

Civil Audit Report

Department wise Pendency of Suo-moto/Discussion of Paras/ PAs/TAs with Colour Coding

Civil Audit Report				
Sr.no	Name of Department	Year of Report	Para No.	Title of Para
1.	Home	2008-09	1.2 (PA)	Modernisation of Police Forces
		2015-16	3.4	Follow up of Performance Audit on “Modernisation of Police Forces”
			3.5 (TA)	Reformation rehabilitation and other facilities in jails
		2016-17	3.9	Idle equipment under National Highway Accident Relief Service Scheme
			3.10	Irregularities in Procurement/installation of closed-circuit television camera
		2020-21	4.1 to 4.6(TA)	Preparedness of department of fire services
2.	Co-operation	2009-10	3.4	Wasteful Expenditure on unviable project
3.	Health & Family Welfare	2019-20	2.2	Non compilation/Non-functioning of Trauma Centres resulting in unfruitful expenditure and blocking of funds
		2021-22	Standalone report	Performance Audit on Public Infrastructure and Management of Health services
4.	Planning	2010-11	2.13	Blocking of Member of Parliament Local Area Development Scheme funds
			2.14	Locking of funds due to non-construction of Labour hostel
			2.15	Blocking of funds under BASP
			2.16	Diversion of Vidhayak Kshetriya Vikas Nidhi Yojna funds
		2011-12	4.16	Irregular release of Member of Parliament Local Area Development scheme funds
		2012-13	3.6	Implementation of Vidhayak KshetraVikas Nidhi Yojna
		2013-14	3.12(TA)	Implementation of Backward Area Sub-Plan
		2014-15	3.17(TA)	Implementation and Administration of Members of

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				Parliament Local Area Development Scheme
		2015-16	3.10	Irregular Sanction and release of funds under Members of Parliament Local Area Development Scheme (MPLADS)
		2017-18	3.13	Misutilisation of Sectoral Decentralised Planning funds
			3.14	Sanction of funds for inadmissible works under Member of Parliament Local Area Development Scheme and Vidhyak Kshetra Vikas Nidhi Yojna
		2018-19	3.9	Mis-utilization of Sectoral Decentralised Planing funds
			3.10	Sanctioning of inadmissible works under Vidhayak Kshetra Vikas Nidhi Yojna
		2021-22 (CAR-I)	4.10	Aspirational Block Development Programme in Himachal Pradesh
			4.11	Irregular diversion and mis-utilisation of State Disaster Response Fund (SDRF) for inadmissible works
5.	Technical Education, Vocational & Industrial Training	2011-12	5.1	Chief Controlling officer-based Audit of a Government Department
		2014-15	3.28	Unfruitful expenditure on construction of building for Industrial Training Institute (ITI)
		2015-16	3.13(Misc.)	Non- execution/ non-completion of works due to non-identification/ availability of encumbrance free sites
		2018-19	3.13	Infructuous expenditure and blocking of funds due to non-construction of building of Polytechnic
		2021-22 (CAR-II)	4.1 to 4.9 (SSCA)	Role of Himachal Pradesh Kaushal Vikas Nigam (HPKVN) in Skill Development
6.	Women and Child Development under Social Justice & Empowerment	2011-12	4.17	Non-realisation of user charges
		2012-13	3.13	Infrastructure development and service delivery in Anganwadi Centres
		2013-14	3.23(TA)	Implementation of Schemes for Welfare and Protection of Girl Child
7.	Horticulture	2012-13	3.3 (TA)	Financial Management in Dr.Y.S.Parmar University of Horticulture and Forestry , Nauni (Solan)
		2016-17	3.3(TA)	Agriculture Crop Insurance Schemes
		2018-19	2.1(PA)	Working of Horticulture Department
			3.6	Loss due to defective agreement
8.	Tribal Development	2012-13	3.12	Mismanagement of funds owing to non-execution of works of helipads

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		2013-14	3.21(TA)	Execution of schemes under Tribal Area Sub plan
9.	Urban Development	2018-19	2.2(PA)	Solid Waste Management in Urban areas
			3.14(TA)	Planning and regulation of construction
		2019-20	Standalone report	Efficacy of Implementation of 74 th Constitution Amendment Act,1992 (Deptt suo moto only on audit recommendations)
10.	Social Justice and Empowerment	2013-14	3.7(Misc.)	Unfruitful expenditure on construction of hostels and Residential accommodation
		2020-21	Standalone report	Status of Direct Benefit Transfer of Social Security Pension Schemes in Himachal Pradesh. (Deptt suo moto only on audit recommendations)
11.	Tourism and Civil Aviation	2017-18	3.19	Avoidable payment of interest
		2021-22 (CAR-II)	5.1 to 5.6 (SSCA)	Integrated Development of Theme Based Tourist Circuit in Himachal Pradesh Through Swadesh Darshan Scheme
12.	Transport	2013-14	3.20	Idle investment on Construction of bus stand
		2017-18	3.20	Avoidable loss on construction of bus stand on unsafe site
			3.21	In fructuous expenditure due to selection of unsuitable site for bus stand
		2020-21	5.14	Contradiction in provisions resulting in unjust collection of Adda Fees by the Concessionaires of Bus Stand
13.	SC & OBC and Minority Affairs under Social Justice & Empowerment	2014-15	3.27(TA)	Implementation of Social Security Pension Schemes
		2015-16	3.15(Misc.)	Excess contribution towards Employees Provident Fund
			3.13(Misc.)	Non- execution/ non-completion of works due to non-identification/availability of encumbrance free sites
14.	Environment Science & Technology	2015-16	2.2(PA)	Environment clearance and post clearance monitoring
		2017-18	3.2	Infructuous expenditure on programme for Environment Protection and Carbon Neutrality
			3.3	Tardy implementation of project for medicinal and aromatic plants for upliftment of rural poor
15.	Rural Development	2016-17	3.25	Non completion of road under Vikas Mein Jan Sahyog Scheme

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			3.26(TA)	Construction of Toilets under Swachh Bharat Mission
		2020-21	5.13	Improper implementation of projects under State Rural Livelihood Mission
16.		2015-16	3.2(TA)	Encroachment of Forest Land in Himachal Pradesh
			3.5	Establishment of Van thanas
	Forest	2016-17	3.6	Non deposits of Net Present Value to ad-hoc Compensatory afforestation fund Management and Planning authority
		2021-22	Standalone	Performance Audit on Compensatory Afforestation in Himachal Pradesh
		2022-23	6.1	Short realisation of Compensatory Afforestation Fund Management and Planning Authority (CAMPA) Funds
17.	Information & Technology	2016-17	2.4(PA)	Information Technology Audit on e-Procurement Project

18.	Labour & Employment	2016-17	3.14(TA)	Skill development Allowance Scheme
		2018-19	3.8	Non-utilisation of funds and unfruitful expenditure on infrastructure
		2021-22 (CAR-II)	2.1 to 2.10 (PA)	Performance Audit on Welfare of Building and other Construction Worker
19.	Food, Civil Supplies and Consumer Affairs	2017-18	3.5	Follow-up Audit: Performance Audit of Public Distribution System
		2021-22 (CAR-II)	3.1 to 3.15 (SSCA)	Quality Management in Procurement, Storage and Distribution of Food Items
20.			3.17	Diversification and misutilisation of money from State Disaster Response Fund (SDRF) for inadmissible works
	Revenue	2017-18	3.18	Short-realisation of contribution towards Local Area Development Fund (LADF) and mis-utilisation of LADF amount
		2018-19	3.12	Mis-utilisation of State Disaster Response Fund (SDRF) for inadmissible works
		2022-23	SSCA	Utilisation of State Disaster Response Fund/ National Disaster Response Fund
21.	Education		3.2-	Embezzlement of funds in Himachal Pradesh University
		2018-19	3.3	Irregular expenditure on testing of school uniform cloth
			3.4	Unfruitful expenditure on construction of building
		2019-20	2.1 (TA)	Provision of Free School Uniform to Students (Partial reply)

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		2022-23	SSCA	Institutional Gaps and Academic Shortfalls at Himachal Pradesh University.
22.	General Administration	2018-19	3.5	Undue favour and avoidable/ wasteful expenditure on hiring of transport helicopter
23.	Industries	2018-19	3.7	Mis-utilisation of Grant-in-Aid
		2022-23	SSCA	Regulation of Mines and Mineral in Himachal Pradesh (including PMKKKY)
24.	Public Works Department	2018-19	3.11	Undue favour to contractor on suspended work of road
		2019-20	2.3	Infructuous Expenditure on abandoned road work and undue favour to contractor
		2020-21	5.8	Short realization of dues for laying of optical fibre cable
			5.9	Unfruitful expenditure and undue favour in construction of road work
			5.10	Undue favour to contractor on work of strengthening/widening of road
		2021-22 (CAR-II)	6.2	Unfruitful and avoidable expenditure on construction of a bridge
			6.3	Undue financial benefits/favour to contractor and unfruitful expenditure on construction of road
26.	Jal Shakti	2019-20	2.4	Undue favour to firm in construction of Phina Singh Dam
		2020-21	5.11	Infructuous and unfruitful/ineffective expenditure on construction of tube wells
			5.12	Infructuous and unfruitful expenditure on execution of sewerage scheme
			Standalone report	Performance Audit on Drinking Water Services in Himachal Pradesh Government of Himachal Pradesh Report No.1
		2022-23	SSCA	Execution of Minor Irrigation Schemes in Himachal Pradesh.
27.	Language, Art & Culture	2019-20	2.5 (TA)	Management in Museums in Himachal Pradesh (TA)
28.	Agriculture	2021-22 (CAR-II)	6.1	Excess payment of subsidy to farmers on purchase of tractors under Sub-Mission on Agricultural Mechanisation.
29.	Finance	2021-22 (CAR-I)	2.1 to 2.6 (IS Audit)	Information System Audit on Integrated Financial Management System

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Revenue Report

Revenue Report

Sr.No	Name of Department	Year of Report	Para No.	Title of Para
1.	Excise and Taxation	2018-19	2.3	Allowance of Concessional Rate of Tax
			2.4	Allowance of Concessional Rate of tax against form I
			2.5	Grant of concessions without statutory forms
			2.6	Incorrect determination of turn over
			2.7	Short levy of interest
			2.8	Short levy of entry tax
			2.9	Suppression of sale and stock
			2.10	Assessment of work contractor
			2.11	Excess allowance of labour charges
			2.12	Short recover of Licence Fee
			2.13	Non -levy of additional fee and penalty on short lifting of Minimum Guarantee Quota of liquor
			2.14	Non/short recovery of salaries of excise staff posted at distillery/bonded warehouses
			2.15	Non-recovery of bottling fee
			2.16	Non –levy of interest on delayed payment
		2019-20	2.3	Excess allowance of Input Tax Credit
			2.4	Wrong Allowance f concessional rate of tax
			2.5	Grant of concessions without statutory forms
			2.6	Incorrect Determination of turnover
			2.7	Allowance of Inadmissible deductions and excess deductions of labour charges in case of work contractors
			2.8	Inadmissible allowance of ITC on Branch Transfer
			2.9	Short /Non levy of interest on additional demand of tax
			2.10	Suppression of sale and stock
			3.3	Non -levy of additional fee and penalty on short lifting of Minimum Guarantee Quota of liquor
			3.4	Short recovery of Retail Excise Duty
			3.5	Non-verification of Treasury Challans
			3.6	Non levy of interest on delayed payment

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			3.7	Low yield of spirit (extra natural Alcohol) from molasses
		2020-21	2.1 to 2.9 (TA)	Transitional Credit under GST
			3.1 to 3.9 (TA)	Processing of Refund Claims under GST
			5.1	Inadmissible allowance of Input Tax Credit (ITC) on branch transfer
			5.2	Non-levy of penalty and additional penalty on short lifting of Minimum Guaranteed Quota (MGQ)
			5..3	Non-levy of interest on delayed payment of Retail Excise Duty and Bottling Fee
			5.4	Non-realisation of bottling license fee
			5.5	Suspected Pilferage of Country Liquor
		2021-22 (CAR-I)	3.1 to 3.8 (SSCA)	Departmental Oversight on GST Payments and Returns Filling (Phase -1)
			4.1	Loss of revenue of Rs 6.29 crore due to excess deferment of tax liability
			4.2	Loss of revenue of Rs 1.76 crore in the form of interest due to excess allowance of Input Tax Credit (ITC)
			4.3	Short realisation of revenue of Rs 10.88 lakh due to inadmissible deduction of Works Contract Tax (WCT) from Gross turnover (GTO)
			4.4	Suspected pilferage of liquor
			4.5	Loss of revenue due to non-allotment of Minimum Guaranteed Quota (MGQ) of liquor
			4.6	Loss of Revenue of Rs 75.97 lakh due to excess allowance of breakage
			4.7	Short realisation of License fee on bottling of liquor
2.	Revenue	2017-18	4.3	Short realisation of Stamp Duty and Registration Fee on built up structures
			4.4	Short determination of market value of properties
			4.5	Non-revision of lease rent
		2018-19	2.17	Levy and collection of Stump Duty and Registration Fees
			2.18	Short realization of lease money, stamp duty and registration fee due to incorrect determination of market value
		2019-20	4.3	Allotment of government land on lease
			4.4	Short realisation of Stamp Duty and Registration Fee on built up structures
			4.5	Short determination of market value of properties
			4.6	Short realisation of Stamp Duty and Registration Fee on leas deeds

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		2020-21	5.6	Short determination of market value of properties
			5.7	Short realisation of Stamp Duty and Registration Fees on Lease Deeds
		2021-22 (CAR-I)	4.8	Short determination of market value of properties
			4.9	Short realisation of Stamp Duty and Registration Fees on Lease Deeds
3.	Transport	2013-14	5.3 (TA)	Audit on 'Assessment and Collection of Special Road Tax'
		2014-15	5.3 (TA)	Audit on 'Non-realisation of arrears of Transport Department'
			5.4	Non-realisation of taxes
			5.6	Non-recovery of SRT
			5.8	Short assessment of SRT due to application of incorrect rate
			5.9	Incorrect assessment of SRT from stage carriage of other rate
			5.10	Non-registration of Goods and Passenger Vehicles with Excise Department
		2015-16	5.4	Non-realisation of Token Tax
			5.6	Non/short recovery of Special Road Tax
		2016-17	5.3	Non-realisation of Token Tax
			5.5	Non-realisation of passenger and Goods tax
			5.6	Non-levy registration of commercial vehicles with Excise and Taxation Department
		2017-18	5.3	Non/short recovery of SRT
			5.4	Non-realisation of Token Tax
			5.5	Non-realization of PGT
			5.6	Non-registration of commercial vehicles with Excise and Taxation Department
		2018-19	2.19	Non- realisation of Token tax
			2.20	Non- registration of commercial vehicles with Excise and Taxation department
			2.21	Non- realization of Passenger and Goods tax
			2.22	Non recovery of Green Tax and cess
		2019-20	5.3	Non-realization of Passenger & Goods Tax
4.	Forest	2015-16	6.3	Blockade of revenue due to non-disposal of seized timber
			6.4	Short recovery of royalty due to application of incorrect rates
			6.6	Non-levy of extension fee
		2016-17	6.4	Non-payment of differential resin royalty
			6.5	Non-levy of interest on short payment of royalty
		2017-18	6.3	Non-disposal of seized timber
			6.4	Short handing over of trees for resin tapping
			6.5	Non-levy of extension fee
			6.6	Non-tapping of resin blazes

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		2018-19	2.23	Levy and collection of royalty from Resin and Timber
			2.24	Non-disposal of sized timber
			2.25	Non-tapping of resin blazes

State Finance Audit Report (SFAR)

Sr. No.	Observations
1.	CAG's Audit Report on State Finances for the year 2022-23 & 2023-24 are yet to be discussed in PAC
2.	Budget for the year 2021-22 & onwards has not been regularized.

Statement showing requiring regularization of excess expenditure for the years 2021-22 onwards				
Year	Number of Grants/ Appropriations	Grant/ Appropriation numbers	Amount of excess required to be regularised as commented in the Appropriation Accounts (Figures in ₹)	Status of regularisation
2021-22	13 Grants 2 Appropriations	05,12,23 (Revenue), 05,06,07,08,09,17,18,20,23,25,27,30(Capital), 07(Revenue), 13 (Capital)	17,82,16,59,142	Memorandums/ Suo-moto replies were sent by the Finance Department up to year 2021-22, but excess is yet to be regularised.
2022-23	16 Grants 2 Appropriations	14,17,18,22,25,28,29,30(Revenue), 5,7,9,12,18,20,21,23,25,27,30(Capital), 8 (Revenue), 13 (Capital)	6,62,14,42,051	Memorandums/ Suo-moto replies sent by the Finance Department on 15.10.2025, but excess is yet to be regularised.
2023-24	10 Grants 2 Appropriations	28,29 (Revenue) 03,04,05,08,09,18,23,27 & 28 (Capital) 13(Capital) 16 (Revenue)	1255,80,27,580	Memorandums/ Suo-moto replies are pending from the Finance Department
Total			37,00,11,28,773	

Source: Appropriation Accounts

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