-22, the system housed 2,995 prisoners, an over-occupancy of 23 *per cent*. In 2022-23 the gap narrowed but remained significant at 13 *per cent* (2,901 inmates in space built for 2,560), and in 2023-24 stood at 14 *per cent*, with 2,921 prisoners against the same capacity. Male barracks were over-occupied in the range of 18 to 26 *per cent*. At Sub-Jail Kalpa, surplus male inmates were even accommodated in women's quarters because no female prisoners were present. The Department had not expanded capacity in line with the occupancy and executed only *ad hoc* transfers, relying on daily crowding reports to headquarters.

The Director General acknowledged (January 2025) the shortfall and noted that two new jails at Kalpa and Nalagarh have been completed while larger complexes in Mandi and Kullu are under construction. In Exit Conference, Government acknowledged these gaps and informed that proposals for new women jails at Mandi and Kullu are under active consideration of the Government.

2.4.2 Prison Health Services: Lack of Infrastructure

The Model Prison Manual requires each inmate to undergo a monthly health check, prescribes segregation of contagious cases, and mandates special attention for the elderly and those needing psychiatric care. To meet these duties, the Himachal Pradesh Prison Manual prescribes ten-bed hospitals with an ambulance in both central jails (Nahan and Kanda) and in two district facilities (Bilaspur Open-Air Jail and Dharamshala). All other prisons are to receive a daily morning visit from a deputed Medical Officer.

An examination of Model Central Jail Kanda and District Jail Dharamshala shows that these standards are largely unmet. Kanda possesses a hospital building and an ambulance but no operational bed, whereas Dharamshala lacks both hospital space and an ambulance altogether. Across the State, 68 *per cent* of sanctioned Dispenser posts are vacant (**Appendix 2.1**), leaving routine care understaffed and resulting in frequent referrals to outside hospitals.

Referral data (**Table 2.4**) for Kanda, Dharamshala and Solan reveal shortfalls in hospital referrals. Between 2021 and 2024, the three jails issued 16,723 requests for off-site treatment. However only 9,992 prisoners could be moved to hospitals.

Table 2.4: External Hospital Referrals and Denied Cases in Test-Checked three Prisons

Sr. No.	Period	Total medical referrals	No. of prisoners sent to hospital	Prisoners not sent to hospital (Percentage)
1	2021	2,183	1,635	548 (25)
2	2022	4,860	2,236	2,624 (54)
3	2023	5,229	3,055	2,174 (42)
4	2024	4,451	3,066	1,385 (31)
Total		**16,723**	**9,992**	**6,731 (40)**

The remaining 6,731 cases (40 *per cent*) could not be processed because police escorts were unavailable, a direct consequence of the chronic personnel shortages.

In Exit Conference, the Additional Director General (Prisons) stated that shortage of Dispensers is a serious issue and would be taken up with the Government.

2.4.2 (a) Shortage of Medical Professionals and Idle Equipment

Audit scrutiny at five test-checked prisons showed that basic medical capacity relied on an understaffed and fragmented arrangements of posts, improvised roles[10] and sporadic doctor visits. Only Model Central Jail, Kanda and District Jail, Dharamshala have a Medical Officer on site; the remaining three jails rely on Pharmacists, Dispensers or Warders trained as “medics” to hand out prescription drugs, with no documentary evidence that deputed doctors from civil hospitals visit on any fixed schedule. Of eight sanctioned pharmacist-cum-dispenser posts, only three are filled (Details in **Table 2.5**), and no laboratory-technician posts exist at all, forcing Warders to perform duties of lab assistants.

Table 2.5: Position of availability of medical staff in the test-checked prisons (2023-24)

Name of Prison	Medical Officer		Pharmacist/Dispenser	
	Sanctioned	In-Position	Sanctioned	In-Position
Model Central Jail, Kanda	01	01	02	01
District Jail, Dharamshala	01	01	02	01
District Jail, Chamba*	0	0	02	00
District Jail, Solan	0	0	01	01
Sub-Jail, Kalpa*	0	0	01	00
Total	**02**	**02**	**08**	**03**

* *A warder trained as a Paramedic, managed dispersing of medicines in District Jail, Chamba and Sub-Jail Kalpa.*

[10] Staff performing unofficial medical duties.

It was also noticed that essential equipment, including dental chairs, diagnostic devices and supportive medical devices[11], lied idle due to unavailability of qualified operators, while the absence of dedicated ambulances and escort staff limited routine hospital transfers.

The Director General Prisons acknowledged (March 2025) these deficiencies and said matters relating to hospital buildings, vehicles and additional staff were being pursued with the Government. In Exit Conference, the Additional Director General (Prisons) stated that Health Department has been requested to depute doctors twice a week in the jails. It was further assured to explore telemedicine and pooled escort arrangements to reduce referral gaps.

2.4.3 Discontinuation of Education by the Prisoners

The Prison Manual recognises education as a cornerstone of reform, requiring every jail to provide classrooms, libraries and trained teachers, so that illiterate and semi-literate inmates can catch up and those with higher schooling can continue their studies seamlessly after release. Official data (**Table 2.6**) show that roughly a quarter of prisoners during 2021-24 were either illiterate or had left school at the primary stage, while a further 50 plus *per cent* had not progressed beyond middle or high school. In other words, more than four out of five inmates could avail benefit directly from structured learning as envisaged in the Manual.

Table 2.6: Education Profile of Inmates in Himachal Prisons (2021–24)

Educational Qualifications	2021-22	2022-23	2023-24
	Number of prisoners		
Illiterate	313 *(9.2)*	362 *(9.3)*	377 *(9.0)*
Primary	661 *(19.4)*	770 *(19.8)*	773 *(18.4)*
Middle	742 *(21.8)*	803 *(20.6)*	827 *(19.7)*
Higher Secondary + Matriculation	1,302 *(38.2)*	1,466 *(37.6)*	1,640 *(39.1)*
Graduate	245 *(7.2)*	355 *(9.1)*	379 *(9.0)*
Post Graduate	58 *(1.7)*	56 *(1.4)*	114 *(2.7)*
Others	84 *(2.5)*	85 *(2.2)*	80 *(1.9)*
Total	**3,405**	**3,897**	**4,190**

Note: Figures in parenthesis denote percentage.

None of the five prisons employed even a single trained graduate or junior basic teacher, and no routine classes were organised at any level. The only academic facilities were IGNOU study centres at Model Central Jail Kanda and at District Jail Chamba. In

[11] **Central Jail Kanda**: hematology analyzer, centrifuge, incubator, biochemistry analyzer and dental chair, enabling various medical tests like WBC count, SGPT/ALT, kidney/renal function tests, lipid profile and liver function tests; **District Jail Dharamshala:** oxygen concentrator, ECG machine, nebulizer, pulse oximeter, thermometer, BP apparatus; **District Jail, Chamba:** Centrifuge machine, UPS intex, incubation chamber, semi auto analyser, 3-part differential haematology analyser; **District Jail, Solan:** Semi-automated analyser and 3-part differential haematology analyser.

Model Central Jail Kanda, just 12 inmates enrolled for degrees in 2023, while in District Jail Chamba, no inmates showed interest in increasing their education level during the audit period. A National Institute of Open Schooling (NIOS) link-up at Dharamshala attracted only one candidate for higher-secondary examination. Superintendents cited lack of sanctioned teaching posts and, in some cases (Dharamshala, Solan and Chamba), apparent prisoners' disinterest. The Directorate stated that it has repeatedly taken up the matter with the State Government for approval of TGT and JBT posts, but the proposals remain pending.

The result is a self-reinforcing cycle: without teachers or classrooms, inmates have little incentive to study. The absence of a comprehensive education programme creates a critical gap in rehabilitation efforts, undermining prospects for steady employment and lawful livelihoods after release and weakening the very purpose of a reformative system.

2.4.4 Digital Bridge: Jail Varta for Family Connect

The Jail Varta platform provides a regulated channel for prisoners to maintain family ties: relatives submit an online request and, once cleared, can speak to the inmate over a dedicated video link. By meeting the Prison Manual's requirement to offer "reasonable contact" inside prison walls, Jail Varta initiative ease emotional stress on prisoners and families, and cut the logistical burden of physical visits - marking a significant step toward a more humane and technology-enabled correctional system.

2.4.4 (a) Jail Varta: Uneven Uptake of Platform Across Himachal Pradesh Prisons

The State's Jail Varta platform - designed to let inmates speak to family members through secure video links - has been used only sporadically except in District Jail, Solan. Over the three-year review period prisoners availed the service just 57 times in Dharamshala, 37 times in Chamba and 96 times in Model Central Jail Kanda. Sub-Jail Kalpa recorded no usage at all because its video-conferencing kit procured when the facility opened in April 2021, is yet to be installed. Solan is the lone exception, logging 1,957 calls as inmates repeatedly used the service.

In Exit Conference, the Additional Director General (Prisons) stated that Video conferencing facility is at initial stages and utilization is limited.

2.4.4 (b) Absence of Post-release Rehabilitation in Himachal Pradesh Prisons

The Himachal Pradesh Prison Manual 2021 treats after-care as a seamless extension of institutional treatment, obliging the State to create Discharged Prisoners' After-Care and Rehabilitation Committees and to fund post-release support in employment, housing, health and legal aid.

It was noticed that neither the Prison Headquarters nor any of the five jails reviewed, had requested or received a dedicated budget for these purposes between 2021-22 and 2023-24. During that period, 494 sentenced inmates completed their terms-154 from Model Central Jail Kanda, 162 from District-cum-Open-Air Jail Dharamshala, 127 from District Jail Chamba, 42 from District Jail Solan and Nine from Sub-Jail Kalpa-but no committee existed to plan their reintegration or to coordinate with NGOs, local industry or social-welfare agencies.

Although family contact details were stored on the e-Prisons platform, the files contained no information on each prisoner's skills, health or family circumstances, and no case studies or follow-up reports were compiled. Released prisoners received neither vocational placements nor temporary accommodation, nor were they linked to legal-aid services. Superintendents confirmed (during November 2024 to January 2025) that, apart from the vocational work offered inside prison walls, no mechanism is in place to assist ex-offenders once they step outside the prison gate.

2.5 Internal Controls needs strengthening across Himachal Pradesh Prisons

As pointed out in **Paragraph 2.2.1**, the internal-control framework envisaged by the Himachal Pradesh Prison Manual and allied regulations were inactive since 2021. At the apex level, the State Advisory Board, the Prisons Development Board and the district-level Boards of Visitors - bodies to be created for steering policy, modernise infrastructure and hear inmate grievances – had not been constituted. Their absence limited the prison system's access to formal channels for strategic guidance and external scrutiny.

Further, within the institutions which existed, routine oversight was also found to be weak as discussed below:

- *Himkaara Unnayan Samiti* - the society that managed income-generating ventures inside prisons - showed a similar pattern. Its Governing Council should meet quarterly and its General Body annually; between 2021 and 2024 the Council convened only twice and the General Body did not meet at all. Seven years after inception, the Council's term had not been formally reviewed or renewed, raising concerns about mandate and accountability.

- The Prisoners' Welfare Management Committee, responsible for vetting initiatives financed from the Prisoners' Welfare Fund, met only twice in three years instead of the stipulated six times. Purchases for inmate benefit were therefore approved retrospectively, and spending after January 2023 still awaits the committee's sanction. No annual report on welfare activities was prepared for the period, making it difficult to gauge impact or set priorities.

- Internal controls within the Department also needs to be strengthened. The Manual directed that accounts of prison industries - ranging from bakeries and dairies to tailoring and spice production - be audited annually by Government auditors (Local Audit Department). Yet no audit took place for any venture in Chamba, Solan or Dharamshala during 2021-24, and most units at Model Central Jail Kanda had not been audited since April 2022.

- Each central, district and sub-jail had to undergo two formal inspections a year, followed by written directions and documented compliance. No such formal inspections occurred from 2021 to 2024. Senior officers did make informal visits, but inspection notes were seldom forwarded to jail superintendents; at Kanda, only four of 31 visit reports reached the prison for follow-up, and at Solan just one of 13. No reports of informal inspections were received in the other three test-checked jails. Without written findings or compliance tracking, informal walk-throughs offered limited oversight.

These deficiencies are indicative of absence of structured feedback system and correctional mechanism for the Prison Department.

In Exit Conference, the Additional Director General (Prisons) stated that both formal and informal inspections would be strengthened in future and inspection schedules for Deputy Inspectors General of Prisons, Assistant Inspectors General of Prisons, and Jail Superintendents of Nahan, Kanda and Dharamshala have now been circulated. He further stated that now the Section Officer has been posted and steps would be taken to get the audit conducted.

2.6 Conclusion

The constitution of core oversight bodies such as the State Advisory Board, Prisons Development Board and Boards of Visitors had not been included in HP Prison Manual. This resulted in lack of structured policy direction, grievance redressal and external scrutiny. At the institutional level, staffing was found to be critically low as only one-third of the Warders required by the Prison Manual and one-third of Dispensers were in position, forcing Superintendents to cancel rest-days, redeploy personnel and rely on *ad hoc* Home Guard support. It was noticed that the selected prisons had neither employed trained graduate/ junior basic teachers nor held routine classes for improving educational qualification of the prisoners.

Though the Department’s overall budget had grown, it has never sought a dedicated allocation for reformation or modernisation. Earmarked welfare resources available with *Himkaara Unnayan Samiti* and Prisoners’ Welfare Fund were largely unutilised.

Forty *per cent* of prisoners referred for outside treatment could not reach hospital because escort staff were unavailable, and contrary to the criteria, two Jails (Model Jail Kanda and District Jail Dharamshala) had no operational hospital beds. Overcrowding in the male barracks persisted, and reception centres/dedicated facilities for young men and women were unavailable. No structured after-care mechanism existed to support the inmates released during the review period, reducing outcomes of rehabilitation efforts made for inmates.

Internal-control mechanisms were also deficient as management committees met sporadically, prison industries largely remained unaudited, and no jail received the mandated bi-annual inspections between 2021 and 2024.

2.7 Recommendations

The State Government may:

- ***Adopt and implement the provisions of Model Prison Manual 2016 of Government of India, regarding constitution of the State Advisory Board and Prisons Development Board;***

- ***Address the issue of staff shortage on priority, particularly guarding and medical staff; and***

- ***Explore the possibility of utilizing tele-consultation and pooled-escort facilities so as to reduce number of physical referrals and reduce security risks on the road.***

Chapter-III

Planning and Execution of Works under Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS)

Chapter III: Planning and Execution of Works under Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS)

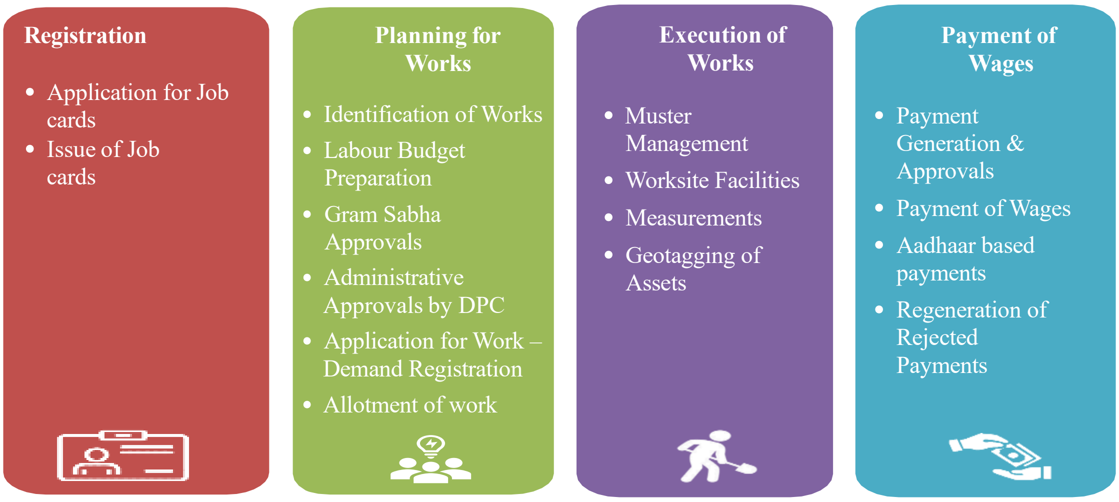
Department of Rural Development

3.1 Introduction

The Government of India (GoI) enacted (September 2005) the National Rural Employment Guarantee Act which was subsequently renamed (October 2009) as Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA). MGNREGA guarantees 100 days of employment in a financial year to any rural household of the State whose adult members are willing to do unskilled manual work. The Government of Himachal Pradesh (GoHP) enhanced (19th April 2018) the number of days of employment to 120 days with effect from 2018-19 out of State share for this employment scheme.

MGNREGA is implemented under five activities viz., Registration, Planning for works, Execution of works, Payment of wages, and Transparency and Accountability. Out of these, four activities, as given in **Figure 1**, have been reviewed by Audit and corresponding Audit findings have been presented in this Report.

Figure 1: Overview of activities under MGNREGA



3.1.1 Funding Pattern and utilisation of Funds

The fund sharing pattern for MGNREGA between the Centre and the State is given in **Table 3.1**.

Table 3.1: Fund sharing pattern for MGNREGA

Component	Central share	State share
Wages for Unskilled Labour	100 *per cent* up to 100 days of employment	Wages for additional 20 days of employment
Wages for Skilled and Semi-Skilled Labour and Cost of Material	75 *per cent*	25 *per cent*

Component	Central share	State share
Other Components	Administrative expenses (up to six *per cent* of total expenditure)	Unemployment Allowance and Compensation for delay in payment
Employment Guarantee Council	Administrative expenses of the Central Employment Guarantee Council	Administrative expenses of the State Employment Guarantee Council

Source: MGNREG Act, 2005

The funds released and expenditure incurred during 2019-24 are given in **Table 3.2**.

Table 3.2: Release and utilisation of Funds under MGNREGA during 2019-24

(₹ in crore)

Year	Approved Person-days in Labour Budget (in lakh)	Opening balance	Release of funds by GoI/ State	Misc. receipts	Total funds available	Total expenditure	Closing balance
1	**2**	**3**	**4**	**5**	**6 = 3+4+5**	**7**	**8 = 6-7**
2019-20	283	0.97	705.88	0.80	707.65	707.04	0.61
2020-21	330	0.61	988.75	1.38	990.74	988.87	1.87
2021-22	343	1.87	1,117.19	2.94	1,122.00	1,093.13	28.87
2022-23	315	28.87	1,287.80	3.53	1,320.20	1,293.63	26.57
2023-24	350	26.57	1,274.11	2.40	1,303.08	1,284.75	18.33
Total	**1,621**	**--**	**5,373.73**	**11.05**	**--**	**5,367.42**	**--**

Source: Figures compiled from Annual Accounts of MGNREGA prepared by the Rural Development Department, Government of Himachal Pradesh (GoHP). Misc.-Miscellaneous.

3.1.2 Roles and responsibilities of various stakeholders

The roles and responsibilities of various stakeholders involved in implementation of MGNREGA viz., Gram Panchayat, Programme Officer (Block level) and District Programme Coordinator (District level) are shown in **Figure 2**.

Figure 2: Roles and responsibilities of various stakeholders under MGNREGA

Gram Panchayat
Conducts Gram sabha meeting, prepares shelf of works and labour budget, receives applications for job cards, maintains muster rolls

Programme Officer (Block level)
Scrutinises proposals, consolidates shelf of works and labour budget, payment of wages, issuance of muster rolls and supervision of work

District Programme Coordinator
Timely fund allocation, approval of shelf of works, monitoring at district level

The Commissioner (MGNREGA), GoHP acts as the nodal officer for implementation of the scheme in the State, ensuring planning, coordination, and adherence to the guidelines. The Secretary (Rural Development), GoHP provides overall administrative leadership, supervises implementation, and ensures policy direction and budgetary support. The State Employment Guarantee Council (SEGC) functions as an advisory body to the State Government, which reviews the progress of the scheme and recommends further improvements.

3.1.3 Previous Audit on MGNREGA

The implementation of MGNREGA in Himachal Pradesh was reviewed earlier and featured in Paragraph 1.2 of Report of the Comptroller and Auditor General of India for the year ended 31 March 2010 (Report No. 2 - Civil). The Report was presented to the State Legislature in April 2011. The Performance Audit highlighted lack of preparation of perspective and annual plans and the district schedule of rates, and delays in wage payments, etc. The Public Accounts Committee (PAC) of Himachal Pradesh Legislature discussed the Report in February 2021.

3.1.4 Audit Objectives

The objectives of the Subject Specific Compliance Audit (SSCA) were to assess whether:

- The registration of workers, planning and identification of works and preparation of labour budget adhered to relevant rules and regulations.

- The execution of works and payment of wages were in compliance with rules and regulations.

3.1.5 Audit Criteria

Audit findings were benchmarked against the criteria sourced from the following:

- Mahatma Gandhi National Rural Employment Guarantee Act, 2005 and Himachal Pradesh Rural Employment Guarantee Scheme (as notified by GoHP)

- MGNREGA Operational Guidelines 2013, amendments thereto, and Rules issued under the Act and Master Circulars issued by the Ministry of Rural Development, GoI

- Government Orders, circulars and instructions, Guidelines, Financial Rules, *etc*., issued by GoI and GoHP

3.1.6 Audit Scope and Methodology

The SSCA covering the period 2019-24 was conducted between July and October 2024 through test-check of records in the offices of the Director, Rural Development (RD) Department, GoHP, Directorate of Social Audit Unit, three out of the 12 District

Programme Coordinators[1] in the State, six out of the 28 blocks[2] in the selected districts and 24 out of the 282 Gram Panchayats (GPs)[3] falling under the jurisdiction of the selected blocks. The districts and blocks were selected through Stratified Random Sampling method considering total expenditure of each district/ block during the audit period as criteria. GPs were selected through probability proportional to size without replacement sampling method based on total number of Job Cards issued in GPs.

Joint physical verification of 193 works, selected through random sampling in IDEA software[4], was conducted along with Departmental authorities in the selected 24 GPs. A survey of beneficiaries was also conducted to corroborate certain audit findings.

At the commencement of audit, an Entry Conference was held (August 2024) with the Secretary (Rural Development), GoHP. Audit findings and recommendations included in the Report were discussed with the Secretary, Rural Development (RD), GoHP in the Exit Conference held on 24 September 2025. Responses of the State Government as per the discussion during Exit Conference have been suitably incorporated in the Report.

3.1.7 Good Practices

In order to implement the Direct Benefit Transfer under MGNREGA, seeding of Aadhaar numbers for all active workers in the NREGASoft is to be done. The seeding of the Aadhaar with bank accounts in respect of 13.79 lakh (99.92 *per cent*) beneficiaries is completed as of July 2025.

Audit findings

The Audit findings have been categorised under four groups viz., Registration of workers, Planning for works, Execution of works and Payment of wages and discussed in the succeeding paragraphs.

3.2 Registration of workers

Schedule II of the MGNREGA, 2005 mandates issuing a job card to the rural household within 15 days of application. MGNREGA Operational Guidelines, 2013 specify (Para 3.1.5) renewal/ revalidation of job cards after every five years, and cancellation upon demise, duplication, or migration of the job card holder to other GPs/ urban areas.

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1 Kangra, Sirmaur and Solan.

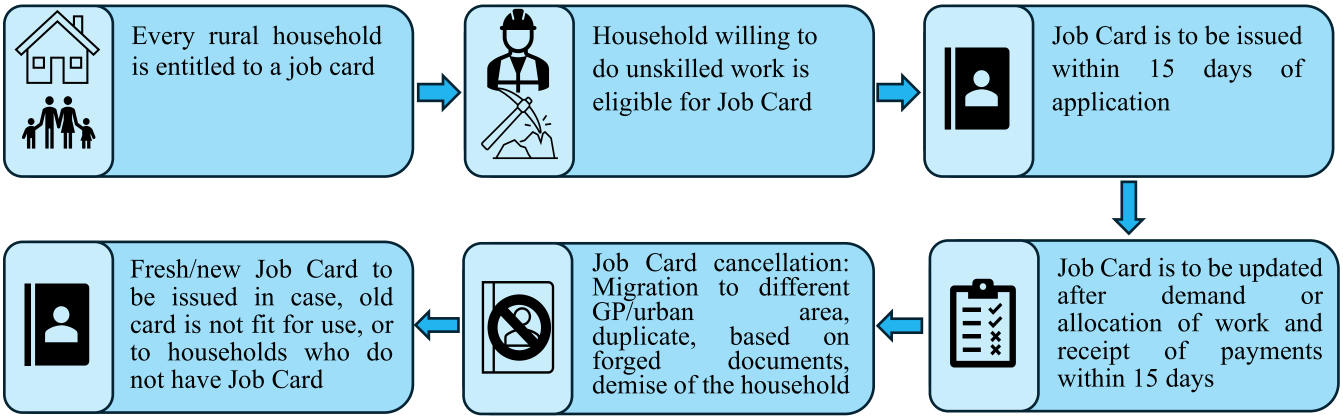
2 **Kangra**: Dehra Gopipur, Nagrota Surian; **Sirmaur**: Pachhad, Rajgarh and **Solan**: Solan and Dharampur.

3 **Kangra district -- Dehra Gopipur block:** Ghurkal, Kamlota, Ghalour and Bug; **Nagrota Surian block:** Jarot, Katholi, Bhali and Padar;
Sirmaur district -- Rajgarh block: Tali Bhujjal, Shilanji, Matal Bhakhog and Ser Jagas; **Pachhad block**: Banona, Naina Tikker, Dilman and Tikkri Kuthad;
Solan district -- Solan block: Bhojnagar, Haripur, Chewa and Top ki Berh; **Dharampur block:** Kot, Dhakriana, Gangudi and Mandesar.

4 Interactive Data Extraction and Analysis software used for data analysis, sampling, etc.

Updating (Para 3.1.5) of job cards requires household verification, demand of works, allocation, work done and payment details and other related information. The process for issue of job card and subsequent verification/updation is given in **Figure 3**.

Figure 3: **Process for issue of job card and verification/ updation**



Audit observed the following deficiencies regarding job cards:

3.2.1 Non-compliance of the prescribed time limit in issue of job cards and subsequent updation

(i) As per Para 4.1 of the Guidelines, at the GP level, one dedicated *Gram Rozgar Sahayak* or Employment Guarantee Assistant is to be deployed. The issuance of Job Cards was the responsibility of GP with the assistance of *Gram Rozgar Sahayak* and Gram Panchayat Secretary. Analysis of Job Card Application Registers on NREGASoft[5] for test-checked 23 out of the selected 24 GPs showed abnormal delays in issuance of 895 Job Cards (36.46 *per cent*) out of 2,455 Job Cards issued during the period from August 2019 to August 2025. These delays ranged between one day and 6,682 days[6], with a median delay of 249 days.

The main reason for the non-compliance of the prescribed time limit of 15 days within which a job card should be issued and abnormal delay is due to one *Gram Rozgar Sahayak* handling at least three GPs, contrary to Para 4.1 of the Guidelines. Further, it was also noticed that only 1,031 *Gram Rozgar Sahayak* were in-position against 1,205 sanctioned posts, with shortfall of 174 (14 *per cent*). This situation was not monitored at Block and District level designated officers. The delays in issuing the Job Cards resulted in not enabling the workers to get the stipulated benefits under MGNREG Act.

5 NREGAsoft: A web-based Management Information System (MIS) used for planning, monitoring, and reporting under MGNREGA.

6 Delay range: one day - three months: 289 cases, three - six months: 97 cases, six month – one year: 141 cases, one - two years: 154 cases, two - five years: 168 cases, Above five years: 46 cases.

The GPs (August-September 2024) attributed the delays in issuing job cards to a shortage of staff. The replies do not address the issue of abnormal delay which could have been resolved with proper monitoring.

(ii) The job cards are updated by GPs or household who approach GPs for addition/deletion/permanent change of residence etc. The job cards are to be renewed after expiry of validity period of five years. In 24 test-checked GPs, 8482 Job Cards (88.72 *per cent*) out of 9,560 issued during the period between February 2006 and September 2020 were not renewed or updated as of September 2025.

Survey of beneficiaries conducted by Audit (July-October 2024) noticed that out of 257 surveyed beneficiaries, 14 lacked household photographs, 94 lacked signatures of the authorized officer, 61 households were not having Job Cards with them, two households had lost Job Cards and payment details were not updated in 115 Job Cards. At least one of the aforementioned deficiencies was found in respect of each surveyed beneficiary. Hence, updation process was incomplete/partially complete resulting in deficient data pertaining to individual particulars in NREGAsoft.

While accepting the facts, the concerned Panchayat Secretaries stated (September 2024) that *Gram Rozgar Sahayak* had charge of additional GPs which resulted in heavy workload. Due to this, above shortcoming in the maintenance of records occurred.

In the Exit Conference (September 2025), the Government stated that the verification drive of MGNREGS workers is conducted every five years. Further, the pendency in renewal/updation was mainly due to deletion, death, or migration of workers. It was also stated that presently, e-KYC of beneficiaries is in progress on a trial basis.

3.3 Planning for works

3.3.1 Preparation of shelf of works

Para 2.1.4 (ix) of MGNREGA Operational guidelines, 2013 and para 6.1.10 of MGNREGA Annual Master Circular 2022-23 provide that the Gram Panchayat (GP) is responsible for identification and planning of works, developing shelf of projects including determination of the order of their priority. This Shelf of works[7] is approved at District level by the District Programme Coordinator (DPC). Also, the plan should appropriately contain units (volume/length/area, *etc.*) in respect of works and number in case of person-days, cost, *etc*.

[7] As per the Operational Guidelines 2013, the Shelf of Works is a prioritized list of permissible works prepared by the Gram Panchayat and approved by the Gram Sabha. It includes labour-intensive activities listed in Schedule-I of the MGNREG Act, 2005 to meet anticipated employment demand.

Para 15.3.1.1 of the MGNREGA Operational guidelines provides for preparation of a District Perspective Plan[8] for five years, which identifies the needs and gaps in the districts in all the sectors. Further, Para 6.3 provides for preparation of an integrated plan (Development Plan[9]) for local development with focus on Natural Resource Management at GP level. A five-year District Perspective Plan outlines sectoral gaps, while GP-level integrated plan/development plan focusing on community needs and natural resources, form the basis of the Annual Shelf of Projects under MGNREGA.

Scrutiny of records showed that in the test-checked six blocks, 1.95 lakh works for ₹ 1,993.90 crore were included in the Shelf of works during 2019-24 as shown in **Table 3.3**.

Table 3.3: Shelf of works proposed in test-checked blocks during 2019-24

(cost ₹ in crore)

Year	Shelf of works proposed		Proposal for Additional works		Total works proposed	
	No. of works (1)	Proposed Cost (2)	No. of Additional works (3)	Proposed cost (4)	Total works proposed (Col.1+Col.3)	Proposed cost (Col.2+Col.4)
2019-20	27,556	248.24	1,078	18.14	28,634	266.38
2020-21	24,635	265.05	0	0	24,635	265.05
2021-22	36,510	407.49	164	1.76	36,674	409.25
2022-23	42,627	441.46	3,529	37.71	46,156	479.17
2023-24	41,978	399.27	16,905	174.78	58,883	574.05
Total	**1,73,306**	**1,761.51**	**21,676**	**232.39**	**1,94,982**	**1,993.90**

Source: Shelf of works approved for six test-checked blocks and MIS data.

Audit observed the following deficiencies in preparation of shelf of works:

(i) District Perspective Plans, which identify needs and gaps in the districts, were not prepared by the three test-checked districts[10] during 2019-24. Further, Development Plans were also not prepared by any of the test-checked 24 GPs during the same period. This resulted in ineffective planning of convergence works and Natural Resource Management. Further, non-preparation of District Perspective Plans at the district level and Development Plans at the GP level,

8 Para 15.3.1.1 (i) of the Operational Guidelines mentions that Guidelines on decentralised planning envisage preparation of a **District Perspective Plan**, which identifies the needs and gap in the districts in all the sectors. The district perspective plan is a multi-year plan for different departmental projects.

9 Para 16(4) of the MGNREG Act stipulates that every GP shall, after considering the recommendations of the Gram Sabha and the Ward Sabhas, prepare a **development plan**. Further, Para 6.3 of Operational Guidelines provides that those elements of the Development Plan which could be taken up under MGNREGS, would be noted separately as a shelf of projects to be included in the Labour Budget. Para 15.3.1.1 (i) of the Operational Guidelines further stipulate convergence activities identified for execution under MGNREGA should be included in the Annual Shelf of Works for MGNREGA and will be part of the labour budget.

10 Kangra, Sirmour and Solan.

also resulted in non-incorporation of convergence works[11] into the Annual Action Plan/ Shelf of works, leading to lack of systematic convergence planning[12].

(ii) In all the 16 test-checked GPs of Solan and Sirmaur districts, the works approved by the Gram Sabha were not assigned any order of priority in the Shelf of works. In test-checked GPs of Kangra district, although priorities were indicated, works were not sanctioned in the prescribed order but were selected randomly. This led to arbitrary selection and execution of projects/works.

(iii) Audit observed that in Solan district, the work projections (Annual Action Plan/ Shelf of works) for 2019–24 were prepared without indicating the dimensions of the proposed works (volume/length/area) and without estimating the corresponding person-days to be generated. In Sirmaur and Kangra districts, work projections and corresponding person-days were made but details of dimensions of the proposed works were not found included. Consequently, the person-days projected in Labour Budget[13] in three districts were ad-hoc and based on estimation only. The absence of work dimensions and the use of unscientific estimation methods at the proposal stage pertaining to each individual work is an approximation of cost estimates and were not based on Work Time and Motion Studies or the applicable Schedule of Rates.

(iv) As per the Annual Master Circular 2022-23, MGNREGS works are to be planned using advanced technologies such as Geographic Information System (GIS) and Remote Sensing (RS). The GoI launched (August 2021) the Geospatial Planning Portal '*Yuktdhara*' to assist in GIS-based planning and monitoring of works. Accordingly, the Shelf of works is expected to be prepared through GIS-based planning on the *Yuktdhara* platform at the GP level and subsequently recorded in NREGASoft.

However, Audit noticed that these technologies are not being used in any of the 24 test-checked GPs even after lapse of four years.

The Statistical Officer, Rural Development Department stated (October 2024) that *Yuktdhara* would be rolled out in one GP of each block for which action plan had been sent to MoRD in October 2024. The reply does not offer the reason for not implementing GIS based planning at GP level.

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11 **Convergence works** refer to works or activities planned and executed under MGNREGA in coordination with other Government schemes or departments so that resources, funds, and technical inputs are pooled to create better and more sustainable assets.

12 **Convergence planning** means coordinating MGNREGA works with other Government schemes so that resources, expertise, and activities are aligned to achieve common development goals efficiently.

13 Labour Budget covers two aspects viz., assessment of quantum and timing of demand for work and preparation of a shelf of projects to meet demand for works.

As per the Guidelines, the District Programme Coordinator (DPC) was responsible for preparation of District Annual Development Plan. The DPC and Programme Officers (POs) being the monitoring authority were also responsible to oversee that the Development Plans were being prepared by the GPs and works included in Shelf of works were priority based with details of dimensions and use of GIS-Remote Sensing. However, Audit noticed that the procedure is not followed and the DPCs and Programme Officers (POs) approved the Shelf of works submitted by the GPs without any review or modification[14]. Therefore, prescribed monitoring is not carried out at every stage.

The Secretary (Rural Development), GoHP accepted the findings regarding preparation of Shelf of works but highlighted the provisions contained in Master circular, 2017-18 whereby the number of works in shelf has to be more than the double of the actual demand.

3.3.2 Preparation of Labour Budget

Chapter 6 of MGNREGA Operational guidelines 2013 provides for preparation of the Labour Budget comprising anticipated quantum of demand for work along with a plan that outlines the quantum and schedule of works to be provided to those who demand work. Para 3.1.1(ii) provides that a door-to-door survey should be undertaken by each GP every year to identify eligible households who have been missed out and wish to be registered under the Act. Para 6.2(i) stipulates that a survey of job card holders is to be mandatorily conducted once in every five years in each GP for preparing a baseline to assess the quantum and timing of demand for employment in the GP. Expert institutions may be empanelled by the State to finalise the framework and methodology for the baseline survey, and thereafter, to train the district teams to conduct the surveys. Para 7.7 mandates the conduct of Work Time and Motion Studies (WT&MS) to determine fair daily workloads for preparation of Schedule of Rates (SoRs).

The Labour Budget was being prepared by the GPs and entered in the NREGASoft. The labour projections by GPs, approved by GoI and person-days generated in the State are given in **Chart 3.1**.

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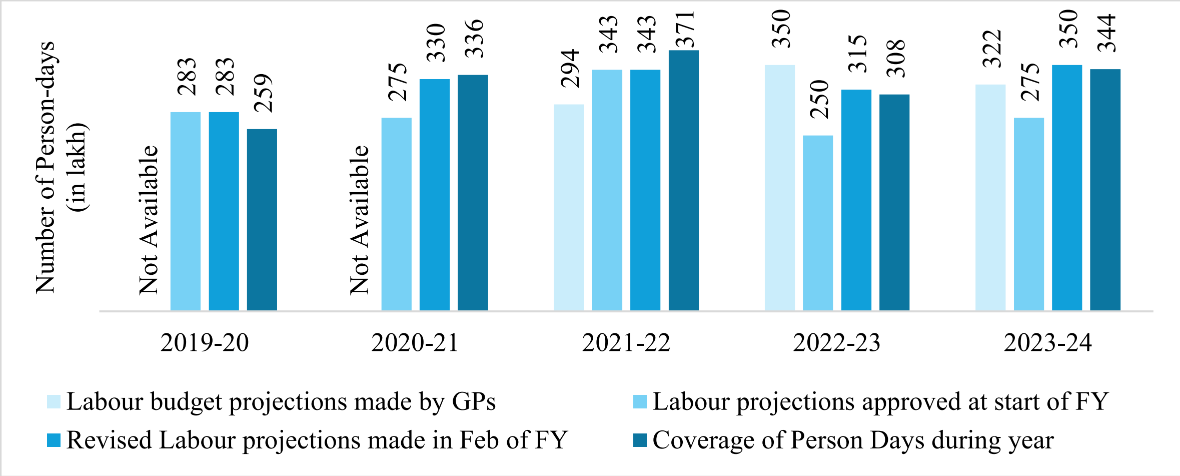
14 To ensure that works are prioritised by the Gram Sabha, to check permissibility of works proposed and to check adequacy of the number of works proposed to meet work demand in all seasons.

Chart 3.1: Projected and actual Labour Budget of the State for the period 2019-24



Source: NREGASoft and departmental records.

The recognition of demand of work through preparation of Labour Budget had the following deficiencies:

i. The State Government had fixed (October 2020) the expenditure ceiling for individual works viz., cattle shed (₹ one lakh), water harvesting tank (₹ 1.50 lakh), and construction of wall near house (₹ 0.35 lakh earlier enhanced to ₹ 0.50 lakh). However, instead of calculating person-days (labour projections) using the labour content for specific works given in the Schedule of Rates (SoRs) which is prepared based on work dimensions and Work Time & Motion Studies (WT&MS), GPs estimated them by dividing the aforesaid ceiling amount by daily wage rates which is not in compliance with the prescribed procedure.

ii. No door-to-door survey was conducted by the test-checked 24 GPs during 2019-24 to identify eligible households, leading to a lack of accurate data on available workforce and the estimated person-days required to be generated annually in the Labour Budget. Consequent to non-conduct of door-to-door survey, Audit noticed that BPL card holders in the GPs were not entirely registered under MGNREGA in test-checked GPs and registration ranged between seven and 33 *per cent* in five test-checked GPs[15] of Solan district. This resulted in exclusion of a significant proportion of BPL card holders from MGNREGA registration, which may affect the coverage of the intended beneficiaries.

[15] Bhojnagar, Chewa, Dhakriana, Kot, and Mandesar.

iii. No baseline survey to assess the quantum and timing of demand for employment in any test-checked GPs was conducted. Further, no expert institution was empanelled by the Rural Development Department, GoHP to finalise the framework and methodology of baseline survey as of March 2024. This resulted in preparation of Labour Budget without a reliable assessment of actual demand.

The Government agreed in Exit Conference (September 2025) that door-to-door and baseline surveys were not being done regularly, citing manpower constraints as *Gram Rozgar Sahayaks* were responsible for multiple panchayats, apart from limited availability of funds under administrative expenses.

Constraints of human resources and funds do not justify complete omission of baseline surveys and door-to-door surveys.

iv. The requisite Schedule of Rates (SoR) had not been prepared. The WT&MS were conducted during 2018-21 at a cost of ₹ 19.98 lakh. However, the approval of WT&MS by the GoI was awaited as of October 2024. In the absence of approval of WT&MS, the Rural Development Department of GoHP had to use the prevalent SoR applicable in the Himachal Pradesh Public Works Department (HPPWD) for preparation of the estimates. As per Para 7.7.1 of MGNREGA Operational guidelines, in the absence of machines under MGNREGA, the application of such machine/contractor based SoRs inevitably leads to underpayment to the workers.

In the Exit Conference (September 2025), the Government stated that the WT&MS had been approved by the GoI on 8 August 2025 and was now being integrated into the Software for Estimate Calculation Using Rural rates for Employment (SECURE) software.

v. No District Level Technical Committee (DLTC), as mandated in Para 4.4.3 of MGNREGA Operational guidelines, to examine Shelf of works, preparation of district specific SoRs of common tasks, to determine the rates, quality parameters and list of suppliers of material components, and to provide guidance for the implementation of MGNREGS was formed in all three test-checked districts. In the Exit Conference (September 2025), the Government stated that instructions would be issued to constitute the Technical Committee.

vi. To enhance the skills and livelihoods of MGNREGA workers, the GoI launched the UNNATI project[16] in 2019-20. Under this project, an adult member of a household who had completed 100 days of work under MGNREGA was eligible for skill training. The GoI released (March 2021) ₹ 1.29 crore towards stipend costs as compensation for wage loss of workers during training. However, against 4,810 targeted candidates, only 710 candidates were trained during 2021-22 and the Rural Development Department of GoHP could utilise only ₹ 11.95 lakh,

16 The project intends to upgrade the skill-base of the MGNREGA workers, and thereby improve their livelihoods, so that they can move from the current partial employment to full employment and thereby reduce their dependence on MGNREGS.

while the remaining amount of ₹ 1.17 crore, along with ₹ 2.26 lakh interest earned, remained unutilised (October 2024).

The Statistical Officer, Rural Development Department attributed (November 2024) limited number of households completing 100 days of employment under MGNREGA in the base year (i.e., 2018-19) for selection under the scheme, scattered population in rural areas, huge distance of training centres from homes of the potential beneficiaries, longer training duration as factors for not achieving the targets.

In the Exit Conference (September 2025), the Government stated that people were not interested in the scheme, as the majority of the workers are women who are unwilling to participate in trainings at block or district level. It was further informed that the GoI had relaxed the eligibility condition under MGNREGS, reducing the requirement from 100 days of work to 60 days for being eligible for training which would be more helpful in achieving the target of training.

Thus, preparation of Labour Budget was not in compliance with the prescribed Guidelines which resulted into exclusion of targeted beneficiaries. Further, District Level Technical Committee for scrutinising labour budget, preparation of SoRs etc. was not formed which weakened the preparation of labour budget. The State Government implemented UNNATI Scheme to upskill the labourers which covered only 15 *per cent* of the targeted beneficiaries in the State.

3.4 Execution of works

The implementation of MGNREGS depends on execution of works against which person-days are generated and employment is provided.

Details of the works executed (ongoing and completed) at State Level during the period from 2019-20 to 2023-24 have been shown in **Table 3.4**.

Table 3.4: Works executed for Individual Assets, Rural Infrastructure, NRLM and under NRM during 2019-20 to 2023-24

Details of the works	Community Assets or Individual Assets	Rural Infrastructure	NRLM Works	NRM Works	Total Expenditure (₹ in crore)
2019-20	57,266	48,585	23	44,214	707.04
2020-21	77,854	58,506	68	58,788	988.87
2021-22	94,431	66,553	94	74,904	1,090.93
2022-23	94,919	65,144	97	71,290	1,289.04
2023-24	1,47,662	67,104	86	87,561	1,251.85
Total	**4,72,132**	**3,05,892**	**368**	**3,36,757**	**5,327.73**

Source: No. of works has been taken from NREGASoft Report No. 6.3 and total expenditure is as per the Utilisation Certificates submitted by the Department to GoI.
Note: NRLM: National Rural Livelihood Mission. NRM: Natural Resource Management.

Further, details of the works executed (ongoing and completed) for the selected districts and GPs under three categories *i.e.* Community Assets or Individual Assets, Rural Infrastructure and NRM Works are also given below in **Table 3.5**:

Table 3.5: Works executed for Individual Assets, Rural Infrastructure and under NRM during 2019-24

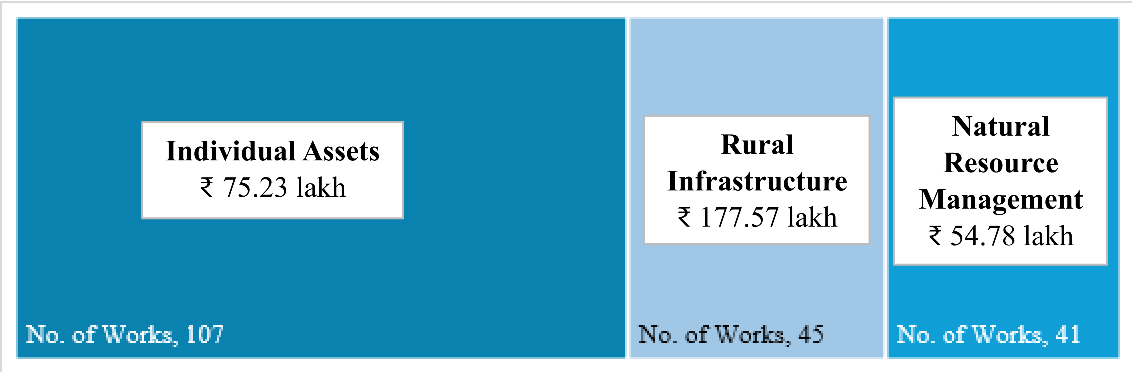
(₹ in lakh)

Details of the works	Community Assets or Individual Assets		Rural Infrastructure		NRM Works	
	No. of works	Exp.	No. of works	Exp.	No. of works	Exp.
Selected Districts	90,802	22,496	92,895	62,089	1,01,194	43,479
Selected GPs	3,229	1,026	1,563	1,112	1,576	652
Total	**94,031**	**23,522**	**94,458**	**63,201**	**1,02,770**	**44,131**

Source: NREGASoft (Report No. R 6.3; accessed on 1 and 2 December 2025). Exp.= Expenditure

Audit examined in detail 193 sampled works (on an average eight works per GP) costing ₹ 307.58 lakh taken up for execution during 2019-24 in the selected 24 GPs as detailed in **Figure 4**.

Figure 4: Sampled works physically verified during field audit & the sanctioned cost



The status of execution of works under these categories is shown in **Table 3.6**.

Table 3.6: Status of sampled works

Category of works	Nature of works	No. of works	Works completed	Incomplete works#	Held up works	Works not started
Individual Assets	Cow Sheds	30	74	26 (+3)	0	4
	Land levelling/ plantation	26				
	Percolation Tanks/ Ponds	5				
	PMAY-G/MMAY	27				
	Protection works	19				
Natural Resource Management	Check Dam/drains	4	26	7 (+2)	3	3
	Land levelling/ plantation	10				
	Percolation Tanks/ Ponds	12				
	Protection works	14				
	Renovation of pond	1				
Rural Infrastructure	Anganwari Bhawan	1	27	7 (+5)	4	2
	Playground	1				
	Protection works	10				
	Roads/Pucca Paths/Pulia	33				
Total		**193**	**127**	**40 (+10)**	**7**	**9**

 # No. of works in brackets indicate those works which were shown incomplete on NREGASoft but were found to be physically complete during field audit.

3.4.1 Physically completed works incorrectly shown as "Ongoing" in MIS

Para 7.10 of the Annual Master Circular 2018-19 emphasizes timely completion of ongoing works and prohibits keeping works incomplete beyond one fiscal year. Further, Para 20.4(xix) mandates that all entries relating to works must be entered in NREGASoft (MIS) within two months of physical completion.

Audit observed that in six test-checked GPs[17] of district Kangra, 10 works costing ₹ 6.51 lakh (against an estimated cost of ₹ 12.41 lakh) were physically completed between September 2022 and July 2024. However, due to non-submission of bills of material by the vendors, these works continued to appear as "ongoing" in MIS. This resulted in completed works being incorrectly shown as "ongoing" in MIS, compromising reliability of MIS records.

3.4.2 Abnormal delay in execution of works

Para 7.10 of Master Circular 2018-19 of MGNREGA puts adequate emphasis on works completion, stating that the estimated period of completion has to be mentioned for getting a technical sanction and no implementing agency should have incomplete works for more than one fiscal year, after the year in which the works were proposed.

In 24 Gram Panchayats of the selected development blocks, Audit noticed that, out of 193 selected works, 127 works with an estimated cost of ₹ 2.02 crore were completed after incurring an expenditure of ₹ 1.45 crore during 2020-24. Out of these, 57 works were completed with delays ranging between 10 to 874 days (1,412 days in one additional case). Further, 15 number of works were completed with delays exceeding one year. The primary reason for these abnormal delays was the lack of regular prescribed monitoring by Programme Officers at the Block level and by the District Programme Coordinator.

Further, 50 works with estimated cost of ₹ 78.06 lakh were ongoing and an expenditure of ₹ 46.58 lakh had been incurred on these works as of September 2024. Audit noticed that there was a delay of 153 to 884 days (median delay of 153 days) in 23 works.

GPs attributed these abnormal delays to unwillingness of workers to do work in rainy season, not furnishing of bills or material in time by the vendors and not measuring the works by the GPs.

3.4.3 Held up/works not started

Seven works sanctioned at a cost of ₹ 11.94 lakh during 2019-24 remained held up after incurring an expenditure of ₹ 1.66 lakh owing to land dispute and unwillingness shown

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[17] Bhali: one work; Bug: one work; Ghalour: Three works; Jarot: two works; Khatholi: one work and Padhar: two works.

by the beneficiaries in completion of the works, as reported by the GPs during field audit.

On the other hand, nine works sanctioned at a cost of ₹ 15.67 lakh during 2020-24 were not started due to land dispute, not lifting cement bags from HPSCSC[18], lack of interest of beneficiary etc. However, an amount of ₹ 1.90 lakh had been incurred on procurement of construction materials and wages.

Further, in four out of the aforementioned 16 works, Audit noticed that advance payment to HPSCSC for the procurement of 290 bags of cement valuing ₹ 1.10 lakh had been made (November 2021 and May 2024). However, cement bags had not been obtained from the HPSCSC till September 2024. Consequently, the four works could not be started.

During the Exit Conference (September 2025), the Government attributed the reasons for held-up or works not commenced primarily to land disputes and stated that works with zero expenditure on wages and materials up to March 2022 would be deleted (from MIS).

3.4.4 Irregularities in execution of works

Audit noticed the following deficiencies in the execution of the sampled 193 works:

Category of work	Nature of work	No. of selected works	Works with irregularity	Audit remarks
Individual Assets	Land levelling/ plantation	26	11	• Three land development works[19] were completed during 2021-24. During physical inspection of works carried out (August 2024) by Audit with the Panchayat representatives/Officials, it was noticed that no livelihood activity had been carried out on the developed land by the beneficiaries. • Section 5(j) of Schedule-I of the MGNREGA, 2005 stipulates that works creating individual assets shall be prioritised on land or homestead owned by households subject to the condition that such households shall have a job card with at least one member willing to work on the project undertaken on their land or homes instead. Audit noticed that in three Gram Panchayats[20], eight individual works were taken up for execution during 2020-24. However, two works were executed without issue of job cards to the household concerned and six works were taken up for execution without ensuring the involvement of at least one member of household concerned.

18 Himachal Pradesh State Civil Supplies Corporation

19 1. Shri Sewa Ram, GP Shilanji, block Rajgarh 2. Shri Braham Parkash, GP Ghallour, block Dehra Gopipur and 3. Smt. Kanta Devi, GP Padhar, block Nagrota Surian.

20 GP Ghurkal, GP Kamlota, block Dehra Gopipur and GP Katholi, block Nagrota Surian.

Category of work	Nature of work	No. of selected works	Works with irregularity	Audit remarks
Rural Infrastructure	Roads/ Pucca Paths/ pulia	33	1	Construction of an Ambulance Road in village/GP Jarot of block Nagrota Surian was completed in May 2024. During physical inspection carried out (August 2024) by Audit with the Panchayat representatives/Officials, it was noticed that the road was constructed within the premises of individuals, without providing connectivity to other habitants.

3.4.5 Non-compliance in procurement of materials

Para 7.1.7 of the Master Circular 2019-20 requires GPs to assess their demand for materials (*e.g.*, bricks, reinforcement bars, sand, etc.) for the entire financial year and aggregate the same at the Block level. The Block is required to arrange procurement of these materials at centrally competitive rates through a tendering process.

Scrutiny of records in the selected six blocks[21] revealed that no such process was adopted during 2019-24. Instead, the materials valuing ₹ 108.99 crore were purchased in a piecemeal manner.

In the selected 24 GPs, materials valuing ₹ 8.67 crore were procured through various vendors on the basis of quotations at different rates. The following is an instance of the difference in rates of material in nearby GPs as observed during field audit.

Table 3.7: Comparison of rates of material purchased in GPs of Nagrota Surian Block, Kangra (2020-21)

(Amount in ₹)

Description of material	Rate per cubic metre		
	GP Katholi	GP Jarot	GP Bhali
Sand crusher	800	1,059	750
Bajri crusher	1,200	950	750
Stone boulder	750	882	750

The centralised purchase as per provision *ibid* was not ensured by the Programme Officer-cum-Block Development Officer and thus, the benefit of competitive rates through centralised purchase could not be availed. Non-compliance to the provision of the Master Circular regarding centralized procurement led to purchase of materials at higher and varying rates.

In the Exit Conference (September 2025), the Government stated that orders relating to procurement had been issued as per the latest advisory issued by the GoI. Audit, however, observed that these orders did not incorporate the requirement for centralised procurement at competitive rates through a tendering process at the block level.

21 Dehra Gopipur, Dharampur, Nagrota Surian, Pachhad, Rajgarh and Solan.

3.4.6 Inadmissible Expenditure on the works of Panchavati Parks

Para 7.2.2 of the MGNREGA Operational guidelines requires the State Government to seek GoI approval for any new work category, providing justification, target areas, and the expected employment generation.

In the 2020-21 budget speech, "Panchavati Yojna" was announced and approved by the GoHP, which involved creating parks/ gardens through convergence with MGNREGA, Swachh Bharat Mission, and 14th Central Finance Commission Grants. This scheme envisaged construction of parks/ gardens on at least one bigha of land in each block. The estimated cost per park/ garden was ₹ 8.75 lakh.

Scrutiny of records revealed that the Rural Development Department of GoHP approved (June 2020) implementation of "Panchavati Yojna" without approval of the GoI. A total of 364 sites across 12 districts were selected (June 2020 to December 2020) for development of park/ garden under the convergence mode without concurrence of the Gram Sabha/ Block Panchayat/ District Panchayat. Of these, construction works on 180 sites, with an estimated cost of ₹ 15.75 crore[22], were sanctioned during 2020-21, out of which, ₹ 5.29 crore had already been spent by December 2020. Expenditure details after December 2020 for the scheme at the State level were not available in the Directorate's records or on NREGASoft. As per the information provided (January 2025) by the Rural Development Department[23] of GoHP for the three test-checked districts, a total expenditure of ₹ 7.13 crore[24] was incurred for the construction of 143 Panchavati Parks, including ₹ 4.41 crore from MGNREGA funds, as of December 2024.

Considering that the works under "Panchavati Yojna" were not part of the list of works authorised to be taken up under MGNREGS, the expenditure of MGNREGA funds on works under "Panchavati Yojna" in the entire State was inadmissible, including ₹ 4.41 crore expenditure incurred in the three test-checked districts.

During the Exit Conference (September 2025), the Government informed that the scheme had been discontinued in 2024-25. It was also stated that the scheme was introduced in convergence with other schemes and that wage and permissible material component was taken from MGNREGS. However, the fact remains that approval of the GoI was not obtained before initiating this new category of work.

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22 Total estimated cost for 180 works =₹ 8.75 lakh x 180= ₹ 1,575.00 lakh.

23 Rural Development Department provided the expenditure figures up to January 2025 for the selected three districts (Kangra, Sirmaur and Solan).

24 Kangra (117 Panchavati parks): **₹ 552.50 lakh** (MGNREGA: ₹ 317.88 lakh SBM: ₹ 62.51 lakh and 14th Finance Commission (FC): ₹ 172.11 lakh); Sirmaur (seven Panchavati parks): **₹ 65.88 lakh** (MGNREGA: ₹ 38.84 lakh; SBM: ₹ 15.31 lakh and 14th FC: ₹ 11.73 lakh) and Solan (19 Panchavati parks) **₹ 94.31 la**kh (MGNREGA: ₹ 84.57 lakh; SBM: ₹ 4.20 lakh and 14th FC: ₹ 5.54 lakh).

3.4.7 Irregularities in Job Demand Applications

Para 3.2 of the MGNREGA Operational guidelines provides that applications for work should state the registration number of the job card, the date from which employment is required, and the number of days of employment required.

In eight out of the selected 193 works in two (out of the 24 test-checked) GPs[25], the job demand applications submitted by 52 out of 194 households (27 *per cent*) engaged in these works did not mention either the date of application or the period of employment requested. Consequently, the actual date of demand of work and any delay in the provision of employment could not be ascertained, which may deprive the applicants of their right to claim unemployment allowance in cases where employment was delayed or not provided.

In the Exit Conference (September 2025), the Government stated that instructions would be issued to strictly adhere to the guidelines/GoI instructions.

3.5 Payment of wages

Chapter-14 of the Annual Master Circular 2020-21 provides that all payments to the workers are to be credited into the accounts of the workers in the Bank/ Post Offices, unless exempted.

3.5.1 Delay in payment of wages

Para 29 of Schedule-II of the MGNREG Act, 2005 stipulates that wages shall be paid to the workers within 15 days of closure of the Muster Roll (MR), otherwise, the workers are entitled to receive compensation for the delay, at the rate of 0.05 *per cent* of the unpaid wages per day.

Standard Operating Procedure issued by the Ministry of Rural Development for monitoring delayed payment and compensation for delayed payment says that the delay in wage payment logic of NREGASoft examines the date of payment of wages, date of closure of Muster Roll, the duration of such delay, total wage payable and rate of compensation *i.e.,* 0.05 *per cent* of the total unpaid wages per day in order to arrive at the compensation payable to MGNREGA workers. The process for timely payment of wages is shown below.

[25] Naina Tikker and Tikkri Kuthar.

MGNREGA Wage Payment Process Timeline

Date of closure of the Muster Roll	**T**
Measurement at worksite and Check Measurement by the Technical Personnel and Filling of the Attendance	**T + 5 days**
Generation of wage list	**T + 6 days**
Issue of Fund Transfer Order	**T + 8 days**
Amount credited in the account of worker	**T + 15 days**

Analysis of data from NREGASoft and examination of records during field audit revealed the following:

i) There was delay ranging from 16 days to more than 90 days (from the last date of the Muster Roll to the actual date of disbursement of wages to the beneficiary available on MIS) in release of wages via 3.41 lakh transactions (involving wages amounting to ₹ 77.47 crore) out of 1.45 crore transactions. In 5,523 transactions involving wages amounting to ₹ 1.39 crore, delay was more than 90 days after closure of Muster Roll. On account of this delay, beneficiaries were eligible for compensation amount of more than ₹ 6.25 lakh but were not paid.

ii) In 94 out of 193 works pertaining to 23 out of 24 GPs, there was delay in payment of wages to 1,290 workers, with the median delay of 32 days. On account of the delay, compensation of ₹ 58,618 had become due for payment to the workers in respect of these workers.

The reasons for the delay in payment of wages as per the MIS included cancellation of transactions due to not existing Bank/ Post Office accounts, inactive or closed accounts, *etc*.

In this regard, Programme Officers responded (November 2024-August 2025) that the delay was attributable to repeated rejection of transactions, failure to verify accounts with the Banks/ Aadhaar details due to work load on the staff of the GPs having charge of more than one GP, unavailability of funds in the SEGF accounts[26] in case of the processed Fund Transfer Orders (FTOs), etc.

Scrutiny of the data/ information on NREGASoft revealed that the transactions of payment of wages were being cancelled due to above factors after issue of FTOs for the first time.

It was noticed that the delay in payment of wages was recorded in NREGASoft only when the FTO was not issued on time (T+8 days). However, delays caused by the FTOs issued in time but rejected later were not reflected in the system for calculation of

[26] SEGF – State Employment Guarantee Fund, the designated fund from which wage payments under MGNREGA are made. FTO – Fund Transfer Order, an electronic instruction issued on NREGASoft to transfer wages from SEGF to workers' bank accounts or post office accounts.

compensation. In some cases, even the initially recorded delay was cancelled by the Programme Officer once the first FTO was eventually processed. Thus, compensation liability was not captured on NREGASoft in such cases.

In the Exit Conference (September 2025), the Government stated that the matter would be taken up with the GoI to ensure timely release of funds so that wages could be credited to the workers' accounts without delay. The delays in wage payments due to the rejection of FTOs owing to technical reasons were also acknowledged.

3.5.2 Irregularities in payment of wages

Section 3(2) of the MGNREG Act, 2005 states that every person who has done the work given to him under the Scheme shall be entitled to receive wages at the wage rate for each day of work. Para 7.13.8 of the MGNREGA Operational guidelines stipulates that wages to workers must be calculated based on work out-turn[27]. Para 16 of Schedule-I of MGNREGA Operational guidelines provides that payment shall only be made based on the measurements taken at the worksite by the authorised personnel within three days of closure of the Muster Roll (MR).

Audit noticed the following irregularities with regard to payments made in the test-checked GPs:

i) **Short payment:** In two out of 24 GPs, short payment of ₹ 11,624 to 28 workers for three works was done by the GP by reducing the applicable rates of wages, despite the fact that Technical Assistant had applied the applicable rates of wages and in another case due to oversight by the Gram Panchayat.

ii) **Unverified payment:** In 10 out of 193 works in four out of 24 test-checked GPs, ₹ 4.17 lakh was paid through 30 Muster Rolls without verification by an authorised technical person. The concerned GPs attributed lack of verification of Muster Rolls to shortage of staff.

iii) **Payment without execution of work:** In seven GPs[28] out of 24 selected GPs, payments amounting to ₹ 67,200 were made against nine Muster Rolls across eight works out of 193 selected works, despite no execution of work at the sites as observed during the field inspection carried out by Audit with the representatives of the GPs. However, 274 man-days were shown generated in the Asset Registers maintained on the NREGASoft. Due to lack of synchronisation at the level of officers responsible for monitoring the works, such practices are occurring in GPs.

    Audit also noticed that e-Measurement Books (e-MBs) were not being filled on the NREGASoft and only physical copy of the MB was filled by the technical staff, which limits the verification of execution of work and monitoring by the higher authorities. Further, the NREGASoft does not have a provision of attaching geotagged image of the completed works that can be linked to the process of wage

[27] It refers to the quantity of work expected from a group of workers within a given time (usually a day).

[28] Bug, Jarot, Kamlota, Katholi, Mandesar, Ser Jagas and Shilanji.

payments, which could have avoided situations such as payments without execution of works.

The GPs confirmed (September 2024) the facts and figures and stated that recovery would be effected from the concerned persons.

In the Exit Conference (September 2025), the Government accepted the lapses in wage payments and assured to take action in these cases. The Government also stated that matter would be taken up with the GoI to make provision in NREGASoft for linking attendance through the National Mobile Monitoring System (NMMS) application with the process of wage payment.

3.5.3 Irregularities in attendance

3.5.3.1 Attendance through National Mobile Monitoring System

Para 22.6 of the Annual Master Circular 2022-23 mandates the use of the National Mobile Monitoring System (NMMS) Application to capture attendance at the worksite with two time-stamped and geo-tagged photographs maintaining four hours gap strictly between morning & afternoon sessions for taking 1st & 2nd photograph respectively; of the workers in a day when muster rolls include 20 or more workers. It was mandatory to capture the attendance of all the workers (except Individual Beneficiary Scheme/ Project) through NMMS.

Audit noticed that attendance on NMMS application was showing only for the last 15 days. Therefore, audit could not verify the authenticity and correctness of the attendance recorded through NMMS application during execution of the selected works. The shortfall in recording attendance through NMMS application was only two *per cent* in 2023-24. Audit further analysed the attendance/ photograph of MGNREGS workers deployed on 60 muster rolls (July-September 2024) and found that attendance had not been properly marked/ uploaded in the NREGASoft having the irregularities as follows:

A picture uploaded on NMMS portal showing attendance of four workers while 10 workers were present in the e-MR No. 4516 on 10.08.2024 in GP Jadla (Solan)

a) In six Muster Rolls[29] (51 workers deployed), 1st or 2nd photograph of work site was found uploaded in MIS, however, no worker was seen in the uploaded photograph.

[29] Kangra: four and Sirmaur: two

b) In 36 Muster Rolls[30] (241 workers deployed), 2nd photograph of workers had not been uploaded in MIS.

c) In 18 Muster Rolls[31] (113 workers deployed), 71 workers are seen in photographs captured in NREGASoft against 113 workers deployed on Muster Rolls.

The above cases showed significant discrepancies in the attendance data for MGNREGS workers, with missing or incomplete photographs. Many worksite photographs captured either had no workers or were not uploaded as required, indicating a lack of proper compliance with the NMMS guidelines.

3.5.3.2 Physical absence of workers despite their attendance on NMMS application

Physical inspection and scrutiny of attendance records at NMMS application between 11:45 AM and 12:15 PM in GP Jarot revealed (13 August 2024) the presence of only 10 out of total 16 workers at the two separate work sites. The remaining six workers, who were marked as present in the NMMS App same day, were found absent during the inspection carried out by Audit with the representative of the GPs, indicating inaccurate reporting of attendance for six workers.

The Block Development Officer, Nagrota Surian admitted the facts (August 2024) and stated that explanation had been sought from the Gram Panchayat Jarot. In the Exit Conference (September 2025), while accepting the audit observation, the Government stated that inquiries would be conducted.

3.5.3.3 Payment without signature on muster rolls

Para 7.11.3 of MGNREGA Operational guidelines specifies that worker attendance and wages paid must be recorded in muster rolls (MRs) with each worker's name and verified by his/her signature or thumb impression.

Payment of wages without signatures on MRs violates the prescribed procedures, undermining the integrity of the payment process and allowing for potential fraudulent practices. In two out of the selected 24 GPs, payments to four workers engaged in three out of 193 works were made without their signatures on three MRs, as depicted in **Figure 5**.

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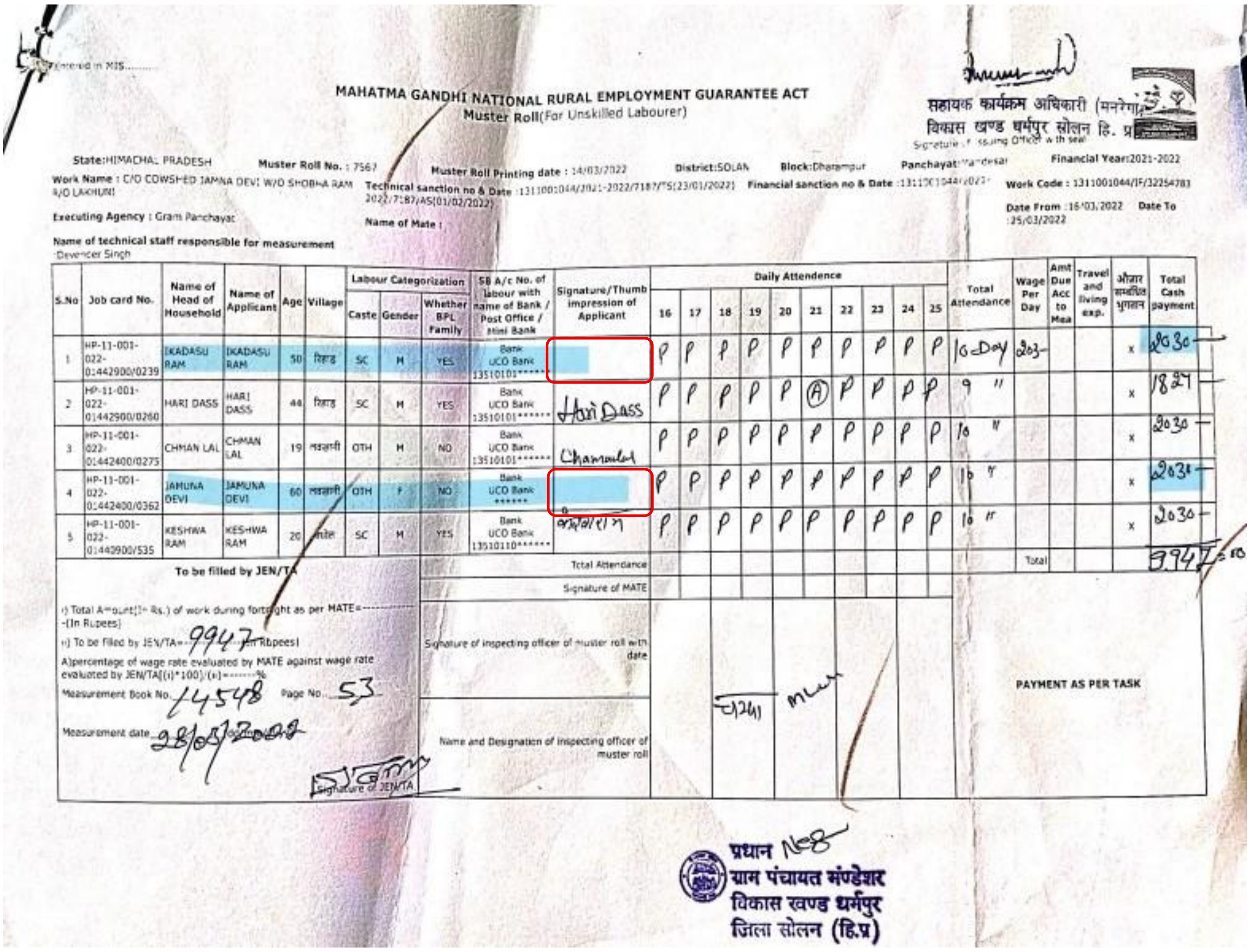
30 Kangra: 19, Sirmaur: two and Solan: 15

31 Kangra: 10 and Solan: eight

Figure 5: Muster Roll processed without ensuring signature of worker (Illustration)



MAHATMA GANDHI NATIONAL RURAL EMPLOYMENT GUARANTEE ACT
Muster Roll(For Unskilled Labourer)

सहायक कार्यक्रम अधिकारी (मनरेगा)
विकास खण्ड धर्मपुर सोलन हि. प्र.

State:HIMACHAL PRADESH Muster Roll No. : 7567 Muster Roll Printing date : 14/03/2022 District:SOLAN Block:Dharampur Financial Year:2021-2022

Work Name : C/O COWSHED JAMNA DEVI W/O SHOBHA RAM R/O LAKHUNI Technical sanction no & Date :1311001044/2021-2022/7187/TS(23/01/2022) Work Code : 1311001044/IF/32254783

2022/7187/AS(01/02/2022)

Executing Agency : Gram Panchayat Name of Mate : Date From :16/03/2022 Date To :25/03/2022

Name of technical staff responsible for measurement
Devender Singh

S.No	Job card No.	Name of Head of Household	Name of Applicant	Age	Village	Labour Categorization: Caste	Gender	Whether BPL Family	SB A/c No. of labour with name of Bank / Post Office / Mini Bank	Signature/Thumb impression of Applicant	16	17	18	19	20	21	22	23	24	25	Total Attendance	Wage Per Day	Amt Due Acc to Mea	Travel and living exp.	औज़ार सम्बंधित भुगतान	Total Cash payment
1	HP-11-001-022-01442900/0239	IKADASU RAM	IKADASU RAM	50		SC	M	YES	Bank UCO Bank 13510101******		P	P	P	P	P	P	P	P	P	P	10-Day	203-			x	2030
2	HP-11-001-022-01442900/0260	HARI DASS	HARI DASS	44		SC	M	YES	Bank UCO Bank 13510101******	Hari Dass	P	P	P	P	P	A	P	P	P	P	9	"			x	1827
3	HP-11-001-022-01442400/0275	CHMAN LAL	CHMAN LAL	19		OTH	M	NO	Bank UCO Bank 13510101******	Chamanlal	P	P	P	P	P	P	P	P	P	P	10	"			x	2030
4	HP-11-001-022-01442400/0362	JAMUNA DEVI	JAMUNA DEVI	60		OTH	F	NO	Bank UCO Bank ******		P	P	P	P	P	P	P	P	P	P	10	"			x	2030
5	HP-11-001-022-01440900/535	KESHWA RAM	KESHWA RAM	20		SC	M	YES	Bank UCO Bank 13510110******		P	P	P	P	P	P	P	P	P	P	10	"			x	2030
										Total Attendance												Total				9947
										Signature of MATE																

To be filled by JEN/TA

i) Total Amount(In Rs.) of work during fortnight as per MATE=------------(In Rupees)

ii) To be Filled by JEN/TA= 9947 (In Rupees)

A)percentage of wage rate evaluated by MATE against wage rate evaluated by JEN/TA[(i)*100]/(ii)=------%

Measurement Book No. 14548 Page No. 53

Measurement date 28/03/2022

Signature of JEN/TA

Signature of inspecting officer of muster roll with date

Name and Designation of inspecting officer of muster roll

PAYMENT AS PER TASK

प्रधान
ग्राम पंचायत मंण्डेशर
विकास खण्ड धर्मपुर
जिला सोलन (हि.प्र)

In the Exit Conference (September 2025), while accepting the audit observation, the Government responded that inquiries would be held and necessary action would be taken against the responsible officials.

3.5.3.4 Irregularities in Muster Rolls (MRs)

Para 7.9 of the MGNREGA Operational guidelines provides that Muster Rolls must be authorised by the Programme Officer (PO) and issued to GPs within three days from the date they declare their intent to start the work. Further, Para 7.11.5 of the Annual Master Circular 2018-19 provides that print out of e-MR (or paper MR, if used in the State) with proper serial numbers verified by the Programme Officer is to be maintained at worksite for recording of attendance of workers by the concerned Mate or the *Gram Rozgar Sevak*. However, Audit noticed that Mates had not been appointed in the State.

Further, Audit observed the following deficiencies related to MRs:

i) Creation of irregular Muster Rolls

In seven out of 193 sampled works in four[32] out of 24 test-checked GPs, it was noticed that 11 Muster Rolls were issued by the concerned PO for generating employment for 56 households during August 2021 to August 2023. As per these Muster Rolls, attendance of 53 workers for 775 person-days was recorded by the concerned GPs. However, no work was found executed against these Muster Rolls during the respective periods as seen on NREGASoft. No wage payment was made against these Muster Rolls.

Of these 11 Muster Rolls, three were also verified by the concerned technical staff or the Pradhan of the respective GPs.

The GPs accepted the facts and figures.

ii) Variation in the format of Muster Rolls

Audit noticed in 18 out of 193 works pertaining to 17 GPs that:

a) While the prescribed Muster Rolls allow seven-day attendance, sampled 31 Muster Rolls examined by Audit had space for 10/13/14/15 days. The number of Muster Rolls mentioned is illustrative just to show the irregularity in the use of the prescribed format of the Muster Rolls.

   In the Exit Conference (September 2025), the Government stated that hilly states were exempted from complying with the seven-day Muster Roll format prescribed in the MGNREGA Operational guidelines. Also, in NREGASoft, Muster Rolls are being allowed for 14 days for Himachal Pradesh being a hilly State.

   However, no copy of such instructions or the date of their issue was provided to Audit. Further, considering that the process of payment of wages is to be completed within 15 days of closure of Muster Roll, longer-duration Muster Roll imply longer wait for wages for the workers.

b) The space for signature and seal of the *Sarpanch/ Pradhan* was missing, leading to payments against 22 Muster Rolls without signature of the *Sarpanch/ Pradhan* of the GPs in the selected works. Specific box to identify the disabled workers was not provided, preventing verification of their employment from Muster Rolls.

c) Row for signature of the person recording attendance was missing leading to the uncertified cuttings/ overwriting in Muster Rolls raising risk of misappropriation or unpaid wages.

[32] Banona, Matal Bhakog, Paddar and Ser Jagas.

d) Mode of payment has also not been bifurcated by mentioning the prescribed columns/rows in the Muster Rolls.

3.6 Conclusion

The audit findings in four key activities of MGNREGA (planning, budgeting, execution and payment) indicate that the scheme implementation needs strengthening at every stage largely because key control measures are being skipped or applied only perfunctorily. Planning remains ad-hoc: none of the test-checked districts prepared the mandatory five-year District Perspective Plan, and Gram Panchayats drew up shelves of works with no link to local needs, dimensions or GIS analysis. As a result, projects were selected out of sequence and without clear priorities. Labour-budget preparation process was equally weak. GPs estimated person-days by dividing ceiling costs by wage rates instead of using door-to-door or baseline surveys, Schedule-of-Rates or Work-Time-and-Motion studies; no surveys were carried out in 2019-24.

In execution of works, nearly half of the sampled works having long delays, were left incomplete or never started. An inadmissible amount of ₹ 4.41 crore was spent on Panchavati-Park works which were not covered in the authorised list of MGNREGA works. Centralised tendering for materials was bypassed, leading to price variations across neighbouring Panchayats. Controls over payments also required strengthening. It was also found that Muster rolls were irregular or lacked worker's signatures. The NMMS attendance data was not tied to wage generation, consequently, there were ₹ 3.41 lakh delayed wage transactions—including 5,523 cases of delays beyond 90 days yet the system did not compute or record the resulting compensation liability. Opportunities to strengthen livelihoods were also missed; only 710 of the 4,810 workers targeted under the UNNATI up-skilling programme were trained, leaving most of the ₹ 1.29 crore stipend grant idle. These lapses point to weak oversight by District Programme Coordinators and Programme Officers and highlight the need for a robust accountability framework that enforces planning norms, data-driven budgeting, timely execution and verifiable payments.

3.7 Recommendations

The State Government may:

- ***Ensure prescribed monitoring as per the Guidelines by the District Programme Coordinators and Programme Officers to prevent abnormal delays in issuing/updating job cards, in execution of works and in payment of wages.***

- ***Ensure Shelf of works and Labour Budget are prepared as per the MGNREGA Guidelines.***

Chapter-IV
Veterinary Healthcare Services in Himachal Pradesh

Chapter IV: Veterinary Healthcare Services in Himachal Pradesh

Department of Animal Husbandry

4.1 Introduction

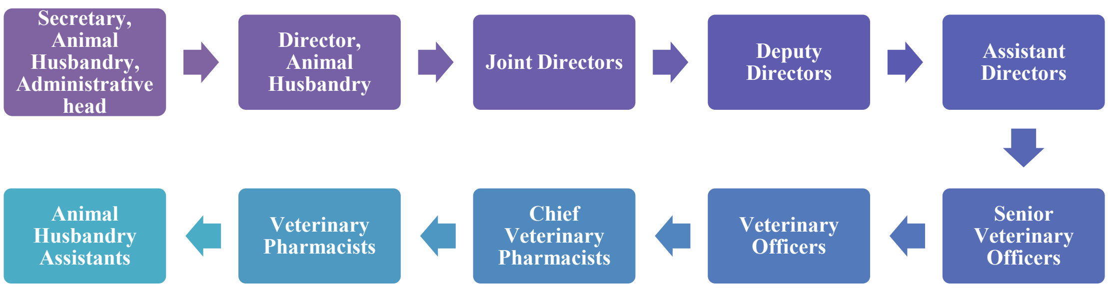
The Department of Animal Husbandry, Government of Himachal Pradesh, is entrusted with the overall development of livestock in the State. Its functions cover a wide range of activities, including the improvement of livestock genetic potential, prevention and control of animal diseases through effective healthcare, promotion of scientific feeding and management practices, and enhancement of production in milk, eggs, meat, and wool. The Department is also engaged in the conservation of threatened breeds and the provision of extension services viz., training, awareness activities etc. to livestock owners.

There was a total of 59,41,142[1] livestock and poultry population in the State as per the 20th Livestock Census 2019. The Department provides services for treatment and vaccination of livestock through its various institutions as detailed in **Paragraph 4.1.2**.

4.1.1 Organizational hierarchy of the Department

The organizational chart of the Department of Animal Husbandry responsible for overall development of livestock in the State is shown in **Chart 4.1**.

Chart 4.1: Organizational setup



4.1.2 Institutional setup of the Department

The Department caters to the needs of the farmers/ breeders through a network of Veterinary Institutions. The overall district level head is Deputy Director, Animal Health & Breeding (DDAH/B) who is accountable for the entire departmental activities in his jurisdiction. The district-level field setup includes a network of veterinary

[1] Cattle-18,28,017, Buffalo-6,46,565, Sheep-7,91,345, Goat-11,08,413 and other animals (Horse/Donkey/ Poultry etc.)-15,66,802.

institutions such as Sub-Divisional Veterinary Hospital (SDVH) at sub-divisional level led by Senior Veterinary Officer[2] (SVO) and is assisted by Chief Veterinary Pharmacist[3] and Veterinary Pharmacists (VPs). At the Block/Tehsil/Panchayat level, there are Veterinary Hospitals (VHs) which are headed by Veterinary Officers[4] (VOs) who are further assisted by Animal Husbandry Assistants and Veterinary Pharmacists. There are also Central Veterinary Dispensaries which perform the function of the Veterinary Hospital (VH) and are headed by Veterinary Officer. At the Panchayat/Village level, Veterinary Dispensaries (VDs) are manned by Veterinary Pharmacists (VPs). Chief Veterinary Pharmacist, assisted by Animal Husbandry Assistants and Veterinary Pharmacists (VPs), oversee and handle tasks such as vaccination against diseases, artificial insemination, dispensing the medicine. Veterinary institutions in the State are depicted in **Chart 4.2**.

Chart 4.2: Veterinary Institutions in Himachal Pradesh as on 31 March 2024

- **State Veterinary Hospital, Shimla (1)**
- **Zonal Veterinary Hospitals (3)**
- **Sub-Divisional Veterinary Hospitals (60)**
- **Veterinary Hospitals (362), Central Veterinary Dispensaries (30)**
- **Veterinary Dispesnaries (1,762)**
- **Veterinary Polyclinics (10), Epidemic lab (1), Disease Investigation Labs (2)**

4.1.3 Audit Objectives

The Subject Specific Compliance Audit was undertaken to ascertain the veterinary services provided by the Department. The main objectives were to assess whether:

- Planning for providing veterinary services was ensured for optimal utilization of financial resources;
- Availability of human resources, infrastructure, quality medicines/vaccinations and equipment were adequate and utilised effectively;

2 Responsible for diagnosis and treatment, performs all minor and major operations, recommends leaves of sub-ordinate staff and provides technical guidance to all subordinate staff and submits indents for the supply of medicines.

3 He is in-charge of medicines and equipment and will maintain all relevant records.

4 Responsible for diagnosis and treatment, performs all minor and major operations and provide technical guidance to all subordinate staff and submit indents for the supply of medicines.

- Proper monitoring & control mechanisms were in place to ensure effective delivery of services.

4.1.4 Audit Criteria

The Audit criteria for the SSCA was derived from the following Acts/Rules:

- Drugs and Cosmetics Act, 1940 and Drugs and Cosmetics Rules, 1945;
- Guidelines for Livestock Health & Disease Control Scheme, 2021, issued by the Government of India, Ministry of Fisheries, Animal Husbandry and Dairying;
- Himachal Pradesh Financial Rules (HPFR) 2009 and Himachal Pradesh Office Manual 2011;
- Himachal Pradesh State Government Policy Guidelines for the Purchase of Veterinary Medicines 2017;
- Department Manual 2013 (Amended up to August 2018)/Policies/Rules and Regulations issued by Directorate of Animal Husbandry, Himachal Pradesh.

4.1.5 Scope and Methodology of Audit

The audit for 2021–24 was conducted from September 2024 to March 2025. Records of veterinary institutions under four selected DDOs and the Directorate were examined, covering 11 Sub-Divisional Veterinary Hospitals, 22 Veterinary Hospitals, and 44 Veterinary Dispensaries. Additionally, records of three Central Veterinary Dispensaries, three Veterinary Polyclinics, the State Veterinary Hospital and Epidemiology Laboratory (Shimla), Zonal Veterinary Hospitals (Mandi, Una, Kangra), and Disease Control Laboratories (Mandi, Shimla) were reviewed. Joint physical inspection of 29 institutions and a beneficiary survey of 310 beneficiaries was also conducted.

The audit objectives, scope, methodology and criteria were discussed in an Entry Conference held with the Secretary (Animal Husbandry) in September 2024. The audit findings were discussed with the Secretary (Animal Husbandry) in the Exit Conference held on September 2025. The replies of the Government have been incorporated appropriately in the Report.

4.1.6 Follow-up on previous audit

A Performance Audit (PA) Report on "Schemes for upkeep/ improvement of livestock" was included in the Comptroller and Auditor General of India's (CAG) Audit Report for the year ended March 2016. The Report was examined by the Public Accounts Committee (PAC) of the Himachal Pradesh Vidhan Sabha in June 2021, and the Committee presented its findings in the Vidhan Sabha in August 2021. The PAC made recommendations on audit-identified issues, including decline in livestock populations, slow progress in crossbreeding for productivity, inadequate veterinary coverage and livestock product output, underutilisation of funds, and shortfall in supply of rams/sheep to farmers. Out of eight recommendations made, five have been settled, while three remain outstanding, including those relating to manpower shortages and non-completion of infrastructure.

4.2 Fund Position of the Department

During the period 2021-24, against the budget allotment of ₹ 1,562.78 crore for 2021-24, the Department incurred an expenditure of ₹ 1,493.92 crore, leaving an unspent balance of ₹ 68.86 crore. The expenditure made on salary, medicine and equipment, infrastructure and training during the period 2021-24 is detailed in the **Table 4.1**.

Table 4.1: Budget and Expenditure on important components during 2021-24

(₹ in crore)

Year	Total		Salary		Medicine and equipment		Major Works		Training	
	Budget	Expenditure	Budget	Expenditure	Budget	Expenditure	Budget	Expenditure	Budget	Expenditure
2021-22	441.73	421.78	305.68	288.43 (68.38)	13.50	13.11 (3.11)	19.61	19.54 (4.63)	0.32	0.32 (0.08)
2022-23	494.86	492.39	381.45	379.61 (77.10)	11.07	11.02 (2.24)	15.38	15.38 (3.12)	0.09	0.08 (0.02)
2023-24	626.19	579.75	423.68	410.00 (70.72)	10.61	8.32 (1.44)	10.06	7.01 (1.21)	0.05	0.05 (0.01)
Total	**1,562.78**	**1,493.92**	**1,110.81**	**1,078.04**	**35.18**	**32.45**	**45.05**	**41.93**	**0.46**	**0.45**

Note: The figures in parentheses represent the percentage of the components to the total expenditure.

From **Table 4.1**, it can be seen that the major portion of the budget, ranging from 68 *per cent* to 77 *per cent,* is allocated towards salaries of the departmental staff. The important component of expenditure on medicines & equipment, infrastructure, and training decreased from eight to three *per cent* of the total departmental expenditure during this period which indicated that suitable creation of capital assets and capacity building of personnel was not prioritized.

The Department in its reply stated (June 2025) that expenditure is incurred as per budget allocated by the Government and the budget received was less than the amount demanded under these heads.

During the Exit Conference (September 2025), the Government accepted the audit findings. Further, it was asserted that a large share of the departmental budget is committed to salaries and prioritization is driven by the financial constraints of the State, which necessitate ensuring timely disbursement of salaries before other expenditures.

Audit Findings

The audit revealed several deficiencies in planning, financial management, procurement, infrastructure, monitoring and service delivery which are detailed in the subsequent paragraphs.

4.3 Planning and Manpower

4.3.1 Non-compliance in preparation of Annual Action Plans

Clauses 14.10.1 and 18.16 of the State Government's Office Manual (2011) require each Directorate and Department to prepare an Annual Action Plan (AAP) in advance, in the month of January or February every year, for all departmental schemes and projects. The AAP is to include goals and objectives, policy initiatives, major programmes and schemes with month-wise or quarter-wise break-up of targets, budget, reforms, and monitoring mechanisms. The plan must also define accountability, provide for periodic review—monthly at the supervisory level and quarterly at the Head of Department/Secretary level—and serve as a key tool for performance appraisal.

Audit observed that the Department did not prepare such Annual Action Plans during 2021–24. Instead, it issued district-wise physical targets in April–May each year, which provided only quantitative benchmarks on *ad hoc* basis which lacked strategic planning. This deficiency persisted despite a similar observation in the CAG's Audit Report for the year ended March 2016.

During the Exit Conference (September 2025), while accepting the audit finding, the Department stated that targets were framed on the basis of budgetary allocations.

4.3.2 Shortage of Key Veterinary Personnel

The sanctioned strength *vis-à-vis* persons-in-position of key veterinary functionaries in the Department during the year 2021-24 is given in **Table 4.2**.

Table 4.2: Details of availability of key veterinary functionaries in the State during 2021-24

Name of post	2021-22			2022-23			2023-24		
	SS	PIP	Vacancy (in *per cent*)	SS	PIP	Vacancy (in *per cent*)	SS	PIP	Vacancy (in *per cent*)
Senior Veterinary Officer	67	62	5 (*7*)	67	67	0	67	54	13 (*19*)
Veterinary Officer	507	360	147 (*29*)	468	402	66 (*14*)	468	402	66 (*14*)
Veterinary Pharmacist	2,353	1,854	499 (*21*)	2,355	1,964	391 (*17*)	2,355	1,905	450 (*19*)

Note: Figures in parenthesis indicates per cent, SS: Sanctioned Strength, PIP: Person-in-Position.

As evident from **Table 4.2**, vacancy position of the key functionaries ranged between seven and 29 *per cent* during 2021-24. The issue of veterinary staff shortage was also highlighted in the CAG's Audit Report for the year ended March 2016.

It was also noticed that sanctioned posts of Lab Technician and Radiographer at the State Veterinary Hospital, Shimla were lying vacant since February 2019 and September 2020 respectively. The position of availability of key functionaries in four test-checked DDOs is given in **Appendix 4.1**. Scrutiny of records of the DDAH/B Keylong revealed that out of 24 Veterinary Dispensaries, 10 in year 2021-22, 12 in year 2022-23 and 14 in year 2023-24 were running without any Veterinary Pharmacist. The possibility of rendering incomplete treatment to the livestock due to staff shortage cannot be ruled out.

The Department in its reply (September 2025) stated that retirements and promotions in the department are a regular process which leads to vacancies. It will try to fill the vacant posts by taking up the matter with the Government.

During the Exit Conference (September 2025), the Government stated that nearly 80 *per cent* of institutions under Panchayats are staffed and due to the close proximity of these institutions, beneficiaries can avail services from nearby centers, if required. Audit is of the view that dependence on nearby centres would result in delays in treatment, thereby impacting timely delivery of veterinary services.

4.4 Procurement, quality assurance and consumption of medicines

4.4.1 Procurement of medicines and equipment without following proper procedure

As per Sub-clause v and vi of Clause 2.10 of Department Manual 2013 (amended up to August 2018), the Deputy Director is responsible for the supply of medicines, instruments and other such appliances to the institutions under his control. For regulating the supply of medicines/instruments and other appliances, the Deputy Director shall call for the annual indent from all the veterinary institutions under his jurisdiction which in turn will make a consolidated indent of all the institutions under his control. The indents for procurement of medicines will be forwarded to the Nodal Agency[5] for placing the orders.

In the test-checked DDOs, Audit noticed that an expenditure of ₹ 7.55 crore was incurred on procurement of medicines (₹ 5.32 crore) and veterinary equipment (₹ 2.23 crore) during 2021-24 without obtaining formal indents from the respective field veterinary units.

[5] Himachal Pradesh State Wool Procurement and Marketing Federation Ltd.

During the Exit Conference (September 2025), the Government stated that, given the large number of institutions under the Department, obtaining indents from each one is not practicable. However, it was assured that members of the procurement committee are fully aware of field requirements through continuous consultation with their staff. It was further committed that the Department Manual would be amended to align procedures with practical realities and corrective actions will be taken wherever required.

4.4.2 Medicines accepted without Analytical Test Reports

As per clause 9 (2) of Specific Terms & Conditions of rate contract, the approved supplier shall have to provide test certificates/analysis report in respect of all batches from any of the Government Analytical Laboratory setup by the Central or State Government or any Central or State Government approved laboratory along with supplies separately. The supply will be deemed to be completed only upon receipt of the above-mentioned analytical test report.

Out of the total expenditure of ₹ 5.32 crore, as mentioned in preceding paragraph, 885 medicines (out of 1,906 medicines), valuing ₹ 3.08 crore were received without accompanying Analytical Test Reports during 2021-24 as detailed in **Chart 4.3**.

Chart 4.3: Details of medicines received without Analytical Test Reports

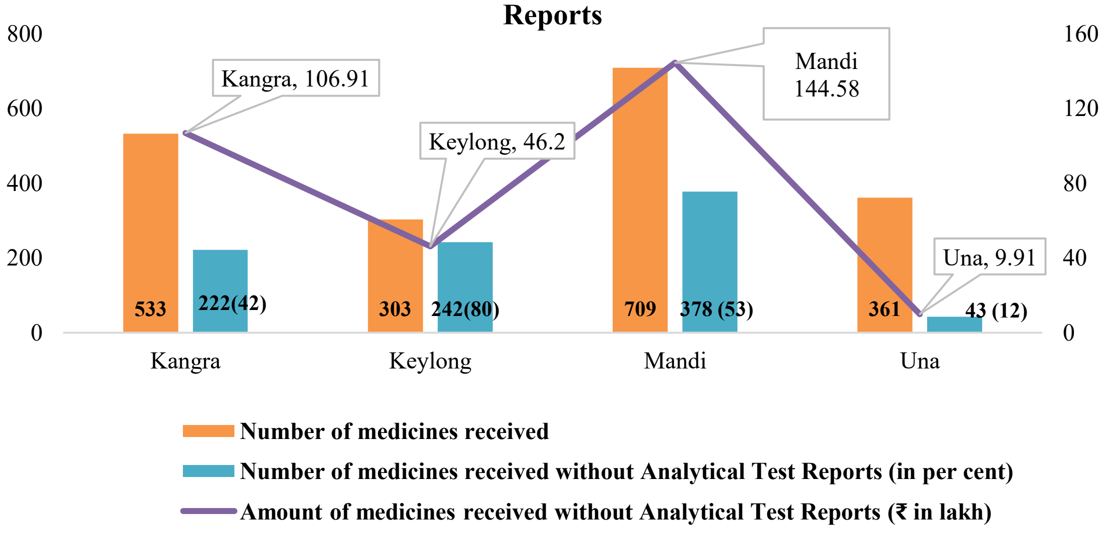


Chart 4.3 shows that 12 to 80 *per cent* of all medicine supply instances lacked mandatory analytical test reports, undermining the assurance of quality and safety of the medicines being dispensed in veterinary institutions. In the absence of these reports, the quality of the supplied medicines could not be verified.

During the Exit Conference (September 2025), the Government assured to take corrective actions, wherever required.

4.4.3 Use of expired medicines in various veterinary institutions

As per Sub Rule 17 of Rule 65 of Drugs and Cosmetics Rules 1945 (amended in August 1964), no drug shall be sold or stocked by the licensee after the date of expiration of potency recorded on its container, label or wrapper, or in violation of any statement or direction recorded on such container.

Scrutiny of records of various veterinary institutions in test-checked DDOs revealed that large quantities of expired medicines with expiry date even up to a period ranging from one month to 36 months in various veterinary institutions for treatment of ailing animals were found in stock, which were subsequently consumed, as detailed in **Table 4.3**.

Table 4.3: Expired medicines consumed in test-checked DDOs during 2021-24

Name of DDOs	Expired injections/ medicinal liquids		Expired medicinal powders		Expired tubes/creams		Expired Bolus/ Tablets		No. of veterinary institutions where expired medicines were found in use	Post expiry usage period of medicine (in months)
	(In Nos.)	Quantity (ml)	(In Nos.)	Quantity (gm)	(In Nos.)	Quantity (gm)	(In Nos.)	Quantity (gm)		
Keylong	23	58,178	2	1,65,280	0	0	0	0	10	2 to 18
Kangra	38	14,687	12	3,91,165	2	13	3	171	18	1 to 29
Mandi	56	25,542	13	28,353	2	18	2	135	21	1 to 36
Una	40	80,410	10	20,300	5	49	2	46	21	1 to 30
Total	**157**	**1,78,817**	**37**	**6,05,098**	**9**	**80**	**7**	**352**	**70**	**1 to 36**

Consumption of expired medicines compromises their efficacy and poses a risk of ineffective treatment of livestock.

During the Exit Conference (September 2025), the Government acknowledged the issue and assured that the matter would be investigated in detail.

4.4.4 Distribution and consumption of sub-standard medicines

As per clause G(1) of Himachal Pradesh State Government Policy Guidelines for the purchase of Veterinary Medicines, 2017, indenters may assess the quality of medicines through clinical evaluation or laboratory testing, whenever necessary. Clause G(2) mandates that indenters are responsible for accepting only quality medicines and must ensure regular testing, reporting any deficiencies to the Director, Animal Husbandry promptly. Under clause 11(2) of Specific terms & Conditions of Rate Contract, if any batch is later found sub-standard, misbranded, spurious, or not compliant to the required standards, its cost will be recovered from the tenderer, regardless of prior payment. The tenderer must retrieve the unconsumed stock within 15 days of intimation or bear the cost of its disposal by the indenting authority.

In the State of Himachal Pradesh, two laboratories at Solan and Mandi districts have been established for testing of quality of medicines including the veterinary medicines.

Scrutiny of records of the Directorate revealed that the 364 medicine samples were assessed by the laboratories in the State during 2021-24. Out of 364 medicine samples, 235 medicines were found to be of standard quality and 10 samples[6] of medicines were found to be of substandard quality. It was also noticed that results of the remaining 119 samples could not be received from the laboratory even after a lapse of 15 months to 42 months (as of July 2025). The substandard[7] medicines were consumed fully/partially in various veterinary institutions of the Department without awaiting the test results of sampling. Details of sub-standard medicines and amount recovered are given in **Table 4.4**.

Table 4.4: Details of sub-standard medicines in the State during 2021-24

(₹ in lakh)

Sr. No.	Name of medicine	Batch No.	Quantity supplied (in Nos./ kg/)	Total Amount	Quantity consumed (in Nos./ kg/)	Balance quantity (in Nos./ kg/)	Amount recovered	Pending amount for recovery
1	Altai – 200 (Albendazole)	EVT-22080	1,950	0.95	545	1,405	0.18	0.77
2	Nepal Chalisa (1KG)	943	1,817	1.50	714	1,103	1.32	0.18
		940	1,825	1.51	1,825	0	0	1.51
3	Ostrin (1 KG)	941	1,682	1.60	1,398	284	0.63	0.97
		938	1,156	1.10	1,156	0	0	1.10
4	Gentamycin	VGTA-108	2,176	0.88	1,647	529	0	0.88
5	Enrofloxacin	VENF-250	40	0.01	40	0	0	0.01
6	Beekom-L	HBK-21008	4,445	1.67	4,439	6	1.67	0
Total		-	**15,091**	**9.22**	**11,764**	**3,327**	**3.80**	**5.42**

Further, scrutiny of records in the test-checked DDOs revealed that sub-standard medicines were supplied by suppliers to Central Pool Stores and were consumed in various veterinary institutions for treatment of ailing animals as per details given in **Table 4.5**.

Table 4.5: Details of sub-standard medicines in the test-checked DDOs during 2021-24

Sr. No.	DDOs	Name of Medicine	Batch No.	Quantity supplied	Quantity Consumed	Balance quantity (returned/ disposed)
1	**Keylong**	Gentamycin	VGTA-108	476	313	163
2	**Kangra**	Ostrin (1 Kg)	938	1,000	1,000	0
3		Nepal Chalisa (1 Kg)	943	220	220	0
4			940	880	880	0
5	**Mandi**	Beekom-L	HBK-21008	1,245	1,239	6
6		Tab Altai-200 (Albendazole)	EVT-22080	1,750	545	1,205
7	**Una**	Gentamycin	VGTA-108	200	200	0
8		Beekom-L	HBK-21008	300	300	0

6 Proceeding for recovery against two medicines (Movron Spray and Dayur vet bolus) were dropped by the Government as these samples were collected in the absence of drug inspector as mandated by Drugs and Cosmetic Act, 1940.

7 The remaining eight samples comprised six types of medicines, collected across eight batches.

From the above, it is evident that a significant portion of substandard medicines received at various stores was already administered to treat animals before quality concerns were identified highlighting serious lapses in the supply and monitoring system. The remaining quantities were either returned to suppliers or were in the process of being returned due to which the main objective of the Department in prevention/treatment of diseases were affected to that extent. Audit noticed that two laboratories established were unable to process the request for testing the veterinary medicines as these laboratories also handle the medicines consumed for human treatment. The issue of substandard medicines was also highlighted in the CAG's Audit Report for the year ended March 2016.

The Department in its reply (September 2025) stated that steps will be taken to expedite the process of medicine testing and also recoveries from the suppliers for sub-standard medicines will be effected.

During the Exit Conference (September 2025), the Government asserted that the testing reports are generally received after 12-18 months. To avoid expiry, medicines are distributed in advance, and if testing results later indicate sub-standard quality, the remaining stock is immediately recalled, returned to suppliers, and penalties are imposed.

4.4.5 Excess procurement of Anti-Rabies Vaccines (ARVs) in DDAH/B Mandi

The Government of India (GoI) introduced the National Action Plan for Dog-Mediated Rabies Elimination (NAPRE) in 2021, with the objective of reducing human deaths from rabies by 75 *per cent* by 2030. This was to be achieved primarily by reducing the number of dog-bite incidents by 50 *per cent* and increasing the number of dogs vaccinated against rabies by 75 *per cent* by 2025. The GoI also provides assistance for procurement of anti-rabies vaccines under the Livestock Health & Disease Control Programme (LHDCP).

The DDAH/B Mandi placed a demand (August 2023) to the Directorate for supply of 20,000 doses of Anti-Rabies Vaccines, amounting to ₹ 2.67 lakh, for the year 2023-24. The supply of 20,000 doses was received in November 2023.

Audit noticed that only 1,510 and 2,080 doses were administered during 2021-22 and 2022-23, respectively, with a closing stock of 9,340 doses available as of March 2023. No targets had been set for those two years, and although a target of 4,500 doses was fixed for 2023-24, only 2,777 doses were administered. Consequently, the closing stock at the end of March 2024 increased significantly to 26,563 doses.

The Department stated (June 2025) that while pre-exposure assessments are possible, post-exposure requirements vary and procurement is done at the district level accordingly. The reply is not satisfactory, as the Department did not carry out a proper assessment of vaccine requirements and procured vaccines in excess of actual need.

Excess doses, after retaining a reasonable buffer for post-exposure vaccination based on past trends, could have been effectively used for pre-exposure vaccination. After being pointed out by Audit, 10000 doses were transferred (December 2024) to three districts.

During the Exit Conference (September 2025), the Government assured to take corrective action, wherever required.

4.4.6 Absence of Online Inventory Application in the Department

As per Clause 5.15, of Department Manual, Online Inventory Application is being used by the veterinary institutions[8] in a phased manner depending upon the availability of hardware and connectivity in order to ensure efficient maintenance of medicines/semen straw related stock availability & consumption records. By online monitoring, it will be possible to track surplus/deficient status of medicines/semen straws, these articles can then be shifted to needy institutions accordingly.

During scrutiny of records at the office of the Director Animal Husbandry along with test-checked DDOs, it was observed that no Online Inventory Application existed in the Department to ensure efficient maintenance of medicines. In the absence of an online inventory application, real-time monitoring of expired, surplus or deficient status of medicines/semen straws and equipment/apparatus is difficult.

The Department stated (March 2025) that no Online Inventory Application system was functional or created by the Department. During the Exit Conference, the Government accepted the audit observation.

4.4.7 Shortfall in vaccination programmes

Vaccination is a critical component of animal health management, helping prevent infectious and zoonotic diseases, reducing animal suffering, and supporting public health. It enables sustainable livestock production, lowers reliance on antibiotics, and provides long-term economic benefits for farmers. Vaccines are generally safe, cost-effective, and efficient when administered to healthy animals, ensuring better disease resistance and reduced transmission within and across species.

The Centrally Sponsored Scheme Livestock Health & Disease Control (LHDC) 2021-22, aims to improve the animal health sector by way of implementation of prophylactic vaccination programmes against various diseases of livestock and poultry, capacity building, disease surveillance and strengthening of the veterinary infrastructure. The major vaccines are received for the following diseases:

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8 District medicine Pool store, Sperm Station, Semen Banks and other concerned Veterinary Institutions like Polyclinics, Sub- Divisional Veterinary Hospitals, Veterinary Hospitals, etc. as per requirement.

- Foot and Mouth Disease (FMD) affecting cattle, buffalo, sheep, goat and pigs;
- Haemorrhagic Septicaemia affecting cattle and buffalo;
- Black Quarter disease, infection of cattle, buffalo and sheep;
- Peste des Petits Ruminants (PPR), an important viral disease of sheep and goats; and
- Enterotoxaemia (ET) disease, also known as Pulpy kidney disease, affecting sheep and goats.

The Department receives vaccines from the Government of India based on the livestock population in the State, and the quantity of vaccine received forms the target for each disease. The details of targets and achievements of vaccine programmes are shown in **Table 4.6**.

Table 4.6: Details of vaccination in the State during 2021-24

(in lakh)

Vaccination programme	2021-22			2022-23			2023-24		
	Target	Ach.	Shortfall	Target	Ach.	Shortfall	Target	Ach.	Shortfall
FMD	21.15	17.10	4.05 (*19*)	Nil	Nil	Nil	18.51	16.80	1.71 (*9*)
HSBQ*	13	3.21	9.79 (*75*)	13	11.19	1.81 (*14*)	13	3.56	9.44 (*73*)
PPR	19.19	12.24	6.95 (*36*)	19	5.36	13.64 (*72*)	18.05	15.33	2.72 (*15*)
ET	2.40	0.62	1.78 (*74*)	2.40	2.49	Nil	2.40	2.40	Nil

Note: Ach. – Achievement. Figures in parenthesis represent percentage.
**HSBQ - Haemorrhagic Septicaemia and Black Quarter disease.*

As shown above, the State did not fully achieve its vaccination targets under the LHDC programmes in Himachal Pradesh. The shortfall ranged between nine and 19 *per cent* for FMD vaccination, 14 and 75 *per cent* for HSBQ vaccination, and 15 and 72 *per cent* for PPR vaccination. However, there was no shortfall in ET vaccination during 2022-24.

Similarly, shortfall in vaccination programmes in four test-checked DDOs was also noticed. The details are given in **Table 4.7**.

Table 4.7: Details of shortfall in vaccination program in the test-checked DDOs

Name of DDOs	Range of shortfall (in *per cent*)
Keylong	4 to 100
Kangra	2 to 95
Mandi	1 to 99
Una	17 to 99

The Department stated (June 2025) that the shortfall in achievement of target was due to decline in livestock population. The reply was not satisfactory as significant shortfall across schemes and DDOs (up to 99 *per cent*) over three years undermined the intended objectives of disease control.

During the Exit Conference (September 2025), the Government asserted that the shortfall in the vaccination programme was due to the reliance on outdated livestock Census figures. Further, it was clarified that the animal population has declined, vaccine allocations based on earlier data often exceed actual requirements, resulting in unused stock and unmet targets. It was also added that discussions on updated Census figures are already in progress, and once finalized, allocations and targets will be realigned accordingly.

If vaccine allocations were indeed higher than requirement, the surplus vaccines were not returned weakening the justification of the Department. Further, as per the 20th Livestock Census 2019, Himachal Pradesh has 18.28 lakh cattle, 6.46 lakh buffaloes, 7.91 lakh sheep, and 11.08 lakh goats (a total of 44.74 lakh livestock), all of which are susceptible to FMD. Thus, the livestock population was well within the annual targets. Likewise, the HSBQ targets were within the available 24.74 lakh cattle and buffalo population, and similarly, the PPR targets were within the 18.99 lakh sheep and goat population. Therefore, sufficient livestock was available for all vaccination programmes and the shortfall cannot be attributed solely to reduced livestock numbers. Instead, the deficiencies point to implementation and field-level gaps.

4.5 Veterinary equipment lying idle

4.5.1 Veterinary Equipment lying unutilised since purchase

Para 10(1)(b) of the Himachal Pradesh Financial Rules, 2009 provides that the expenditure shall not be *prima facie* more than the occasion demands.

Scrutiny of records and findings of Joint Physical Inspection of veterinary institutions in the test-checked DDOs revealed that various veterinary equipment purchased between 2021-24 were lying unutilized. Further, examination of records beyond the audit period showed that several equipment procured from 2002 to March 2021 had likewise remained unused since purchase. In total, 487 equipment, procured at a cost of ₹ 91.42 lakh, were found lying unutilised mainly due to the absence of a three-phase electricity connection, unavailability of vaccines for storage, and lack of trained technicians etc. Details of the veterinary equipment, in test-checked DDOs and State Veterinary Hospital, remaining unutilized since their purchase is given in **Appendix 4.2**.

Audit further noticed that 24 equipment having cost of ₹ 27.89 lakh purchased between August 2017 and October 2023 remained non-functional across field veterinary institutions for period from eight months to eight years (as of September 2025) due to lack of repair as detailed in **Appendix 4.3**.

This not only defeated the core objectives of the procurement but also resulted in non-realization of the anticipated benefits.

During the Exit conference (September 2025), the Government accepted the audit findings and directed subordinate officers to prepare an inventory of such equipment so that it could be redistributed to institutions where it is required and prepare an inventory of non-functional equipment due for repair to ensure their proper utilisation.

4.5.2 Not ensuring operational demonstration by the Supplier resulted in idle equipment

The DDAH/B, Una, procured 11 small animal inhalant anesthesia machines (four in March 2019 and seven in December 2019) at a cost of ₹ 30.49 lakh (₹ 2.77 lakh per unit). These machines, received in May 2019 and March 2020, were distributed to field veterinary institutions.

Audit observed that even after more than five years since their purchase, only one machine was in use while the remaining 10 remained unutilized. This was attributed (February 2025) to the supplier's inability to provide operational demonstrations and the unavailability of inhalant anesthesia/isoflurane required for operation. Consequently, the two-year onsite warranty and maintenance period lapsed without being utilized, rendering an expenditure of ₹ 27.72 lakh (₹ 30.49 lakh – ₹ 2.77 lakh) infructuous.

This issue has arisen due to the Head of Office not ensuring that the suppliers carried out the required operational demonstrations within the stipulated two-year warranty and maintenance period. The matter was not pursued with adequate diligence by the DDAH/B, nor were sincere efforts made to procure the necessary inhalant anaesthesia/isoflurane.

4.6 Veterinary infrastructure- Delay/non-commencement of sanctioned works

Clause 3.18 of the Department Manual of the Animal Husbandry Department 2013 (Amended up to August 2018), Himachal Pradesh, outlines the procedures for initiating construction works. Clause 3.18(ii)(F) stipulates that the department must obtain approval from the Himachal Pradesh Public Works Department (HPPWD) regarding site suitability prior to commencing any construction. Clause 3.18(ii)(G) further mandates that proceedings shall be initiated only after the suitability report is obtained. As per Clause 3.18(iii), the Department is to write to the HPPWD regarding its intention to construct a building at a particular location, submit standard designs, and request preliminary estimates. Administrative approval is to be granted as per the availability of funds.

The State Government directed (November 2003) that the User Department shall be solely responsible for ensuring coordinated implementation of all project components and held accountable for any time and cost overruns.

Status of works

During 2021-24, a total of 68 works were sanctioned, out of which only nine works with sanctioned cost of ₹ 1.82 crore were completed. Out of the remaining 59 works, 27 works were incomplete (ongoing) and remaining 32 works were yet to start as of March 2024.

Prior to audit period, 26 works amounting to ₹ 19.43 crore were incomplete and 40 works amounting to ₹ 11.77 crore have not yet been started by the executing agencies. Detailed status of all incomplete works as of March 2024 is depicted in **Table 4.8**.

Table 4.8: District-wise Status of incomplete works

(₹ in lakh)

District	Works Not yet Started	Adminis-trative Approval	Funds Released	Funds yet to be released	Incom-plete Works	Adminis-trative Approval	Funds Released	Funds yet to be released
Bilaspur	07	162.72	75.52	87.21	1	150.42	150.42	0
Chamba	08	540.2	133.49	406.71	3	72.05	67.65	4.4
Hamirpur	05	134.08	65.99	68.09	2	173.22	103.42	69.8
Kangra	03	745.8	77.89	667.91	12	1,013.36	580.06	433.30
Kinnaur	07	371.48	184.26	187.22	4	310.35	238.27	72.08
Kullu	05	105.54	81.58	23.96	3	84.67	48.79	35.88
Lahaul & Spiti	04	159.69	38.90	120.79	3	267.78	212.06	55.72
Mandi	15	589.36	163.96	425.40	4	409.81	265.9	143.91
Shimla	7	362.20	178.15	184.05	6	206.23	123.06	83.17
Sirmour	07	481.5	58.93	422.57	8	434.53	197.56	236.97
Solan	04	226.21	60.62	165.59	3	187.13	43.77	143.36
Una	0	0	0	0	4	153.63	76.36	77.27
Total	**72**	**3,878.78**	**1,119.29**	**2,759.5**	**53**	**3,463.18**	**2,107.32**	**1,355.86**

A detailed list of works pertaining to the period 2021–24, as well as earlier periods, as described above is provided in **Appendix 4.4**.

Audit further noticed that the post of Junior Engineer (JE), mandated with the duties of maintenance of record pertaining to works, liaising with other departments and technical scrutiny of the estimates prepared by other agencies, had been lying vacant since 2011.

The Department, its reply (September 2025) assured that it will make efforts to complete the ongoing and not-started building works by regularly pursuing the matter with the executing agencies.

During the Exit Conference (September 2025), the Government clarified that these delays are primarily attributable to the executing agencies rather than the Department itself. It was further assured that the vacant post of Junior Engineer would shortly be filled on a secondment basis.

4.7 Monitoring and Control

4.7.1 Non-compliance of mandatory inspection of veterinary institutions

The Departmental Manual of Animal Husbandry 2013 stipulated inspections at various levels and intervals including surprise visits. The details are as under:

- The DDAH/B will inspect either himself or through Assistant Directors (Extension or Projects) all the institutions in his jurisdiction once a year. He shall also be required to pay surprise visits occasionally, in addition to annual inspections. During surprise visits, professional guidance and other important instructions relating to particular institutions be given.

- Senior Veterinary Officer will visit Veterinary Hospitals under his jurisdiction at least once a year. He may also undertake surprise visits. During such visits, he will inspect the office records, medicines, ledger items and instruments besides providing guidance to the staff in order to improve the working of the institution as per the requirement.

- Veterinary Officer will inspect Veterinary Dispensaries in his jurisdiction twice a year.

Clause 14.10.4 of HP office manual, 2011, stipulates that an inspection note should invariably be prepared and the officer conducting the detailed inspection should not only point out shortcomings, but also guide the staff for remedying the defects.

During scrutiny of records and information supplied by the Directorate, it was noticed that concerned officials i.e., Deputy Director, Senior Veterinary Officer, and Veterinary Officer did not undertake prescribed inspections as shown in **Table 4.9**.

Table 4.9: Details of inspections by various functionaries in the State

Year	Dy. Director/ Asstt. Director			Senior Veterinary Officer			Veterinary Officer		
	T	A	S (*per cent*)	T	A	S (*per cent*)	T	A	S (*per cent*)
2021-22	2,138	291	1,847 (86)	424	151	273 (64)	3,366	536	2,830 (84)
2022-23	2,138	313	1,825 (85)	424	164	260 (61)	3,366	666	2,700 (80)
2023-24	2,138	329	1,809 (85)	424	241	183 (43)	3,366	826	2,540 (75)

Note: T: Target, A: Achievement, S: Shortfall

The shortfall in target achievement across various functionaries, ranged between 43 *per cent* and 86 *per cent* during the period 2021-24. This resulted in non-redressal of the existing problems faced by the institutions. Similar trends were observed in the test-checked DDOs. Shortfall in achievement of inspection targets by the Deputy Director, Senior Veterinary Officers and Veterinary Officers during 2021-24 ranged from 71 to 95 *per cent* in DDAH/B Mandi, 41 to 94 *per cent* in DDAH/B Kangra, and 48 to 100 *per cent* in DDAH/B Una. Further, no inspection was conducted in DDAH/B

Keylong during the last three years. Timely inspections by the officers could have brought to notice or handled following issues:

a. Progress of creation of infrastructure not being monitored,

b. Use of expired medicines and injections,

c. Equipment not being operationalised due to weak monitoring,

d. Procurement of medicines without analytical test reports and with limited shelf life,

e. Shortfall in vaccination targets, which could have been mitigated with better planning and execution.

The Department, in its reply (September 2025), stated that it will prepare a format for inspection to be conducted at various levels, fix appropriate targets and ensure proper maintenance of records in the future.

During the Exit Conference (September 2025), the Government asserted that the inspections were being conducted but not formally documented and directed subordinate officers to ensure that inspection proformas are attached with targets in order to maintain proper records. Hence, there is a need to formalize the inspections by officers at various levels.

4.7.2 Need of Internal Audit Manual

Para 2.66 of the Department Manual of Animal Husbandry 2013 (Amended up to August 2018), prescribes the duties of Section Officer (F&A) relating to exercise check on the receipt and accounts of stores and stocks and inspect subordinate offices to detect laxity in raising demands or leakages of revenue, scrutiny of rates, technical reports and acceptance letters etc. in case of purchase of stores/stocks like store purchase organization and physical verification of cash stocks during internal audit and inspections.

Audit noticed that the Department has neither prepared any internal audit manual nor prescribed any codified procedure specifying internal audit planning process. It was also observed that the Department had not devised any mechanism to conduct internal audit, allocation of duties and checks to be applied. Internal audits of none of the field offices were conducted for the period 2021-24.

The Department accepted the audit finding and assured (December 2024) to undertake internal audits in future.

4.8 Results of Joint Physical Inspection and Beneficiary Survey

4.8.1 Findings from the Joint Physical Inspection

As per Sub-rule 17 of the Rule 65 of Drugs and Cosmetics Rules 1945 (amended in August 1964), no drug shall be sold or stocked by the licensee after the date of expiration of potency recorded on its container, label or wrapper. As per Clause 7.3 of Office Manual of the Government of Himachal Pradesh, 2011, comprehensive safety and precautionary measures for preventing fires should be taken by all concerned. Further, as per Sub-clause (iii) of Clause 7.3, special attention is required for institutions like hospitals and schools. Sub clause (vii) also stipulates that fire extinguishers of proper type and classification should be installed. Clause 2.10, 2.33 and 2.34 of Department Manual of Animal Husbandry 2013 (Amended up to August 2018) stipulates that all the veterinary institutions in the State shall be inspected at least once[9] a year.

Audit carried out Joint Physical Inspection along with the representatives of the department. The shortcomings noticed are detailed in **Table 4.10**.

Table 4.10: Details of Veterinary Institutions lacking facilities

Name of the District	Total Number of Veterinary Institutions	Equipment lying unutilized	Staff shortage	Fire fighting equipment	Hygiene and cleanliness	Expired medicine stock	Depart-mental Inspection during 2021-24
Keylong	4	2	4	4	1	2	4
Kangra	8	5	4	8	3	5	5
Mandi	8	8	6	8	2	3	6
Una	8	6	8	8	2	3	8
State Veterinary Hospital	1	1	1	1	1	1	1
Total	**29**	**22**	**23**	**29**	**9**	**14**	**24**

In addition, the following shortcomings were also noticed:

- In Sub-Divisional Veterinary Hospital, Udaipur, Keylong, due to lack of three-phase connection, equipment like Deep Freezer and Vertical Autoclave were lying unused. Similarly, in Zonal Veterinary Hospital, Barnoh, Una, electricity connection was on temporary basis and there was no supply in some electrical points. Furthermore, in Veterinary Dispensary, Nalda, Keylong, and Veterinary Dispensary, Salwana, there was no electricity connection.

[9] Veterinary dispensaries should be inspected twice a year.

	
Photograph 4.1: Vertical Autoclave at Sub-Divisional Veterinary Hospital Udaipur lying unused due to unavailability of three-phase connection (October 2024)	**Photograph 4.2: Deep Freezer at Sub-Divisional Veterinary Hospital Udaipur lying unused due to unavailability of three-phase connection (October 2024)**

➢ In the State Veterinary Hospital , Shimla and Veterinary Dispensary, Katholi, Kangra the building was in a very deteriorating condition with visible cracks and dampness on the walls. Furthermore, in the State Veterinary Hospital, Shimla, medicine storage facility was in a dilapidated condition, raising serious concerns regarding hygiene and cleanliness as depicted in **Photographs 4.3** to **4.5**.

		
Photograph 4.3: Building of State Veterinary Hospital Shimla in deteriorating condition with cracks and dampness on the walls. (February 2025)	**Photograph 4.4: Store facility of medicines in State Veterinary Hospital Shimla in dilapidated condition. (February 2025)**	**Photograph 4.5: Shabby condition of the Veterinary Dispensary in Katholi (Kangra) with cracks and dampness on the walls (November 2024)**

➢ In Central Veterinary Dispensary, Bah Ki Dhar (Mandi), bio medical waste has not been disposed since the inauguration of the building in August 2020.Audit also inspected Veterinary Polyclinic in Shahpur (Dharamshala), Bhangrotu (Mandi) and Lalhri (Una) and noticed that X-ray machines though available but were not utilized[10] due to various reasons like unavailability of X-ray room, unavailability of technician and lack of proper infrastructure etc. Furthermore, in the State Veterinary Hospital, Shimla, X-ray machine was operational, but it was being

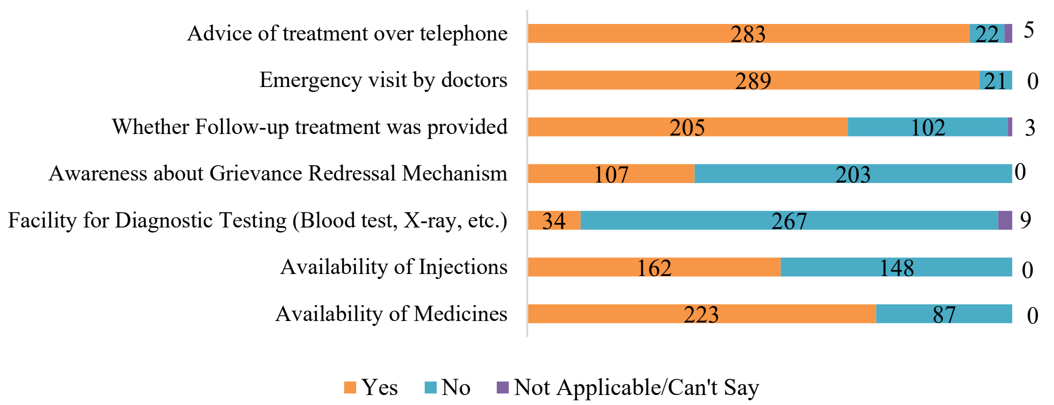
10 Veterinary Polyclinic (VPC) Shahpur: since February 2021, VPC Bhangrotu: since June 2017 and VPC Lalhri: since August 2017

operated by a Veterinary Pharmacist rather than a trained Radiographer due to unavailability of the latter.

4.8.2 Findings from the Beneficiary Survey

In the test-checked DDOs, 310 beneficiaries, connected with the physically inspected veterinary institutions were surveyed in the presence of departmental officers by the Audit. Responses of beneficiaries are depicted in **Chart 4.4**.

Chart 4.4: Details of responses of Beneficiaries



During beneficiary's survey, 73 *per cent* of the beneficiaries expressed satisfaction with the treatment provided, 91 *per cent* beneficiaries reported receiving advice over telephone for treatment by the veterinary staff, 93 *per cent* beneficiaries reported veterinary staff visited their residence during emergencies and 72 *per cent* beneficiaries reported availability of medicines in the Veterinary institutions during their visit.

However, the survey reveals gaps in healthcare service delivery in some other key areas. Beneficiaries cited significant shortages in diagnostic facilities (only 11 *per cent* availability). Awareness about grievance mechanism remains low (35 *per cent*), whereas 38 *per cent* beneficiaries reported shortage of staff and 48 *per cent* reported shortage of injections at the veterinary institutions during their visit. This indicated a need for targeted improvement in some key support systems.

During the Exit Conference (September 2025), the Government noted that beneficiaries were largely satisfied with services. However, measures would be taken to further strengthen the grievance redressal mechanism and improve diagnostic facilities.

4.9 Conclusion

The audit of veterinary healthcare services in Himachal Pradesh has highlighted the need of strengthening planning, resource management, and oversight. The Department did not prepare Annual Action Plans. While budgets increased during the period under review, essential areas such as medicines, equipment, and infrastructure needed to be strengthened with adequate funds commensurate with existing system. Department needs to take corrective action to prevent overstocking, wastage and in some cases the use of expired or substandard medicines. Veterinary equipment procured may be put to use for the intended purpose. Vaccination programmes, which contribute in preventing animal diseases, needed strengthening to widen the scope.

These issues were compounded by systemic gaps in monitoring and accountability. Inspections were irregular and far below prescribed norms. The Departmental regular inspections to monitor the implementation of its programmes and schemes may be formalized by documentation of the action taken at every level. Internal audits were not conducted. The online inventory system which could have addressed the issue of expired or surplus stock, was absent. Persistent vacancies in key veterinary positions further weakened the Department's ability to deliver services effectively. The existing systems were not adequate to ensure efficient utilisation of available resources and effective implementation of programmes aimed at improving animal health and livestock productivity. Addressing these gaps is essential for improving service delivery and safeguarding farmers' livelihoods.

4.10 Recommendations

The State Government may:

- ***Ensure that the Department prepares comprehensive Annual Action Plans in January with realistic, district-wise targets aligned to livestock needs, resources, financial allocations.***
- ***Standardize procurement by mandating written indents from field units and operationalizing an Online Inventory Management System to track stock levels, expiry, and distribution of medicines and equipment.***
- ***Address human-resource and capacity gaps by filling key vacancies, training staff in equipment use, vaccine handling, and stock management.***

Chapter-V
Individual Audit Observation

Chapter V: Individual Audit Observation

Himachal Pradesh Public Works Department

5.1 Non-compliance of the established works' procedures caused inordinate delay of eight years in executing the Combermere Nallah bridge project

Inability of the Department to ensure an encumbrance-free site, to provide documented structural drawings, and to enforce contractual conditions of completing the work, resulted in unfruitful expenditure of ₹ 0.53 crore due to work abandonment by the first contractor, an additional burden of ₹ 0.74 crore on the State exchequer due to re-tendering, and non-completion of the bridge even after eight years of sanction, delaying the intended public benefits.

To ease traffic congestion in Shimla, the Ministry of Road Transport and Highways sanctioned ₹ 5.00 crore in February 2016 for a span reinforced cement concrete (RCC)[1] double-lane bridge over Combermere Nallah on the Motorable Round Road under the Central Road Fund. The Chief Engineer (CE), South Zone, approved a working estimate of ₹ 4.64 crore in January 2017 and cleared the Detailed notice inviting tender (DNIT) in July 2017 with explicit pre-tender conditions that the Division must ensure encumbrance-free land and obtain detailed structural drawings from the consultant. Part of the land on which project was to be constructed belonged to Municipal Corporation Shimla having water and sewer lines and had standing deodar trees.

Despite the DNIT preconditions, the Shimla Division invited tenders and awarded the work to a Chandigarh based contractor in October 2017 for ₹ 5.13 crore with scheduled completion by April 2019 without first ensuring an encumbrance-free site. Clearance for transfer of land from Municipal Corporation, Shimla was initiated in September 2017. However, it was obtained only in August 2019, while forest clearance (initiated in July 2020) was obtained in September 2020, nearly three years after the award of work.

Audit observed that the contractor was allowed to commence work on the unhindered side in November 2017. Anticipating vibration risks to an existing bridge, excavation was directed to be done manually (January 2018); thereafter, the contractor was unable to maintain pace, did not deploy adequate resources, including sufficient manpower, to execute the work as per schedule. By June 2021, work worth only ₹ 0.53 crore (10.3 *per cent* financial progress) had been executed. The contractor (March 2022) attributed delay to not handing over of a hindrance-free site and late issuance of drawings[2]. Although the Division claimed drawings and levels were handed over at the

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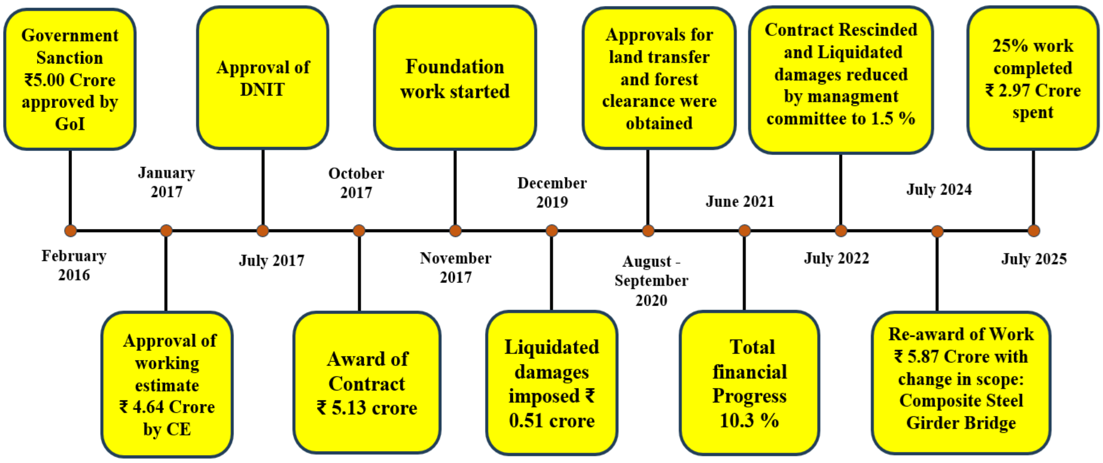
1 RCC (Reinforced Cement Concrete) is concrete strengthened with steel bars or mesh to improve its tensile strength, commonly used in bridges, buildings, and other structures.

2 Good for Construction (GFC) and General Arrangement Drawings (GAD) are technical drawings used in the construction.

time of award of the work and noted this in the site order book, but it could not produce documentary evidence to Audit to substantiate the claim.

The Executive Engineer, Shimla Division No. I directed for acceleration in work in November 2019 and levied liquidated damages (LD) of ₹ 0.51 crore in December 2019, which was subsequently confirmed by the Superintending Engineer in September 2020. A Management Committee[3] reviewed the matter in July 2022 and concluded that both the Department and the contractor had defaulted—the Department by failing to provide an encumbrance-free site and necessary drawings in time, and the contractor by not executing the work even where the site was available. Consequently, the Committee reduced liquidated damages from 10 *per cent* to 1.5 *per cent* (₹ 0.51 crore to ₹ 0.08 crore). The Department ultimately rescinded the contract in July 2022.

Two years after rescission, the Department re-awarded the work to a new contractor (Shimla based) in July 2024 for ₹ 5.87 crore (₹ 0.74 crore higher than the first tender) with a changed[4] design - from an RCC arch to a composite steel girder bridge - citing lack of feasibility of the original design. The stipulated completion month was July 2025; however, as of that month only about 25 *per cent* progress had been achieved at an expenditure of ₹ 2.97 crore. Thus, more than eight years after sanction, the bridge remained incomplete, delaying public benefits and rendering ₹ 3.50 crore (₹ 0.53 crore under the first contract and ₹ 2.97 crore under the second) blocked to date in the incomplete asset. Brief of the timelines is depicted below:



From the time of initiation of work to till date, eight years have been elapsed and the work is still incomplete. Even after lapse of four years, the Engineering division modified the design to address local hindrances while awarding the work to new contractor. Hence, multiple factors like provision of encumbrance-free site at first

3 Committee composition: (i) Chief Engineer (SZ) HPPWD, Shimla-2, (ii) Superintending Engineer (D-III) Shimla-2, (iii) Superintending Engineer, 4th Circle HPPWD, Shimla, (iv) Joint Controller (F&A) HPPWD, Shimla-2, (v) Executive Engineer (R&B) HPPWD, Shimla-2 and (vi) Executive Engineer, Shimla Division No.-I.

4 72.00 metre span composite steel girder bridge, a bridge in which steel girders and concrete work together to carry loads, combining the strength of steel with the durability of concrete.

instance with the first contractor, not anticipating the technical hindrances and the slow pace of the work resulted in inordinate delay.

The Executive Engineer, in his reply stated (August 2025) that there was no departmental delay and that a hindrance-free site and drawings had been handed over at the time of award; the contractor was unable to complete the work and the Management Committee, therefore, rescinded the contract in July 2022.

The reply of the Executive Engineer is not consistent with the finding of the Management Committee which had confirmed in July 2022 that the Department could not provide encumbrance free site and necessary drawings in time.

Audit finding was communicated to the State Government in September 2025. However, their reply was awaited (October 2025).

(Purushottam Tiwary)

Shimla — **Principal Accountant General (Audit)**

Dated: 22 May 2026 — **Himachal Pradesh**

Countersigned

New Delhi — **(K. Sanjay Murthy)**

Dated: 08 June 2026 — **Comptroller and Auditor General of India**

Appendices

Appendices

Appendix-1.1

(Reference: Paragraph 1.5.2)

Details of *suo motu* replies of Audit observations included in the CAG Audit Reports of previous years as of 31 March 2024

Name of the Report	Year of the Report	Date of presentation of Audit Report in the State Legislature	Due date for receipt of Replies	Departments	Replies not received as of 31 March 2024	
					Performance Audits	**Compliance Audit Paragraphs**
CAG Audit Report on Social, General and Economic Sectors (Non-PSUs)	2012-13	21.02.2014	20.05.2014	Tribal Development	0	1
	2013-14	10.04.2015	09.07.2015	Tribal Development	0	1 (TA)
	2015-16	31.03.2017	30.06.2017	Home Department	0	2 (TA)
	2016-17	05.04.2018	04.07.2018	Information & Technology	1	0
				Horticulture (Partially)	0	1 (TA)*
	2018-19	13.08.2021	12.11.2021	Labour & Employment	0	1
				PWD	0	1
	2019-20	15.03.2022	14.06.2022	Health and Family Welfare	0	1
				PWD	0	1
				Education	0	1 (TA)
Report of the Comptroller and Auditor General of India on Compliance Audit	2020-21	05.04.2023	04.07.2023	Home	0	1 (TA)
				PWD	0	3
				Jal Shakti Vibhag	0	2
				Rural Development	0	1
				Transport	0	1
Report of the Comptroller and Auditor General of India on Status of Direct Benefit Transfer of Social Security Pension Schemes in Himachal Pradesh	2020-21	16.03.2023	15.06.2023	Social Justice & Empowerment	1	0
Report of the Comptroller and Auditor General of India on Efficacy of Implementation of 74th Constitution Amendment Act, 1992	2019-20	03.04.2023	02.07.2023	Panchayati Raj	1	0

Name of the Report	Year of the Report	Date of presentation of Audit Report in the State Legislature	Due date for receipt of Replies	Departments	Replies not received as of 31 March 2024	
					Performance Audits	Compliance Audit Paragraphs
Report of the Comptroller and Auditor General of India on Performance Audit on Drinking Water Services in Himachal Pradesh	2020-21	05.04.2023	04.07.2023	Jal Shakti Vibhag	1	0
Total					**04 (PA)**	**06 (TA) & 12 DP**

** 01(TA) on Agriculture Crop Insurance Schemes relates to Agriculture and Horticulture Departments. However, suo motu reply in respect of Horticulture Department is still awaited.*

TA- Thematic Audit, DP- Draft Paragraph (Individual audit observation).

Appendix-1.2

(Reference: Paragraph 1.5.3)

Detail of Audit observations discussed in PAC during 2023-24

Committee: Name of Report	Name of Department	Year of Report	Audit Observations discussed during 2023-24	
			Performance Audits	Compliance Audit Paragraphs
PAC: CAG Report on Social, General and Economic (Non-PSUs) Sectors	AYUSH Department	2009-10	0	1
	Health & Family Welfare	2009-10	0	1
		2011-12	0	2
		2012-13	1	0
		2013-14	0	3
		2014-15	1	2
		2016-17	0	2
		2017-18	0	1
	Total		**2**	**12**

Year-wise detail of Audit observations pending discussion in PAC as of 31 March 2024

Committee: Name of Report	Year of Report	Total Audit Observations included in Report		Audit Observations pending discussion in PAC as of 31 March 2024	
		Performance Audits	Compliance Audit Paragraphs	Performance Audits	Compliance Audit Paragraphs
PAC: CAG Report on Social, General and Economic (Non-PSUs) Sectors, Compliance Audit Report 2020-21 and Standalone Reports[1]	2008-09	14	114	0	1
	2009-10	2	26	0	3
	2010-11	2	20	0	1
	2011-12	1	19	0	2
	2012-13	3	13	0	5
	2013-14	4	23	0	3
	2014-15	4	28	0	4
	2015-16	5	13	2	4
	2016-17	4	26	2	5
	2017-18	2	21	1	7
	2018-19	2	14	2	11
	2019-20	1	5	1	5
	2020-21	2	8	2	8
	Total	**46**	**330**	**10**	**59**

[1] PA on "Efficacy of Implementation of 74th Constitution Amendment Act, 1992" for the year 2019-20; PA on "Status of Direct Benefit Transfer of Social Security Pension Schemes in Himachal Pradesh" for the year 2020-21 and PA on "Drinking Water Services in Himachal Pradesh Government of Himachal Pradesh" for the year 2020-21.

Appendix-1.3

(Reference: Paragraph 1.5.4)

Department-wise and Vidhan Sabha tenure wise detail of pendency of Action Taken Notes on recommendations of PAC (as of 31 March 2024)

Sr. No.	Name of Department	Pending Action Taken Notes (ATNs)									
		Vidhan Sabha VI	Vidhan Sabha VII	Vidhan Sabha VIII	Vidhan Sabha IX	Vidhan Sabha X	Vidhan Sabha XI	Vidhan Sabha XII	Vidhan Sabha XIII	Vidhan Sabha XIV	Total Pending Response
1	Fisheries	0	0	0	0	0	0	0	2	2	4
2	Transport	0	0	0	0	0	0	0	1	0	1
3	MPP & Power	0	0	0	0	0	2	0	9	2	13
4	PWD	0	0	2	6	4	12	3	15	0	42
5	Revenue	0	0	1	5	6	8	2	5	0	27
6	Forest	3	1	3	6	3	10	7	14	1	48
7	Jal Shakti	0	0	0	0	0	0	0	2	0	2
8	Urban Development	0	0	0	2	0	0	0	8	4	14
9	AYUSH	0	0	0	0	0	0	0	2	5	7
10	Elementary Education	0	0	0	0	0	0	0	1	0	1
11	Animal Husbandry	0	0	0	0	0	0	2	3	5	10
12	Social Justice& Empowerment	0	0	0	0	0	5	0	0	0	5
13	Health & Family Welfare	0	0	0	1	1	4	2	0	6	14
14	Higher Education	0	0	0	0	0	0	0	4	2	6
15	Technical Education	0	0	0	0	0	1	1	0	0	2
16	Horticulture	0	0	0	1	0	3	2	0	0	6
17	Rural Development	0	0	0	1	4	0	1	2	2	10
18	Industries	0	0	0	0	0	1	3	5	3	12
19	Agriculture	0	0	0	0	1	1	0	1	1	4
20	Panchayati Raj	0	0	0	0	0	0	0	2	0	2
21	Labour & Employment	0	0	0	0	0	0	2	0	0	2
22	Youth Services & Sports	0	0	0	0	0	0	0	2	0	2
23	General Administration	0	0	0	0	2	0	0	0	0	2
24	Planning	0	0	0	0	0	1	1	0	0	2
25	Food Civil Supplies and Consumer Affairs	0	0	0	0	0	0	0	2	0	2
Total		**3**	**1**	**6**	**22**	**21**	**48**	**26**	**80**	**33**	**240**

Appendix 2.1

(Reference: Paragraphs 2.2.2 and 2.4.2)

Human Resource - Vacancies in Himachal Pradesh Prisons (As on 01.04.2024)

Sr. No.	Posts	Sanctioned strength	Person in-position	Posts vacant
I.	**Executive Cadre**			
1.	Superintendent Model Central Jail	02	01	01
2.	Superintendent District Sub Jail (Part Time)	07	07	00
3.	Superintendent District Jail	01	01	00
4.	Deputy Superintendent Jail	10	09	01
5.	Asstt. Superintendent Jail	23	10	13 (57)
6.	Superintendent Grade-II	02	01	01
II.	**Guarding Staff**			
1.	Head Warder (Male/Female)	86	75	11(13)
2.	Warder (Male/Female)	516	391	125 (24)
III.	**Medical personnel**			
1.	Medical Officers	04	04	00
2.	Dispenser	19	06	13 (68)
IV.	**Welfare Units**			
1.	Director General of Prisons	01	01	00
2.	DIG Prisons	01	01	00
3.	AIG of Prisons/Superintendent of Police (Prisons)	01	01	00
4.	Chief Welfare Officer	01	01	00
5.	Deputy/Asstt. District Attorney (Prisons)	01	01	00
6.	Section Officer (Local Audit Department)	01	01	00
7.	Welfare Officer cum Asstt. Superintendent Jail	04	03	01
8.	Male Social Worker	01	00	01
9.	Female Social Worker	01	00	01
V.	**Educational Personnel**			
1.	T.G.T.	01	00	01
2.	J.B.T.	01	00	01
VI.	**Technical Personnel**			
1.	Factory Supervisor	01	01	00
2.	Carpenter Master	01	01	00
3.	Weaving Master	03	01	02
4.	Tailor Master	01	01	00
5.	Driver	06	06	00
Grand Total		**696**	**524**	**172 (25)**

Figures in parentheses, wherever mentioned, indicate percentage.

Appendix 4.1

(Reference: Paragraph 4.3.2)

Position of key veterinary functionaries in the test-checked DDOs during 2021-24

Name of DDOs	2021-22						2022-23						2023-24					
	Senior Veterinary Officer		Veterinary Officer		Veterinary Pharmacist		Senior Veterinary Officer		Veterinary Officer		Veterinary Pharmacist		Senior Veterinary Officer		Veterinary Officer		Veterinary Pharmacist	
	SS	PIP (S/F)	SS	PIP (S/F)	SS	PIP (S/F)	SS	PIP (S/F)	SS	PIP (S/F)	SS	PIP (S/F)	SS	PIP (S/F)	SS	PIP (S/F)	SS	PIP (S/F)
Keylong	2	2 (0)	8	4 (50)	36	18 (50)	2	1 (50)	8	5 (38)	36	14 (61)	2	1 (50)	8	6 (25)	36	11 (69)
Kangra	7	7 (0)	61	53 (13)	292	246 (16)	7	7 (0)	61	54 (11)	292	278 (4)	7	5 (29)	61	57 (7)	292	272 (7)
Mandi	9	8 (11)	70	58 (17)	341	273 (20)	9	7 (22)	70	65 (7)	341	292 (14)	9	7 (22)	70	65 (7)	341	280 (18)
Una	3	3 (0)	33	30 (9)	142	99 (30)	3	3 (0)	33	31 (6)	142	103 (27)	3	3 (0)	33	33 (0)	142	102 (28)
Total	**21**	**20 (5)**	**172**	**145 (16)**	**811**	**636 (22)**	**21**	**18 (14)**	**172**	**155 (10)**	**811**	**687 (15)**	**21**	**16 (24)**	**172**	**161 (6)**	**811**	**665 (18)**

Note: Figures in parenthesis indicate percentage of shortfall.

SS: Sanctioned Strength, PIP: Person in Position, S/F: Shortfall (in per cent)

Appendix 4.2

(Reference: Paragraph 4.5.1)

Details of the Equipment purchased but not put to use

Sr. No.	Name of the Equipment	Quantity	Name of Veterinary Institution	Date of Receiving	Date since lying unused	Cost (in ₹)
DDAH/B Keylong						
1	Ice Lined Refrigerator-LABTOP	1	Central/District Pool Store	25-01-2024	Jan-24	1,07,887
2	Ice Lined Refrigerator-LABTOP	1	Veterinary Hospital, Jahalman	27-06-2024	June-24	1,07,887
3	Deep Freezer	1	Sub-Divisional Veterinary Hospital, Udaipur	08-10-2018	Oct-18	2,18,382
4	Vertical Autoclave	1	Sub-Divisional Veterinary Hospital, Udaipur	08-10-2018	Oct-18	1,26,204
Total		**4**				**5,60,360**
DDAH/B Dharamshala						
1	Biological Safety Cabinet (New)	1	Veterinary Polyclinic, Shahpur	23-03-2021	Mar-21	1,23,900
2	Biological Safety Cabinet (New)	1	Zonal Veterinary Hospital, Nagrota Bagwan	13-05-2022	May-22	1,23,900
3	Microscan-20 (Microscope Micrometer) (New)	1	Sub-Divisional Veterinary Hospital, Jawali	24-04-2011	Apr-11	34,821
4	Haemoglobino Meter (New)	1	Sub-Divisional Veterinary Hospital, Jawali	04-08-2018	Aug-18	860
5	Haemocyto Meter (New)	1	Sub-Divisional Veterinary Hospital, Jawali	04-08-2018	Aug-18	883
6	Fumigator (New)	1	Sub-Divisional Veterinary Hospital, Jawali	04-08-2018	Aug-18	5,310
7	Micro Centrifuge Machine (New)	1	Sub-Divisional Veterinary Hospital, Jawali	04-08-2018	Aug-18	44,722
8	Digital Micropipette (New)	1	Sub-Divisional Veterinary Hospital, Jawali	04-08-2018	Aug-18	17,110
9	Analytical Weighing Balance (New)	1	Sub-Divisional Veterinary Hospital, Jawali	04-08-2018	Aug-18	63,720
10	Haemoglobino Meter (New)	1	Veterinary Hospital, Nagrota Surian	22-10-2021	Oct-21	860
11	Haemocyto Meter (New)	1	Veterinary Hospital, Nagrota Surian	22-10-2021	Oct-21	883
12	Fumigator (New)	1	Veterinary Hospital, Nagrota Surian	22-10-2021	Oct-21	5,310
13	Laboratory Centrifuge Machine	1	Veterinary Hospital, Nagrota Surian	22-10-2021	Oct-21	50,858
14	Microscope	1	Veterinary Dispensary, Katholi	23-01-2014	Jan-14	17,915
15	Microscope	1	Veterinary Hospital, Fatehpur	07-01-2012	Jan-12	34,821
16	Autoclave	1	Veterinary Hospital, Fatehpur	25-08-2018	Aug-18	1,26,203
17	Fumigator (New)	1	Veterinary Hospital, Yol	13-03-2024	Mar-24	5,310
18	Laboratory Centrifuge Machine (New)	1	Veterinary Hospital, Yol	13-03-2024	Mar-24	50,858
19	Pulse Oximeter (New)	1	Veterinary Hospital, Yol	13-03-2024	Mar-24	25,830
20	Active Cool Boxes with Battery (New)	1	Veterinary Hospital, Yol	16-08-2023	Aug-23	34,810
Total		**20**				**7,68,884**

Sr. No.	Name of the Equipment	Quantity	Name of Veterinary Institution	Date of Receiving	Date since lying unused	Cost (in ₹)
DDAH/B Mandi						
1	High Frequency Mobile X-ray Machine (New)	1	Veterinary Polyclinic, Bhangrotu	28-06-2017	June-17	4,75,200
2	Semi-Automatic Clinical Chemistry Analyzer (New)	1	Zonal Veterinary Hospital, Mandi	21-04-2022	Apr-22	1,20,000
3	Examination Table (New)	1	Zonal Veterinary Hospital, Mandi	01-10-2020	Oct-20	8,450
4	Inverter & Battery (New)	1	Zonal Veterinary Hospital, Mandi	14-08-2020	Aug-20	44,500
5	Weighing Machine (New)	1	Zonal Veterinary Hospital, Mandi	27-09-2019	Sep-19	23,500
6	Cryocan (New)	230	Semen Bank, Khaliyar, Mandi	Aug-19 to Oct-23	Aug-19 to Oct-23	31,14,314
7	Lab Equipment (New)	58	Sub-Divisional Veterinary Hospital, Gohar	20-02-2020	Feb-20	2,83,936
8	Lab Equipment (New)	21	Sub-Divisional Veterinary Hospital, Padhar	19-10-2019	Oct-19	1,27,357
9	Lab Equipment (New)	60	Sub-Divisional Veterinary Hospital, Sundernagar	17-10-2019	Oct-19	4,19,997
10	Microscope	1	Veterinary Hospital, Sudhar	18-10-2006	Oct-06	6,900
11	Pathological Molecular Microscope	1	Veterinary Hospital, Sudhar	05-07-2018	Jul-18	12,010
12	Electric Syringe Needle Destroyer	1	Veterinary Dispensary, Ropa	31-07-2023	Jul-23	4,940
13	Microscope	1	Veterinary Dispensary, Ropa	05-10-2006	Oct-06	Not Mentioned
14	Electric Sterlizer	2	Veterinary Dispensary, Ropa	19-06-2004 and 13-03-2008	June-04 and Mar-08	2,490
15	Ranoscope	1	Veterinary Dispensary, Ropa	09-06-2009	June-09	550
16	Pathological Binocular Microscope	1	Veterinary Dispensary, Boching	05-06-2003	June-03	14,300
17	Pathological Binocular Microscope	1	Veterinary Dispensary, Kelodhar	06-04-2014	Apr-14	14,300
18	Electric Sterlizer	1	Central Veterinary Dispensary, Bah Ki Dhar	05-12-2012	Dec-12	1,905
19	Autoclave Pressure Cooker	1	Veterinary Hospital, Jarol	21-11-2018	Nov-18	7,500
20	Pathological Microscope	1	Veterinary Hospital, Jarol	11-07-2019	Jul-19	Not Mentioned
21	Electric Sterlizer	1	Veterinary Dispensary, Salwana	31-12-2018	Dec-18	Not Mentioned
22	Thawing Unit	1	Veterinary Dispensary, Salwana	Apr-03	Apr-03	5,490
23	Microscope	1	Veterinary Dispensary, Salwana	Apr-03	Apr-03	13,950
24	Pathological Microscope	1	Veterinary Dispensary, Bayla	05-12-2003	Dec-03	13,750
25	Microscope	1	Veterinary Dispensary, Kamand	2005-06	2005-06	13,750
Total		**391**				**47,29,089**
DDAH/B Una						
1	X-ray Machine and its accessories	1	Veterinary Polyclinic, Lalhri	18-08-2017	Aug-17	5,00,490

Sr. No.	Name of the Equipment	Quantity	Name of Veterinary Institution	Date of Receiving	Date since lying unused	Cost (in ₹)
2	Urine analyzer	1	Veterinary Polyclinic, Lalhri	30-07-2019	Jul-19	41,300
3	ELISA Reader	1	Veterinary Polyclinic, Lalhri	23-04-2018	Apr-18	7,13,900
4	Biosafety Cabinet	1	Veterinary Polyclinic, Lalhri	31-05-2022	May-22	1,46,202
5	Electric Needle and Syringe Destroyer	1	Central Veterinary Dispensary, Pambra	2011-2012	2011-2012	2,189
6	Nebulizer	1	Central Veterinary Dispensary, Pambra	30-07-2019	Jul-19	1,058
7	Vaccine Carrier	4	Central Veterinary Dispensary, Pambra	05/ 2013 to 05/2016	May-13 to May-16	2,900
8	Nebulizer	2	Sub Divisional Veterinary Hospital, Una	Aug-19	Aug-19	2,117
9	Pathological Microscope	1	Veterinary Hospital, Basdehra	14-02-2019	Feb-19	14,747
10	Vaccine Carrier	2	Veterinary Hospital, Basdehra	13-05-2016	May-16	1,450
11	AI Kit	3	Veterinary Hospital, Basdehra	03/2022 to 06/2024	Mar-22 to June-24	7,200
12	Electric Needle and Syringe Destroyer	2	Sub Divisional Veterinary Hospital, Bangana	07-06-2023	June-23	11,658
13	Lab Centrifuge Machine	1	Sub Divisional Veterinary Hospital, Bangana	31-07-2019	Jul-19	30,182
14	Cattle Crush	1	Veterinary Hospital, Thanakalan	15-11-2016	Nov-16	8,775
15	Fumigator	1	Veterinary Hospital, Thanakalan	31-07-2019	Jul-19	6,844
16	Nebulizer	1	Veterinary Hospital, Raipur Maidan	01-08-2019	Aug-19	1,058
17	Vaccine Carrier	1	Veterinary Hospital, Raipur Maidan	13-05-2016	May-16	725
18	Electric Needle and Syringe Destroyer	1	Veterinary Hospital, Raipur Maidan	07-06-2023	June-23	5,829
19	Small Animal General Surgical Pack	1	Veterinary Hospital, Raipur Maidan	17-06-2020	June-20	14,443
20	AI Kit	2	Veterinary Hospital, Raipur Maidan	16-11-2022	Nov-22	5,376
21	AI Gun	5	Veterinary Dispensary, Mandli	12/2011 to 12/2012	Dec-11 to Dec-12	506
22	Microscope	1	Sub Divisional Veterinary Hospital, Amb	31-12-2002	Dec-02	3,500
23	PH Meters including Buffer solution Model ECPH-2000425	1	Sub Divisional Veterinary Hospital, Amb	12-04-2019	Apr-19	62,000
24	Instrument Sterilizer steamless	1	Sub Divisional Veterinary Hospital, Amb	12-04-2019	Apr-19	5,531
25	Hot Air sterilizer	1	Sub Divisional Veterinary Hospital, Amb	12-04-2019	Apr-19	57,994
26	Laboratory Centrifuge machine	1	Sub Divisional Veterinary Hospital, Amb	12-02-2019	Feb-19	1,46,832
27	Micro Centrifuge Machine	1	Sub Divisional Veterinary Hospital, Amb	12-04-2019	Apr-19	42,448
28	Incubator	1	Sub Divisional Veterinary Hospital, Amb	12-04-2019	Apr-19	40,218

Sr. No.	Name of the Equipment	Quantity	Name of Veterinary Institution	Date of Receiving	Date since lying unused	Cost (in ₹)
29	Analytic Weighing machine	1	Sub Divisional Veterinary Hospital, Amb	12-04-2019	Apr-19	60,480
30	Pathological Binocular Microscope	1	Sub Divisional Veterinary Hospital, Amb	12-04-2019	Apr-19	19,568
31	HK-36 Freezer with Battery (active cooling)	1	Sub Divisional Veterinary Hospital, Amb	02-01-2023	Jan-23	34,810
32	Deep Freezer-20^0c	1	Sub Divisional Veterinary Hospital, Amb	01-05-2017	May-17	2,10,517
33	Centrifuge Machine	1	Sub Divisional Veterinary Hospital, Amb	10-06-2010	June-10	10,542
34	Refrigerator LG 300 L	1	Veterinary Hospital, Chururu	07-04-2021	Apr-21	26,789
35	AI Kit	3	Veterinary Hospital, Chururu	22-06-2022	June-22	8,064
36	Bio Safety Cabinet	1	Zonal Veterinary Hospital, Barnoh	07-10-2022	Oct-22	1,46,202
Total		**51**				**23,94,444**
State Veterinary Hospital, Shimla						
1	Bench Top Veterinary Biochemistry Analyzer	1	State Veterinary Hospital, Shimla	Mar-23	Mar-23	5,00,200
2	ADG Semi Automatic Bio-Chemistry Analyzer	1	State Veterinary Hospital, Shimla	26-03-2021	Mar-21	70,800
3	Micro Centrifuge Machine	1	State Veterinary Hospital, Shimla	05-07-2018	July-18	44,722
4	Fumigator	4	State Veterinary Hospital, Shimla	05-07-2018	July-18	21,240
5	Digital Micropipette	2	State Veterinary Hospital, Shimla	05-07-2018	July-18	34,220
6	Micro Autopipette	3	State Veterinary Hospital, Shimla	2018	July-18	8,400
7	Vortex Shaker	1	State Veterinary Hospital, Shimla	05-07-2018	July-18	5,000
8	Haemocytometer	1	State Veterinary Hospital, Shimla	05-07-2018	July-18	883
9	Haemoglobinometer	1	State Veterinary Hospital, Shimla	05-07-2018	July-18	860
10	SS Tray Cap	6	State Veterinary Hospital, Shimla	05-07-2018	July-18	2,802
Total		**21**				**6,89,127**
Grand Total		**487**				**91,41,904**

Appendix 4.3

(Reference: Paragraph 4.5.1)

Details of the Equipment remained unused due to lack of repair

Sr. No.	Name of the Equipment	Name of Veterinary Institution	Date of Receiving	Year since when lying unused	Cost (in ₹)
DDAH/B Dharamshala					
1	Laboratory Centrifuge Machine	Sub-Divisional Veterinary Hospital, Jawali	04-08-2018	2023-24	50,858
2	Penta-T Pad	Veterinary Hospital, Nagrota Surian	October-18	2020-21	6,499
3	Penta-T Pad	Veterinary Dispensary, Katholi	22-10-2018	2018-19	6,499
4	Penta-T Pad	Veterinary Dispensary, Nandpur	22-10-2018	2020-21	6,499
5	Electric Thawing Unit Digital Kit	Veterinary Dispensary, Yol	25-08-2017	2023-24	5,800
6	Penta-T Pad (3 Nos.)	Veterinary Dispensary, Yol	15-09-2018	2021-22	19,497
7	Cold Storage Unit (Walk-in chillers)	Pool Store, Kangra	2018-19	2023-2024	20,00,000
Total					**20,95,652**
DDAH/B Mandi					
1	Cryocan TA-55	Veterinary Dispensary, Jarol	25-10-2023	2024-25	15,945
Total					**15,945**
DDAH/B Una					
1	Electrocautery Machine	Veterinary Polyclinic, Lalhri	03-01-2018	2021-22	8,650
2	Hydraulic Large animal Operation Table	Veterinary Polyclinic, Lalhri	24-08-2017	2021-22	1,88,642
3	Electronic Montrex	Veterinary Polyclinic, Lalhri	03-01-2018	2021-22	1,17,116
4	Suction Apparatus	Veterinary Polyclinic, Lalhri	03-01-2018	2021-22	19,436
5	Light Microscope (4 nos.)	Veterinary Polyclinic, Lalhri	08/2017 to 12/2021	2020-21 to 2023-24	94,523
6	Vertical Autoclave	Veterinary Polyclinic, Lalhri	16-12-2021	2022-23	1,23,203
7	Incubator	Veterinary Polyclinic, Lalhri	16-08-2023	Jan-25	33,453
8	Air Conditioner (Surgery Room)	Veterinary Polyclinic, Lalhri	23-04-2018	2021-22	36,500
9	Penta T-Pad	Veterinary Dispensary, Budhwar	28-09-2018	2022-23	6,000
Total					**6,27,523**
State Veterinary Hospital, Shimla					
1	X-Ray Machine with articles	State Veterinary Hospital, Shimla	20-07-2019	2023-24	32,500
2	Portable Autoclave	State Veterinary Hospital, Shimla	06-05-2020	2023-24	17,700
Total					**50,200**
Grand Total					**27,89,320**

Appendix 4.4

(Reference: Paragraph 4.6)

(I) List of 68 works sanctioned during the period 2021-24

(₹ in lakh)

Sr. No.	District	Name of work	Date of AA/TS	Sanctioned amount	Fund Received	Remarks
Completed Works (9)						
1	Kangra	VD Majherna (Palampur)	23.11.2021	9.98	9.98	Work Completed
2	Mandi	VD Kothi Gehri	10.02.2022	20.36	15.00	Work Completed
3		VD Luhakhar	09.09.2022	20.65	18.00	Work Completed
4	Shimla	VH Sunni	17.03.2022	30.64	20.05	Work Completed
5		VD Kothi	08.06.2022	19.41	9.63	Work Completed
6		VD Dhar	28.07.2023	21.87	8.00	Work Completed
7	Solan	VD Sadhupul	10.02.2022	16.39	15.26	Work Completed
8		VD Gamberpul	22.03.2022	30.40	30.40	Work Completed
9		VH Baddi	29.06.2022	12.06	12.00	Work Completed
Total				**181.76**	**138.32**	
Incomplete works (27)						
1	Hamirpur	C/o VH Bijhari	23.11.2021	106.43	66.42	Work In Progress
2	Kangra	C/o VD Gangat	11.03.2022	24.60	26.01	Work in progress
3		C/o VPC Shahpur	05.09.2022	174.82	74.96	Work in progress
4		C/o VD Jarot	16.02.2023	29.08	27.98	Work in progress
5	Palampur (Kangra)	VD Keori	04.08.2021	36.95	36.96	Work in progress
6		C/o VD Marhoon	17.02.2023	29.74	15.00	Work in progress
7		C/o VD Mundhi	09.12.2021	48.56	31.00	Work in progress
8		C/o VH Sullah	10.02.2022	70.59	40.00	Work in progress
9		C/o CVD Noura	14.03.2022	18.08	18.08	Work in progress
10		VD Badehar	23.11.2023	28.15	28.15	Work in progress
11	Kullu	C/o VD Lashani	14.10.2022	34.21	13.12	Work In Progress
12		C/o VD Deori	23.01.2023	37.84	23.05	Work In Progress
13	Mandi	C/o VD Bhambla	09.12.2022	74.37	33.0	Work in progress
14		C/o VD Bara	28.12.2022	78.02	43.74	Work in progress
15	Shimla	C/o Semen Bank Jeori	06.12.2022	40.98	15.00	Work in progress
16		C/o Pool Store Tara Devi	02.08.2023	52.55	33.72	Work in progress
17		C/o VD Dummi	14.03.2022	8.46	8.45	Work in progress
18	Sirmour	C/o VH Bhalta Macher	22.11.2021	102.57	48.34	Work in progress
19		C/o VH Habban	03.12.2022	124.09	5.00	Work in progress
20		C/o VD Ronhat	03.08.2021	69.60	33.03	Work in progress
21		C/o VD Bhujond	17.03.2022	25.65	18.84	Work in progress
22	Solan	C/o VH Bharotiwala	09.12.2022	77.41	12.77	Work in progress
23		C/o VH Joghon	28.12.2022	74.20	2.00	Work in progress
24	Una	C/o Training center at SDVH Bangana	10.02.2022	52.99	33.00	Work in progress
25		C/o VD Saloh Bari	11.03.2022	19.04	19.04	Work in progress
26		C/o VH Saloi	11.03.2022	58.50	19.82	Work in progress
27		C/o VD Boul Khurwain	14.10.2022	23.10	4.50	Work in progress
Total				**1,520.58**	**730.98**	
Works not started (32)						
1	Bilaspur	C/o VD Ghandir	10.02.2022	22.29	20.00	Land changed and Work about to start
2		C/o VD Randoh	15.03.2023	28.94	17.78	Work not yet started
3		C/o VH Berthin	18.03.2023	35.65	3.0	Due to insufficient funds

Sr. No.	District	Name of work	Date of AA/TS	Sanctioned amount	Fund Received	Remarks
4	Chamba	C/o VH Kapahra	08.02.2024	29.11	2.86	Due to insufficient funds
5		C/o VD Dangar	28.12.2022	17.86	3.00	Due to insufficient funds
6		C/o Farmer training centre Tissa	16.03.2022	405.41	17.77	Due to insufficient funds
7		C/o VD Samah	16.12.2022	25.07	6.00	Due to insufficient funds
8	Hamirpur	C/o VD Kathiyana	21.03.2022	26.47	3.00	Due to Land problem
9		C/o VD Chamiyana	10.02.2022	12.38	12.38	Work not started by executive agency
10		C/o VH Patta	23.11.2021	55.38	12.00	Due to insufficient balance
11	Kangra	C/o VD Thakurdwara	11.03.2022	24.60	9.00	Due to non-availability of land
12		C/o ZVH Nagrota Bagwan	18.01.2023	704.60	52.29	Due to insufficient funds
13	Kullu	C/o VD Goshala	07.02.2023	36.47	15.00	Work not Started. by executing agency
14	Mandi	C/o VH Chowki Chandran	14.03.2022	98.39	12.00	Due to budget constraint
15		C/o VH Lad Bharol	09.09.2022	96.30	25.00	Due to budget constraint
16		C/o VD Shikhawari	20.09.2022	33.11	15.84	Due to land issue
17		C/o VD Chakli	26.12.2022	96.02	21.41	Revised design sent for approval
18		C/o VD Balh Chalharg	07.02.2023	21.24	1.00	Due to Budget constraint
19		C/o VD Kharsi	07.02.2023	49.00	1.00	Due to Budget constraint
20		C/o VD Dhandhal	07.02.2023	19.33	1.00	Due to Budget constraint
21		C/o VD Baroti	16.02.2023	22.80	8.00	Work not started by executing agency
22		C/o VD Utpur	15.03.2024	21.58	0.80	Due to Budget constraint
23	Shimla	C/o VD Dewari Khaneti	23.03.2022	26.47	6.99	Due to insufficient fund
24		C/o SDVH Rohru	15.03.2023	125.77	33.52	Due to insufficient fund
25	Sirmour	C/o VH Narag	09.09.2022	88.57	5.00	Due to insufficient funds
26		C/o VH Naina Tikkar	09.09.2022	88.57	2.00	Due to insufficient funds
27		C/o CPF Nahan	18.01.2023	250.19	20.00	Due to delay in dismantling process
28		C/o VH Sataun	13.03.2024	22.05	0.04	Due to insufficient funds
29		C/o VD Kotdi Byas	14.03.2022	5.00	5.00	Due to land dispute
30		C/o VH Deohti	16.12.2022	87.16	38.47	Work not started by executing agency
31		C/o VD Beral	06.12.2022	24.57	3.93	Work not started by executing agency
32		C/o VH Chandi	20.03.2023	101.19	5.00	Work not started by executing agency
Total				**2,701.54**	**380.08**	

(II) List of 66 construction works sanctioned during 3/2009 to 3/2021

Sr. No.	District	Name of work	Date of AA/TS	Sanctioned amount (₹ lakh)	Fund Received (₹ lakh)	Remarks
Incomplete works (26)						
1	Bilaspur	C/o VPC Bilaspur	18.07.2017	150.42	150.42	Work in Progress
2	Chamba	C/o VH Mehla	18.04.2011	18.07	18.07	Work in Progress
3		C/o VD Sahla	21.02.2019	17.78	13.38	Work in Progress
4	Bharmour	C/o Sheep & Wool extension center	2017-18	36.20	36.20	Work in progress
5	Hamirpur	C/o VH Jahu	24.03.2021	66.79	37.00	Work in Progress
6	Kangra	C/o VH Yol	2017-18	51.60	49.00	Work in progress
7		C/o VPC Kotla Behar	01.10.2020	422.84	154.57	Work in progress
8		C/o VH Ghallour	01.02.2019	78.35	78.35	Work in progress
9	Kinnaur	C/o VH Rakchham	22.08.2017	21.94	21.94	Work In Progress
10		C/o SBF Kakstal	08.09.2011	144.94	144.94	Work In Progress
11		C/o VD Chansu	06.07.2019	38.64	37.46	Work In Progress
12		C/o VD Roghi	23.03.2017	104.83	33.93	Work In Progress
13	Kullu	C/o VH Arsu	09.03.2009	12.62	12.62	Due to local dispute
14	Kaza (Lahaul Spiti)	C/o AD office	2012-13	198.15	161.75	Work in progress
15		C/o VD Demul	2017-18	30.74	20.31	Work in progress
16		C/o Mini Operation theatre	2020-21	38.89	30.00	Work in progress
17	Mandi	C/o VH Jachh	17.11.2020	61.50	69.96	Work in progress
18		C/o VPC Bhagarotu	28.07.2017	195.92	119.2	Work in progress
19	Shimla	C/o VD Mazzhar	2017-18	25.55	25.55	Work in progress
20		C/o VD Khangtehri	09.09.2020	24.34	24.34	Work in progress
21		C/oVH Khalag	12.03.2021	54.35	16.00	Work in progress
22	Sirmour	C/o VD Kandyari	25/7/19 revised 18/06/21	36.27	16.00	Work in progress
23		C/o VD Chauras	12/11/14	29.49	29.49	Work in progress
24		C/o VD Deedag	20/03/18	11.95	11.95	Work in progress
25		C/o VD Fagu	14/10/20	34.91	34.91	Work in progress
26	Solan	C/o VD Kot	2020	35.52	29.00	Work in progress
		Total		**1,942.60**	**1,376.34**	
Works not started (40)						
1	Bilaspur	C/o VD Malot	24.03.2021	11.86	11.86	Land handed over to PWD
2		C/o VD Tali Hawan	18.06.2020	17.02	17.02	Land changed and Work about to start
3	Chamba	C/o VH Kundi	07.01.2008	7.52	7.52	Due to land Dispute
4	Bharmour (Chamba)	C/o VD Ghureth	2019-20	8.80	8.80	Mutation of land under process
5		C/o VH Samra	2016-17	36.20	36.20	Tendering in progress
6		C/o VD Greema	2020-21	26.50	26.50	Tendering in progress
7		C/o VD Deol	2014-15	3.70	3.70	Land acquisition under progress
8		C/o VD Auraphati	2020-21	27.00	27.00	Tendering in progress
9	Hamirpur	C/o VD Uhal	06.07.2015	13.38	10.89	Due to Land problem
10		C/o VD Kalwal	17.03.2021	26.47	27.72	Due to Land problem
11	Kangra	C/o VD Handal	01.10.2020	16.60	16.60	Due to non-availability of land
12	Kinnaur	C/o VH Nigulsari	17.05.2003	9.79	9.79	Due to selected land rejection

Sr. No.	District	Name of work	Date of AA/TS	Sanctioned amount (₹ lakh)	Fund Received (₹ lakh)	Remarks
13		C/o VH Katgaon	01.07.2016 Revised 15.05.2021	116.75	23.50	Work not started by executing agency
14		C/o VH R/Peo	11.01.2010	26.87	20.00	Work not started by executing agency
15		C/o VD Tapri & PEC Tapri	04.06.2019	80.85	76.20	Work not started by executing agency
16		C/o VH Spillo	25.07.2009	103.15	25.55	Land transferred in the name of department in 2024
17		C/o VD Thangi	13.11.2003	8.49	8.49	Work not started by executing agency
18		C/o VD Duni	29.06.2016	25.58	20.73	Tender invited by executive agency
19	Kullu	C/o CVD, Kasholi khad	21.08.2019	23.44	23.44	Work not started by executing agency
20		C/o VD, Pangan	03.09.2020	17.26	17.26	Due to land problem
21		C/o VD Doghari	13.05.2015	14.99	14.99	Work yet not started due to land problem
22		C/o V D Dobhi	06.07.2015	13.38	10.89	Land problem
23	Keylong (Lahaul &Spiti)	C/o VH Tingret	17.11.2018	50.85	11.96	Due to Land transfer Under FRA
24	Kaza (Lahaul &Spiti)	C/o VD Gulling	2017-18	4.82	4.82	Due to insufficient fund
25		C/o VD Kee	2017-18	58.69	10.82	Due to land issue
26		C/o Sheep & wool extension Centre Lari	2020-21	45.33	11.30	Due to land issue
27	Mandi	C/o VH Badiren	06.07.2015	13.38	10.89	Landscape not suitable
28		C/o VH Masogal	06.07.2015	13.38	10.89	Land not available
29		C/o VH Jhungi	19.09.2020	60.50	20.00	Landscape issue
30		C/o VD Barokhari	03.03.2021 & 30.01.23	16.69	16.69	Due to land issue
31		C/o VH Dharampur	24.03.2021	16.36	8.16	Work not started by executing agency
32		C/o VH Sandhol	25.07.2019	11.28	11.28	Due to land issue
33	Shimla	C/o SDVH Dhami	22.03.2016	82.69	26.06	Land Dispute
34		C/o VD Damyana	03.12.2016	12.04	12.06	Site rejected by HPPWD
35		C/o SDVH Jeori	18.01.2021	68.74	60.27	Due to insufficient fund
36		C/o VD Bamta	17.03.2021 (Revised)	37.32	30.08	Work not started
37		C/o VPC Rampur	12.03.2021	9.17	9.17	Work not started
38	Sirmour	C/o VD Kando Bhatnol	23.03.2020	16.23	16.00	Due to land dispute
39		C/o VD Chadna	-	10.89	10.89	Due to encroachment
40	Solan	C/o VD Salogra	03.02.2011	13.29	13.22	Due to land problem
Total				**1,177.25**	**739.21**	

Note: SDVH- Sub Divisional Veterinary Hospital, VH- Veterinary Hospital, VD- Veterinary Dispensary, VPC- Veterinary Polyclinic, CVD- Central Veterinary Dispensary.

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