

CHAPTER 1: GENERAL

1.1. Trend of revenue receipts

The tax and non-tax revenue raised by the Government of Himachal Pradesh during the year 2002-2003, the State's share of divisible Union taxes and grants-in-aid received from the Government of India during the year and corresponding figures for the preceding four years are given below:

		(In crore of rupees)				
		1998-1999	1999-2000	2000-2001	2001-2002	2002-2003
I.	Revenue raised by the State Government					
	(a) Tax revenue	572.03	620.26	728.41	916.50	889.57
	(b) Non-tax revenue	205.42	1056.24*	176.96	198.33	175.49
	Total	777.45	1676.50	905.37	1114.83	1065.06
II.	Receipts from the Government of India					
	(a) State's share of divisible Union taxes	727.33	920.98	330.34	324.13	345.60 [@]
	(b) Grants-in-aid	807.08	1117.80	1809.86	2276.84	2248.09
	Total	1534.41	2038.78	2140.20	2600.97	2593.69
III	Total receipts of the State	2311.86	3715.28	3045.57	3715.80	3658.75
IV	Percentage of I to III	34	45	30	30	29

* Increase in non tax revenue mainly consisted of 2 transfer adjustments from a public account head namely 8448 -Deposits of Local Fund (i) Rs.152.28 crore on 29th March, 2000 to 0049 -Interest receipts, and (ii) Rs.656.04 crore on 31st March, 2000 to 0406 -Forestry and Wild Life. These amounts were deposited in earlier years by the State Electricity Board and the Forest Corporation respectively under 8448-Deposit of Local Fund, raising the amounts from the public through SLR Bonds.

[@] For details, please see "Statement No.10-Detailed Accounts of Revenue by Minor Heads" in the Finance Accounts of the Government of Himachal Pradesh for the year 2002-2003. Figures under the major head "0020-Corporation Tax"; "0021-Taxes on Income other than Corporation Tax"; "0028-Other Taxes on Income and Expenditure"; "0032-Taxes on Wealth"; "0037-Customs"; "0038-Union Excise Duties" and "0044-Service Tax" booked in the Finance Accounts under A-Tax Revenue have been excluded from the Revenue raised by the State Government and included in State's share of divisible Union Taxes.

1.1.1. The details of tax revenue raised during the year 2002-2003 along with the figures for the preceding four years are given below:-

Head of Revenue	(In crore of rupees)					
	1998-1999	1999-2000	2000-2001	2001-2002	2002-2003	Percentage of increase (+) or decrease (-) in 2002-2003 over 2001-2002
1. Taxes on Sales, Trade etc.	196.57	233.07	302.05	355.08	383.34	(+) 8
2. State Excise	185.55	198.70	209.17	236.28	273.42	(+)16
3. Stamps and Registration Fees	21.61	24.68	29.22	34.27	37.40	(+) 9
4. Taxes and Duties on Electricity	28.03	0.21	27.39	8.32	0.25	(-)97
5. Taxes on Vehicles	17.48	28.37	61.04	132.70	81.98	(-)38
6. Taxes on Goods and Passengers	115.11	104.83	43.05	34.27	31.45	(-) 8
7. Other Taxes and Duties on Commodities and Services	6.64	23.92	52.60	63.73	77.13	(+)21
8. Land Revenue	1.04	6.48	3.89	51.85	4.60	(-)91
Total	572.03	620.26	728.41	916.50	889.57	(-) 3

The reason for variation, though called for, have not been furnished.

1.1.2. The details of the major non-tax revenue raised during the year 2002-2003 alongwith the figures for the preceding four years are given below:-

Head of Revenue	(In crore of rupees)					
	1998-1999	1999-2000	2000-2001	2001-2002	2002-2003	Percentage of increase (+) or decrease (-) in 2002-2003 over 2001-2002
1. Interest Receipts	9.40	159.51	15.00	7.67	9.97	(+) 30
2. Forestry and Wild Life	9.98	669.37	16.54	28.98	31.52	(+) 9
3. Non-ferrous Mining and Metallurgical Industries	37.97	30.36	12.50	32.97	35.46	(+) 8
4. Miscellaneous General Services (including lottery receipts)	14.85	7.25	3.54	1.80	2.81	(+) 56
5. Power	0.55	53.28	9.00	7.13	(-)0.08	(-)101
6. Major and Medium Irrigation	0.03	0.03	0.02	11.06	0.06	(-) 99
7. Medical and Public Health	3.63	4.29	5.04	3.31	3.10	(-) 6
8. Co-operation	1.37	2.16	2.09	1.26	1.68	(+) 33
9. Public Works	2.07	2.52	2.16	3.10	6.82	(+)120
10. Police	5.37	6.67	8.26	7.57	7.87	(+) 4
11. Other Administrative Services	5.84	28.89	9.33	6.97	10.07	(+) 44

The reasons for variations, though called for, have not been furnished.

1.2. Variations between Budget estimates and actuals

The variation between the Budget estimates and actuals of revenue receipts for the year 2002-2003 in respect of the principal heads of tax and non-tax revenue are given below:

(In crore of rupees)					
Sr. No.	Head of Revenue	Budget estimates	Actual receipts	Variations excess(+) or shortfall (-)	Percentage of variation
1.	Taxes on Sales, Trade etc.	397.16	383.34	(-) 13.82	(-) 3
2.	State Excise	244.00	273.42	(+) 29.42	(+) 12
3.	Taxes on Goods and Passengers	34.49	31.45	(-) 3.04	(-) 9
4.	Taxes on Vehicles	77.61	81.98	(+) 4.37	(+) 6
5.	Other Taxes and Duties on Commodities and Services	66.25	77.13	(+)10.88	(+) 16
6.	Stamps and Registration Fees	30.16	37.40	(+) 7.24	(+) 24
7.	Taxes and Duties on Electricity	37.00	0.25	(-) 36.75	(-) 99
8.	Land Revenue	3.20	4.60	(+) 1.40	(+) 44
9.	Industries	13.04	13.58	(+) 0.54	(+) 4
10.	Villages and Small Industries	0.21	0.97	(+) 0.76	(+) 362
11.	Forestry and Wild Life	51.52	31.52	(-) 20.00	(-) 39
12.	Interest Receipts	10.86	9.97	(-) 0.89	(-) 8
13.	Education, Sports, Art and Culture	15.75	14.62	(-) 1.13	(-) 7
14.	Crop Husbandry (including Horticulture)	3.78	4.51	(+) 0.73	(+) 19
15.	Non-ferrous, Mining and Metallurgical Industries	30.00	35.46	(+) 5.46	(+) 18
16.	Housing	1.10	1.73	(+) 0.63	(+) 57
17.	Fisheries	1.01	0.85	(-) 0.16	(-) 16
18.	Water supply and Sanitation	5.13	9.76	(+) 4.63	(+) 90
19.	Police	8.90	7.87	(-) 1.03	(-) 12
20.	Medical and Public Health	2.49	3.10	(+) 0.61	(+) 24
21.	Stationery & Printing	4.86	3.32	(-) 1.54	(-) 32
22.	Social Security and Welfare	3.36	1.47	(-) 1.89	(-) 56
23.	Animal Husbandry	1.54	0.66	(-) 0.88	(-) 57
24.	Power	29.00	(-) 0.08	(-) 29.08	(-) 100

The reasons for variation between the budget estimates and actuals as reported by the concerned departments were as under:-

Under “Taxes and Duties on Electricity”, the decrease was due to non deposit of balance amount of electricity duty for the year 2002-2003 by the Himachal Pradesh State Electricity Board.

Under “Crop Husbandry”, the increase under Horticulture sector was mainly due to more production in government nurseries/orchards and consequently increased sale of fruits/fruit products and receipt from the centre under the market intervention scheme.

Under “Fisheries”, the decrease was due to placement of some of the departmental fish seed farms under Agriculture Society from 2002-2003.

Under “Stationery and Printing”, the decrease was due to less book adjustment on account of receipts relating to printing material/sale of stationery articles in respect of various departments.

Under “State Excise”, the increase was mainly due to increase in annual auction money, consumption of more country liquor and increase in Excise Duty.

Under “Other Taxes and Duties on Commodities and Services”, the increase was mainly due to enhanced rate of toll tax per vehicle and deposit of bid/earnest money by the contractor during the year 2002-2003 relating to toll barriers auctioned for the year 2003-2004.

Under “Village and Small Industries”, the increase was mainly due to more recovery of guarantee fee on loan, more receipt of rent from Industrial sheds and government accommodation.

Under “Non-ferrous, Mining and Metallurgical Industries”, the increase was mainly due to more receipts from mineral concession fee/ royalties.

Under “Medical and Public Health”, increase was mainly due to more receipts on account of license fee from drug manufacturers, medical examination fee, license fee and laboratory charges.

1.3. Analysis of collection

The break-up of the total collections at pre-assessment stage and after regular assessment of state excise, taxes on sales and trade, passengers and goods tax and other taxes and duties on commodities and services during the year 2002-2003 and the corresponding figures for the preceding two years, as furnished by the Excise and Taxation Department is given below:

(In crore of rupees)							
Head of Revenue	Year	Amount collected at pre-assessment stage	Amount collected after regular assessment (additional demand)	Penalties for delay in payment of taxes and duties	Amount refunded	Net collection	Percentage of column 3 to 7
1	2	3	4	5	6	7	8
State Excise	2000-2001	207.95	--	1.22	--	209.17	99
	2001-2002	235.34	--	1.10	0.16	236.28	99
	2002-2003	220.31	52.10	1.65	0.64	273.42	81
Taxes on Sales, Trade etc.	2000-2001	291.27	9.45	4.77	3.44	302.05	96
	2001-2002	344.11	7.53	3.57	0.13	355.08	97
	2002-2003	364.97	12.60	6.02	0.25	383.34	95
Taxes on Goods and Passengers	2000-2001	35.72	6.27	1.06	--	43.05	83
	2001-2002	30.46	2.99	0.82	--	34.27	89
	2002-2003	29.58	1.23	0.69	0.05	31.45	94
Other Taxes and Duties on Commodities and Services	2000-2001	52.06	0.44	0.11	0.01	52.60	99
	2001-2002	61.80	0.83	0.17	--	62.80*	98
	2002-2003	70.27	6.21	0.65	--	77.13 [§]	91

* Excludes Rs.0.94 crore received on account of share of net proceeds assigned to the State.

[§] Includes Rs.2.03 crore on account of share of net proceeds assigned to State.

It would be seen from the above that amount collected at pre-assessment stage ranged between 81 *per cent* to 95 *per cent* during 2002-03.

1.4. Cost of collection

The gross collection in respect of major revenue receipts, expenditure incurred on collection and the percentage of such expenditure to gross collection during the years 2000-2001, 2001-2002 and 2002-2003 along with the relevant all India average percentage of expenditure on collection to gross collection for 2001-2002 were as follows-

(In crore of rupees)						
Sr. No.	Head of Revenue	Year	Collection	Expenditure on collection of revenue	Percentage of expenditure on collection	All India Average percentage for the year 2001-2002
1.	Taxes on sales, Trade etc.	2000-2001	302.05	5.53	1.83	1.26
		2001-2002	355.08	6.13	1.72	
		2002-2003	383.34	6.21	1.62	
2.	State Excise	2000-2001	209.17	3.83	1.83	3.21
		2001-2002	236.28	4.07	1.72	
		2002-2003	273.42	4.43	1.62	
3.	Taxes on Vehicles, Goods and Passengers	2000-2001	104.09	1.51	1.45	2.99
		2001-2002	166.97	1.25	0.75	
		2002-2003	113.43	1.22	1.07	

It would be seen from the above that the cost of collection under taxes on sales, trade etc. was higher than the all India average.

1.5. Collection of sales tax per assessee

The collection of sales tax per assessee during the period 1998-99 to 2002-03 is mentioned as under:

(Rupees in lakh)			
Year	No. of assessees	Sales tax revenue [@]	Revenue /assessee
1998-1999	21983	19,657	0.89
1999-2000	24005	23,307	0.97
2000-2001	24161	30,205	1.25
2001-2002	27323	35,508	1.30
2002-2003	30903	38,334	1.24

It would be seen that the revenue per assessee came down during 2002-03.

1.6. Analysis of arrears of revenue

The arrears of revenue as on 31 March 2003 in respect of some principal heads of revenue amounted to Rs.301.44 crore of which Rs.32.64 crore

[@] Information as furnished by the department.

were outstanding for more than 5 years as detailed in the following table:-

				(In crore of rupees)
Sr. No.	Head of Revenue	Amount outstanding as on 31 March 2003	Amount outstanding for more than 5 years as on 31 March 2003	Remarks
1.	Taxes on Sales, Trade etc.	98.63	24.38	Out of arrears of Rs.98.63 crore, demands for Rs.30.83 crore had been certified as recovery of land revenue. Recoveries amounting to Rs.4.92 crore were stayed by High Court and other Judicial Authorities. Demands for Rs.3.58 crore were likely to be written off. Specific action taken in respect of arrears of Rs.59.30 crore though called for (May 2003) had not been intimated (September 2003).
2.	Forestry and Wild Life	91.73	Awaited	Out of total arrears of Rs.91.73 crore, major portion of outstanding amount of Rs.87.82 crore relates to Himachal Pradesh State Forest Corporation. The balance amount of Rs.3.91 crore relates to Forest contractors/other Government Departments. Specific action taken by the Department to effect the recoveries had not been intimated (September 2003).
3.	Taxes and Duties on Electricity	42.92	--	Arrear is recoverable from Himachal Pradesh State Electricity Board.
4.	Water Supply, Sanitation and Minor Irrigation	23.30	Awaited	Arrears of Rs.20.49 crore is recoverable from Municipal Corporation Shimla, Municipalities and Notified Area committees. Specific action taken to effect recoveries in respect of arrears of Rs.23.30 crore though called for (May 2003) had not been intimated (September 2003).
5.	Taxes on Goods and Passengers	19.42	0.62	Out of arrears of Rs.19.42 crore, demands for Rs.3.32 crore had been certified as recovery of land revenue. Demands for Rs.0.05 crore were likely to be written off. Specific action taken in respect of arrears of Rs.16.05 crore though called for in May 2003 had not been intimated (September 2003).
6.	Police	10.86	2.19	Out of total arrears of Rs.10.86 crore, the outstanding amounts relate to Bhakra and Beas Management Board: Rs.5.61 crore, National Hydro Electric Power Corporation: Rs.0.59 crore, Nathpa Jhakri Corporation: Rs.0.95 crore, Civil Aviation Authority: Rs.1.02 crore, Railway Authority: Rs.0.97 crore and Yamuna Hydel Project, Khodri Majri: Rs.0.89 crore. The remaining Rs.0.83 crore relate to other departments/ institutions. For the recovery of arrears pertaining to the Bhakra and Beas Management Board and Yamuna Hydel Project Khodri Majri, cases had been filed under the Land Revenue Act. Further report has not been received (September 2003).
7.	State Excise	5.80	5.41	Out of arrears of Rs.5.80 crore, demands for Rs.4.05 crore had been certified as recovery of land revenue. Recoveries amounting to Rs.0.37 crore were stayed by High Court and other Judicial authorities. Demands for Rs.0.04 crore were likely to be written off. Specific action taken in respect of arrears of Rs.1.34 crore though called for in May 2003 had not been intimated (September 2003).

* All India Radio, Intelligence Bureau, United Commercial Bank Shimla and Rohru, Punjab National Bank Shimla and Mandi, Cement Corporation of India Rajban, Punjab State Electricity Board, Patiala.

(In crore of rupees)				
Sr. No.	Head of Revenue	Amount outstanding as on 31 March 2003	Amount outstanding for more than 5 years as on 31 March 2003	Remarks
8.	Other Taxes and Duties on Commodities and Services	3.22	0.04	Out of Rs.3.22 crore, demands for Rs.1.88 crore had been certified as recovery of land revenue. Recoveries amounting to Rs.0.01 crore were likely to be written off. Specific action taken in respect of arrears of Rs.1.33 crore though collect for (May 2003) had not been intimated (September 2003).
9.	Non-ferrous, Mining and Metallurgical Industries	2.58	Awaited	Period to which the arrears pertained and specific action taken to effect the recovery called for in May 2003 from the Department had not been intimated (September 2003).
10.	Industries (including village and small scale industries)	1.37	Awaited	Period to which the arrears pertained and specific action taken to effect the recovery called for in May 2003 from the Department had not been intimated (September 2003).
11.	Land Revenue	0.97	Awaited	Period to which the arrears pertained and specific action taken to effect the recovery called for in May 2003 from the Department had not been intimated (September 2003).
12.	Stationery and Printing	0.64	Awaited	Arrears of Rs.0.64 crore pertained to the period from 1997-98 to 2002-2003 and is recoverable from the Director, Public Relations.
	Total	301.44	32.64	

1.7. Arrears in assessments

The details of cases pending at the beginning of the year, cases becoming due for assessment during the year, cases disposed of during the year and number of cases pending finalisation at the end of the year as furnished by the Sales Tax Department in respect of sales tax, motor spirit tax, luxury tax and tax on works contracts was as follows:-

Head of Revenue	Opening balance	New cases due for assessment during 2002-2003	Total assessments due	Cases disposed of during 2002-2003	Balance at the end of the year	Percentage of Column 5 to 4.
1.	2.	3.	4.	5.	6.	7.
Taxes on Sales, Trade etc.	92849	53562	146411	49140	97271	34
Luxury Tax	1599	1094	2693	1167	1526	43
Tax on Works Contracts	2842	537	3379	163	3216	5
Motor Spirit Tax	50	--	50	16	34	32

1.8. Evasion of tax

The details of cases of evasion of tax detected by the Excise and Taxation Department, cases finalised and the demands for additional tax raised as reported by the department are given below:-

Sr. No.	Head of Revenue	Cases pending as on 31 st March 2002	Cases detected during 2002-2003	Total	Number of cases in which assessment/investigation completed and additional demand including penalty etc. raised		Number of cases pending finalisation as on 31 st March 2003
					Number of cases	Amount of demand (In lakh of rupees)	
1.	Taxes on Sales, Trade etc.	74	6329	6403	6192	396.89	211
2.	State Excise	4	53	57	46	4.41	11
3.	Passengers and Goods Tax	1315	4514	5829	4459	44.81	1370
4.	Other Taxes and Duties on Commodities and Services	53	2328	2381	2321	54.21	60
	Total	1446	13224	14670	13018	500.32	1652

1.9. Refunds

The number of refund cases pending at the beginning of the year 2002-2003, claims received during the year, refunds allowed during the year and the cases pending at the close of the year 2002-2003 as reported by the Departments is given below:-

	(Amount in lakh of rupees)			
	Sales Tax		State Excise	
	No. of cases	Amount	No. of cases	Amount
1. Claims outstanding at the beginning of the year	16	38.24	1	0.15
2. Claims received during the year	17	69.80	5	63.72
3. Refunds made during the year	18*	25.79	6	63.87
4. Balance outstanding at the end of year	15	82.25	Nil	Nil

1.10. Results of audit

Test check of the records of sales tax, state excise, taxes on vehicles, goods and passengers, forest receipts, other tax and non-tax receipts conducted during the year 2002-2003 revealed under-assessments/short levy/loss of revenue amounting to Rs.68.66 crore in 928 cases. During the course of the year 2002-2003 the concerned departments accepted under-assessments etc., of

* Includes amount of one case of Rs.0.48 lakh quashed due to suo moto action.

Rs.43.15 crore involved in 392 cases of which 3 cases involving Rs.0.15 crore had been pointed out in audit during 2002-2003 and the rest in earlier years.

This report contains 47 paragraphs including one review relating to non-levy, short levy of tax, fees, interest and penalty etc. involving Rs.80.37 crore. Departments/ Government have accepted audit observations involving Rs.6.04 crore of which Rs.0.24 crore had been recovered upto August 2003. No replies have been received in the other cases.

1.11. Failure of senior officials to enforce accountability and protect the interests of Government

(i) Accountant General (Audit) (AG) arranges to conduct periodical inspection of the government departments to test-check the transactions and verify the maintenance of important accounting and other records as per prescribed rules and procedures. These inspections are followed up with Inspection Reports (IRs). When important irregularities, etc., detected during inspection are not settled on the spot, these Inspection Reports are issued to the Heads of offices inspected with a copy to the next higher authorities. The Financial rules/orders of Government provide for prompt response by the executive to the IRs issued by the A.G. to ensure corrective action in compliance of the prescribed rules and procedures and accountability for the deficiencies, lapses, etc., noticed during his inspection. The heads of offices and next higher authorities are required to comply with the observations contained in the Inspection Reports and rectify the defects and omissions promptly and report their compliance to the A.G. Serious irregularities are also brought to the notice of the Head of the Department by the office of the A.G. A half yearly report of pending reports is sent to the Financial Commissioner-cum-Secretary (Finance) in respect of pending IRs to facilitate monitoring of the audit observations in the pending IRs.

(ii) The number of inspection reports and audit observations relating to revenue receipts issued during the last three years up to 31st December 2002, which were pending settlement by the departments as on 30th June 2001, 30th June 2002 and 30th June 2003 is given below:

	At the end of June		
	2001	2002	2003
Number of inspection reports pending settlement	2944	3180	2995
Number of outstanding audit observations	8112	8778	7714
Amount of revenue involved (in crore of rupees)	402.51	436.44	356.83

(iii) Department-wise break-up of the inspection reports and audit

observations outstanding as on 30th June 2003 is given below:

Sr. No.	Department	Number of outstanding		Amount of receipts involved (In crore of rupees)	Year to which observations relate	Number of inspection reports to which even first replies have not been received
		Inspection reports	Audit observations			
1.	Revenue	694	1473	13.27	1977-78 to 2001-2002	45
2.	Forest Farming and Conservation	548	1794	266.27	1970-71 to 2001-2002	14
3.	Excise and Taxation	695	1877	48.66	1973-74 to 2001-2002	3
4.	Transport	478	1355	7.45	1972-73 to 2001-2002	16
5.	Other Departments (Public Works, Irrigation and Public Health, Agriculture, Soil Conservation, Horticulture, Co-operation, Food and Civil Supplies and Industries)	580	1215	21.18	1976-77 to 2001-2002	20
Total		2995	7714	356.83		98

It is recommended that Government should look into the matter and ensure that procedure exists for (a) action against the officials who failed to send replies to Inspection Reports/ paragraphs as per the prescribed time schedule, (b) action to recover loss in a time bound manner and (c) revamping the system to ensure proper response to the audit observations in the department. The issue of outstanding inspection reports was brought to the notice of the Chief Secretary to Government in September 2003.

1.12. Departmental Audit Committees Meetings

In order to expedite the settlement of outstanding audit observations contained in the Inspection Reports on Revenue Receipts of the Government of Himachal Pradesh, Departmental Audit Committees were to be constituted by the Government, on the recommendations of the Finance Department. These Committees were to be chaired by Special Secretary/Additional/Joint Secretary of the concerned Administrative Department and attended by the Head of the Department/other concerned officer and the Deputy Accountant General from the office of the Accountant General (Audit), Himachal Pradesh.

For expeditious clearance of the outstanding audit observations, it is necessary that the Audit Committee meets annually and ensure that final action is taken on all outstanding audit observations. For the year 2002-03, only two (Excise and Taxation and Public Works Department) out of ten Government Departments relating to revenue receipts, convened meetings of the Audit Committee, and constitution of committees were not notified by five administrative departments. The matter relating to annual meeting in respect of Forest, Transport and

Revenue Departments was under correspondence. Thus the majority of departments had not taken any steps in this regard inspite of clear directions from the Finance Department, which indicated their lack of interest in bringing down the pendency of old objections.

1.13. Response of the State Government to Draft Audit Paragraphs

The Draft Audit Paragraphs proposed for inclusion in the Report of the Comptroller and Auditor General of India are forwarded by the Audit Office to the Principal Secretaries/Secretaries of the department concerned, drawing their attention to audit findings and requesting them to send their response within eight weeks. The fact of non-receipt of replies from departments are invariably indicated at the end of each such paragraph included in the Audit Report.

65 draft paragraphs included in the Report for the year ended 31st March 2003 were sent to the Principal Secretaries/Secretaries of the respective departments by name between January and August 2003. The Principal Secretaries/Secretaries of the departments did not send replies to the draft paragraphs despite issue of reminders (July 2003). These paragraphs have been included in this Report without the response of the Principal Secretaries/Secretaries of the Departments.

1.14. Follow up on Audit Reports- Summarised position

The internal working system of the Public Accounts Committee, notified in December 2002, laid down that after the presentation of the Report of the Comptroller and Auditor General of India in the Vidhan Sabha, the department shall start action on the audit paragraphs and the action taken explanatory notes thereon should be submitted by Government within three months of tabling the Report, for the consideration of the Committee. In spite of these provisions, the explanatory notes on Audit paragraphs of the Report(s) were being delayed inordinately. Out of 119 paragraphs (including reviews) included in the Reports of the Comptroller and Auditor General of India on revenue receipts of the Government of Himachal Pradesh for the years ended 31st March, 1999, 2000 and 2001, action taken explanatory notes had not been received in respect of 39 paragraphs from four[@] departments.

[@] 1998-99: General Administration, Multipurpose Projects and Power
1999-2000: Forest Farming and Soil conservation, Multipurpose Projects and Power
2000-2001: Forest Farming and Soil Conservation, Revenue