

Table of Contents

Description	Reference to	
	Paragraph	Page(s) No.
<i>Table of Contents</i>	<i>i-ii</i>	
<i>Preface</i>	<i>iii</i>	
<i>Overview</i>	<i>v-vii</i>	
CHAPTER-I: INTRODUCTION		
Budget and Application of Resources	1.1	1
Grants-in-aid from the Government of India	1.2	2
Persistent savings	1.3	2
Planning and conduct of Audit	1.4	3
Recoveries at the instance of Audit	1.5	3
Lack of responsiveness of the Government to Audit	1.6	3-4
Follow-up on Audit Reports	1.7	4-5
Non-submission of Accounts / Separate Audit Reports (SARs) of Autonomous Bodies and placement of SARs before the State Legislature	1.8	5-6
Year-wise details of Performance Audits and Compliance Audit paragraphs included in Audit Reports	1.9	6-7
CHAPTER-II: SOCIAL, GENERAL AND ECONOMIC SECTORS (DEPARTMENTS)		
Education Department		
Provision of Free School Uniform to Students	2.1	9-19
Health and Family Welfare Department		
Non-completion / non-functioning of trauma centres resulting in unfruitful expenditure and blocking of funds	2.2	19-21
Himachal Pradesh Public Works Department		
Infructuous expenditure on abandoned road work and undue favour to contractor	2.3	21- 26
Jal Shakti Vibhag		
Undue favour to firm in construction of Phina Singh Dam	2.4	26-36
Language, Art and Culture Department		
Management of Museums in Himachal Pradesh	2.5	36-51

CHAPTER-III: SOCIAL, GENERAL AND ECONOMIC SECTORS (PUBLIC SECTOR UNDERTAKINGS)		
Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited (HPMC)		
Unfruitful expenditure on Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited - Process Automation Project, ₹ 7.82 crore	3.1	53-55
Himachal Pradesh Power Transmission Corporation Limited (HPPTCL)		
Contract Management in Himachal Pradesh Power Transmission Corporation Limited	3.2	55-61
Himachal Pradesh State Electricity Board Limited (HPSEBL)		
Material Procurement and Inventory Management in Himachal Pradesh State Electricity Board Limited	3.3	62-67
Avoidable payment of Transmission Charges	3.4	68-69
Himachal Pradesh State Forest Development Corporation Limited (HPSFDC)		
Loss of ₹ 80.84 lakh due to full payment to workers despite underutilization of their services	3.5	69-71
APPENDICES		73-93