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Govt. of Himachal Pradesh
State Audit Department

-1898-1900

From

The Director,
Himachal Pradesh State Audit Department,
Shimla-09

To

The Secretary,
H.P. State Tourism Development Board,
Shimla-09,

Dated, Shimla-171009... 23 APR 2024

Subject: *Audit & Inspection Report on the accounts of H.P. State Tourism Development Board Shimla-09 for the period of 4/2016 to 03/2023.*

Sir,

I am directed to forward herewith the audit report on the accounts of H.P. State Tourism Development Board, Shimla-09 for the period of 4/2016 to 03/2023 for taking further necessary action at your end. You are also requested to submit the annotated replies in order to settle the pending audit paras to this department please.

Yours faithfully,



(Jitendar Singh)

Additional Director

H.P. State Audit Department

Shimla-171009

Phone No: 0177-2620046

Endst No: As Above,..... Dated, the 23 APR 2024 Shimla-171009

Copy alongwith Audit report is forwarded for information and necessary action to:

1. The Secretary, (Tourism) to the Govt. of H.P. Shimla-02.
2. The Mission Director Tourism Development Board Cum-Director Tourism and Civil Aviation, Kasumpti, Shimla-09.



(Jitendar Singh)

Additional Director

H.P. State Audit Department

Shimla-171009

**Audit and inspection report on the accounts of H.P. Tourism Development Board,
Shimla-171009 for the period from 01.04.2016 to 31.03/2023**

Part-I

1 Preliminary

- (a) As per the provision contained in the Section 14(2) of the H.P. Tourism Development and Registration Act, 2002 the audit of the accounts of H.P. Tourism Development Board, Shimla-171009 has been entrusted to H.P. State Audit Department. The present audit and examination of the accounts of H.P. Tourism Development Board, Shimla-9 for the period 01.04.2016 to 31.03.2023 has been conducted by this Department in the office of the H.P. Tourism Development Board, Shimla-171009.
- (b) The objective of the Board is to formulate policy guidelines for the development and promotion of Tourism Industry in the state and to advise the State Government on matters regarding regulation and licensing related to Tourism Industry.
- (c) **The following officers functioned as member-Secretary and Drawing & Disbursing Officer during the period 01-04-2016 to 31-03-2023.**

Ex-Officio Member-Secretary:-

Sr. No.	Name of officer	Period of posting
1	Sh. Mohan Chauhan, IAS	01-04-2016 to 03-03-2017
2	Sh. Dinesh Malhotra, IAS	04-03-2017 to 10-01-2018
3	Sh. Sudesh Kumar Mokhta, IAS	10-01-2018 to 30-06-2018
4	Sh. Rakesh Kanwar, IAS	02-07-2018 to 30-10-2018
5	Sh. C.P. Verma, IAS	30-10-2018 to 18-03-2019
6	Sh. Amit Kashyap, IAS	19-03-2019 to 09-06-2019
7	Sh. Yunus, IAS	10-06-2019 to 23-06-2021
8	Sh. Amit Kashyap, IAS	24-06-2021 to 31-03-2023

Drawing & Disbursing Officer:-

Sr. No.	Name of officer	Period of posting
1	Dr. Manoj Sharma, Additional Director	01-04-2016 to 27-01-2019
2	Sh. Robin George, Joint Director	28-01-2019 to 30-04-2021
3	Smt. Pushpa Puri, Joint Director	01-05-2021 to 31-03-2023

(c) An overview of the serious irregularities of audit and inspection report of H.P. Tourism Development Board Shimla-9 for the year 2016-17 to 2022-23

Sr.	Brief description of Para	No.	Para	₹ (in Lacs)
1	Expenditure without budgetary provision	6.1	₹1659.18	
2	Difference between the figure of Balance Sheet and cash book & Ledger	6.2 to 6.4	₹116.65	
3	Less credit of interest on the maturity of FDRs	7.2	₹7.53	
4	Non-production of sanction letter of Grant-in-Aid	9.1	₹2020.21	
5	Non-obtaining the Utilization Certificate of Grant in Aid released to the various departments/organization	9.2	₹1259.27	
6	Booking of GIA Or Financial assistance under different head of income	9.4	₹704.04	
7	Non-receipt of interest on loan given to Mashobra Resort property	10.2	₹222.03	
8	Releasing of GIA to different Department/Organization without any estimates and justification	11.1	₹1259.27	

(d) The latest position of outstanding paras of Previous Audit and Inspection report was as under:-

(i) Audit note for the period from 01.04.2007 to 31.03.2009				
Sr.	Para	Settled/Unsettled	Remarks if any	
1	Para 5	Settled	As the latest position has been incorporated in the current audit report.	
2	Para 6	Unsettled		
3	Para 9 (b)	Settled	As the latest position has been incorporated in the current audit report.	
4	Para 9 (c)	Settled	As the latest position has been incorporated in the current audit report.	
(ii) Audit note for the period from 01.04.2009 to 31.03.2010				
1	Para 6	Unsettled		
2	Para 8	Settled	As the latest position has been incorporated in the current audit report.	
(iii) Audit note for the Period from 01.04.2011 to 31.03.2014				
1	Para 6	Settled	As the latest position has been incorporated in the current audit report.	
2	Para 8	Settled	In view of justification/ reply submitted.	
3	Para 16	Unsettled		

4	Para 17	Settled	An amount of ₹160274 (₹3160274=3000000 + ₹160274) have been recovered from M/S Power Himalayas Limited Vide Ch No. 000023 Dt. 06-04-2016, entered at Cash Book Page No.-36 Dt. 05-04-2016.
5	Para 19	Unsettled	
6	Para 20 (a,b,c,d)	Settled	As the latest position has been incorporated in the current audit report.
(iv) Audit note for the Period from 01.04.2014 to 31.03.2016			
1	Para 4	Settled	(Audit free ₹8000 has been deposited vide Ch. No. 527291 dt. 20.09.17, Entered at CBP-110)
2	Para 5	Settled	As the latest position has been incorporated in the current audit report.
3	Para 6	Settled	As the latest position has been incorporated in the current audit report.
4	Para 7 (a to m)	Settled	In view of reply submitted and the latest position has been incorporated in the current audit report.
5	Para 8	Settled	As the latest position has been incorporated in the current audit report.
6	Para 9	Settled	In view of justification/reply submitted to audit.
7	Para 10	Settled	As per the Judgment of Hon,ble Judicial High Court of Himachal Pradesh in CWP No. 528 of 2003 dated 19-04-2004.
8	Para 11	Settled	As the latest position has been incorporated in the current audit report.
9	Para 12	Settled	As the latest position has been incorporated in the current audit report.
10	Para 13	Settled	As the latest position has been incorporated in the current audit report.
11	Para 14	Settled	As the latest position has been incorporated in the current audit report.
12	Para 15	Settled	The amount of ₹322521 have been recovered from M/S Power Himalayas Limited, Solang, Manali called as "Promoter" Vide Ch No. 644343 Dt. 31-01-2018, entered at Cash Book Page No.-121 Dt. 27-01-2018.
13	Para 16 (a to d)	Settled	As the latest position has been incorporated in the current audit report.
14	Para 17	Settled	As the latest position has been incorporated in the current audit report.

Part-II

2 Present Audit

The audit and inspection of the accounts of the H.P. Tourism Development Board, Shimla-9 for the period 01-04-2016 to 31-03-2023 was conducted by Sh. Santosh Kumar,

Section Officer w.e.f. 01.03.2024 to 05.04.2024. The accounts of the following months were selected for detail checking of income and expenditure of the Tourism Development Board.

Year	Income	Expenditure
2016-2017	12/2016	06/2016
2017-2018	04/2017	07/2017
2018-2019	08/2018	11/2018
2019-2020	07/2019	04/2019
2020-2021	07/2020	03/2021
2021-2022	04/2021	03/2022
2022-2023	01/2023	07/2022

Disclaimer: The audit report has been drafted/prepared on the basis of records and information supplied/made available to audit by the controlling officer of the board. The State Audit Department disclaims any responsibility for any misinformation, incomplete information or non-submission of information on the part of the auditee.

3

Audit Fee

The audit fee for audit of the accounts of H.P. Tourism Development Board, Shimla-9 for the period from 01.04.2016 to 31.3.2023 was worked out for ₹26,000/- (Twenty six thousand) only. The Mission Director, Tourism Development Board Cum- Director Tourism and Civil Aviation, Kasumpti Shimla-171009 was requested to remit the above mentioned audit fee vide Audit Requisition No. SK-SO/State Audit/2024-41 dated 04.04.2024, in favour of the Director, H.P. State Audit Department, Kasumpti Shimla-171009, at the earliest.

4

Financial Position

The financial position (Balance Sheet) of the accounts of the H.P. Tourism Development Board, Shimla-09 for the period 01.04.2016 to 31.03.2023 was respectively as per Annexure-

“A”, to “G”.

5

Bank Reconciliation Statement

In reply of audit requisition SK-SO/State Audit/2024-33 Dated: 13-03-2024 as per Annexure-“H” the detail of bank account, Cash in hand was as under:-

Himachal Pradesh Tourism Development Board, Shimla-171009		
Sr No	Detail of Balance as per cash book, as on 31-03-2023	Amount
1	Cash in hand, as on 31-03-2023	4300.00
2	Investment in TDR/FDR as on 31-03-2023	55244045.00
3	Balance in PNB Saving Bank Account as No. 4193000100078928 on 31-03-2023	4399064.78
Total		59647409.78

Bank Reconciliation Statement of Himachal Pradesh Tourism Development Board Shimla, as on 31-03-2023.					
Balance as per cash book, as on 31-03-2023			59647409.78		
Balance as per bank pass books, as on 31-03-2023			4399064.78		
Difference			55248345.00		
Balance as per cash book, as on 31-03-2023			59647409.78		
Less (-)	Cash in hand as on 31-03-2023	4300.00			
Add (-)	Investment in TDR/FDR as on 31-03-2023	55244045.00			
Total of Subtraction			55248345.00		
Balance as per bank pass books (Including FDRs), as on 31-03-2021			4399064.78		
Difference after reconciliation (Addition and subtractions)			0.00		
Statement of FDRs, as on 31-03-2023, in respect of Tourism Development Board Shimla, Distt. Shimla (H.P.)					
Sr. No.	Bank Name	Date of Investment	Amount invested	Date of Maturity	Maturity Amount
1	H.P. State Co-operative Bank Kasumpti, Shimla-9	10-11-2021	9900000.00	10-08-2023	10846170.00
2	H.P. State Co-operative Bank Kasumpti, Shimla-9	11-11-2021	9900000.00	10-08-2023	10846170.00
3	H.P. State Co-operative Bank Kasumpti, Shimla-9	12-11-2021	9900000.00	10-08-2023	10846170.00
4	H.P. State Co-operative Bank Kasumpti, Shimla-9	02-01-2023	2158628.00	02-01-2024	2308065.00
5	PNB Kasumpti, Shimla-9	02-01-2023	1800000.00	02-05-2023	1826908.00
6	PNB Kasumpti, Shimla-9	17-02-2023	2500000.00	14-12-2024	2850169.00
7	PNB Kasumpti, Shimla-9	17-02-2023	4000000.00	14-12-2024	4560271.00
8	PNB Kasumpti, Shimla-9	17-02-2023	15085417.00	14-12-2024	17219986.00
Total amount in TDR/FDRs as on 31-03-23			55244045.00		61303909.00

There was no difference between the closing balance of cash book and bank pass book as on 31-03-2023 and it is suggested that the month wise reconciliation may also be ensure in future, and compliance of the same may be shown to audit.

6.1 ₹1659.18 lacs Expenditure without budgetary provision

As per the provision contained in section 7(1) t of the Himachal Pradesh Tourism Development and Registration Act, 2002 the Board may, approve necessary budget for conducting Board's annual programmes, but while checking the relevant record it is found that as per annexure Annexure-"I" an expenditure of ₹165917701.50/- was incurred during the period 04/2016 to 03/2023 without any budgetary provision which was contrary to the section 7(1) t of ibid act. The year wise detail of incurred income and expenditure was as under:-

Himachal Pradesh Tourism Development Board, Shimla-171009 (Annexure-"I")				
Year	Income		Expenditure	
	Actual Income	Approved budget	Actual Expenditure	Approved budget
2016-17	224383220.00	0.00	52273581.00	0.00

2017-18	19011578.00	0.00	44851435.50	0.00
2018-19	4532086.00	0.00	7880172.00	0.00
2019-20	15248960.00	0.00	7178533.00	0.00
2020-21	9543934.00	0.00	1556560.00	0.00
2021-22	3870763.00	0.00	28932561.00	0.00
2022-23	30215971.00	0.00	23244859.00	0.00
Total	306806512.00	0.00	165917701.50	0.00

On the above, vide audit requisition SK-SO/State Audit/2024-37 dated: 26-03-2024 the board was asked to verify the facts and figure and clarify the factual position, and it was informed by the board vide letter No. 11-2/2015-TSM-174 dated 5th April 2024 that needful in the matter will be ensured and compliance will be shown to audit. Therefore, the irregular expenditure may be regularized with the approval/sanction of the board/competent authority and compliance may be shown at the time of next audit.

6.2

₹11.50 lacs TDS deducted from various contractors but not shown under the Current Liabilities of Balance Sheet of 2016-2017

As per accounting principles the tax deducted at source must be shown under Current Liabilities of the Balance Sheet, but while auditing the Balance sheet for the year 2016-17, TDS amounting to ₹1150045/- deducted at source from the various contractor but not shown under the Current Liabilities of the Balance Sheet (Detail is at Annexure- "J", Sr. No. 2 to 5), which shows that Balance Sheet does not depict the true and fair view of the Board.

6.3

₹83.25 lacs Security refunded but shown under Liabilities side of Balance Sheet of 2019-20 and 2020-21.

As per prevailing accounting principles the amount of security refunded must be shown in the payment side of the Cash Book along with security refund register with complete detail, but while auditing the Cash Book and Balance Sheet for the period 2019-20 and 2020-21 it was noticed that security amounting to ₹8325000/- (7825000 0+ 500000) refunded on dated 17-10-2019 at Cash Book page No. 174, but also shown in the liabilities side of the Balance Sheet of 2019-20 and 2020-21 (Detail is at Annexure-J, Sr. No. 6 & 8), which is not only clear cut violation of accounting principles but unnecessary increase of Liability of the Board, which need explanation from the officer/official who is responsible for preparing Balance Sheet of 2019-20 and 2020-21. Therefore it is suggested that necessary rectification may carried out in the Balance Sheet of 2019-20 and 2020-21 under intimation to audit.

6.4 ₹21.90 lacs Loan given and recouped in the same year but shown wrongly Assets side of Balance Sheet for the period 2019-20.

While auditing the Cash Book for the period 2019-20 it was noticed that an amount of ₹2128500/- was given as loan given to Tourism Department to the Govt. of H.P. for purchase of vehicle at Cash Book page No. 178 dated 12-12-2019 and recouped at Cash Book page No. 184 dated 18-02-2020. The amount of loan given was shown under Current Assets of Balance Sheet for the year 2019-20 (Detail is at Annexure-J, Sr. No. 7), thus Balance Sheet does not show the true and fair view of the Board. Therefore, it is suggested that necessary rectification may be carried out in the Balance sheet of 2019-20 under intimation to audit.

7.1 Investment

While checking the FDRs with the concerned record it was found that a huge amount was invested in FDRs during the period under audit, out of which as per **Annexure-H** an amount of ₹55244045/- was stand invested in FDRs on 31-03-2023 but nor the competitive bid was called neither systematic percentage of investment was followed by the board which was contrary to the guidelines of HP. Govt. Letter No. Fin-IF(A) 1-68/83-III dated 06-01-2021 & 03-03-2021. In reply of the audit requisition No. SK-SO/State Audit/2024-36 dated: 26-03-2024, it had submitted by the Board vide letter No. 11-2/2015-TSM-174 dated 5th April 2024 that in future the investment/reinvestment of surplus money in FDRs will be ensured as per the guidelines/ instructions of H.P. Govt. Therefore, it is suggested that complete compliance of guidelines of ibid letter may be ensured before investing of surplus money in FDRs.

7.2 Less credit of interest ₹7.53 lacs on the maturity of FDRs

While auditing the record of FDRs, it was noticed that at the time of maturity of the FDRs less interest on FDRs were given by the Bank. The details of such FDRs were as under:-

Detail of FDRs in which less interest credited by bank										
Sr. No.	Name of Bank	Date of Investment	FD No	Interest Rate as per FDR Bond	Period	Amount	Due Date	Maturity Amount given	Maturity Amount due	Less Interest given
1	Central Bank of India Kasumpti Shimla-9	07-11-2017	407037	6.6	1 yr	10653182.00	06.11.2018	11223554.00	11373886.00	150332.00
2		07-11-2017	407038	6.6	1 yr	10653182.00	06.11.2018	11223554.00	11373886.00	150332.00
3		07-11-2017	407039	6.6	1 yr	10653182.00	06.11.2018	11223554.00	11373886.00	150332.00
4		07-11-2017	407040	6.6	1 yr	10653182.00	06.11.2018	11223554.00	11373886.00	150332.00
5		07-11-2017	407041	6.6	1 yr	10653182.00	06.11.2018	11223554.00	11373886.00	150332.00
6		06.04.2019	407191	6.65	1 yr	3914989.00	06.04.2020	4181524.00	4181900.00	376.00
7		30.09.2019	39144	6.6	1 yr	4000000.00	3.11.2019	4268817.00	4270606.00	1789.00
Total less interest given										753825.00

In reply of the audit requisition SK-SO/State Audit/2024-36 dated: 26-03-2024, it had informed by the board vide letter No. 11-2/2015-TSM-174 dated 5th April 2024 that the bank

had admitted the clerical mistake that wrongly the rate of interest was mentioned in FDRs certificate i.e. 6.60% whereas the actual applicable rate of interest at that time was 5.25% because the rate of interest 6.60% was for the FDRs below 1 crore and the interest given by bank on FDRs was in order. On the above, the reply was not justified because, as the rate of interest mentioned at FDRs certificate was in black & white and secondly the bank/Board must invest the FDRs in the beneficial rate of interest. Therefore, the matter may be taken up with the bank alongwith FDRs certificate and recovery of less interest may be ensured from the bank and compliance may be shown to audit.

7.3

Non-maintenance of FDR/TDR Board/Investment register of ₹552.44 lakh

As per Annexure-"H" an amount of ₹55244045/- was shown as invested in FDR's as on 31.03.2023. The FDR's were made since 2004 but concerned record i.e. FDR certificates, photocopies of FDR's and FDR Register etc. were not maintained properly by the board, failing of which checking of interest on FDR's could not be exercised. The matter was brought to the notice of the authority respectively vide Para No. 5, 11 and 6 of the previous Audit and inspection notes for the period from 04/2007 to 03/2009, 04/2010 to 03/2011, 04/2011 to 03/2014 and 04/2014 to 03/2016, but no action on the matter was initiated by the Board. In reply of the audit requisition SK-SO/State Audit/2024-36 dated 26-03-2024 it had informed by the board vide letter No. 11-2/2015-TSM-174 dated 5th April 2024 that needful in the matter will be ensure in near future and compliance will be shown to audit. Therefore, maintenance of necessary record/register may be ensured and compliance may be shown to audit for necessary verification.

8.1

Maintenance of Cash Book

While auditing the Cash Book of the Board it is noticed that the balance of cash book were not exercised day to day basis and different income and expenditure was recorded in the cash book without assigning any proper Head of Accounts which was contrary to the Rule 2.2 of the HP Financial Rule 1971-Vol-I. On the above, vide audit requisition SK-SO/State Audit/2024-36 dated: 26-03-2024, board was asked to clarify about the reason of non maintenance of cash book as per Govt. instructions and as a rejoinder it was informed by the board vide letter No. 11-2/2015-TSM-174 dated 5th April 2024 that in future the maintenance of cash book will be ensured as per the Govt. instructions and the audit will apprise accordingly. Hence, it is again suggested that the cash book may be maintained as per Govt. instruction and compliance of the same may be shown to audit.

8.2

Retaining of huge amount as cash in hand

As per the provision contained in the Rule 2.2 of HPFR 1971 and Rule 3 & 10 of HPFR 2009 any cash, cheque or bank draft etc. received by the institution shall be deposited positively

same day or the next working day in the bank account, but while auditing the Cash Book of the Board it was noticed that a huge amount was retained as cash in hand which was a serious lapse and also contrary to the provision of above rules. The details of such instances were as under:-

Sr. No.	Date/Period	Cash Book Page	Amount kept as Cash in Hand	Period of Cash in Hand retained
1	27-06-2016 to 04-07-2016	48-49	33521.00	About 8 days
2	23-08-16 to 30-08-2016	57-58	43783.00	About 8 days
3	31-08-16 to 5-9-16	58-59	62183.00	About 6 days
4	16-9-16 to 21-9-16	61	65783.00	About 6 days
5	26-9-16 to 30-9-16	62	60783.00	About 5 days
6	14-10-16 to 26-10-16	64 to 66	51565.00	About 13 days
7	21-1-17 to 31-1-17	79	28034.00	About 11 days
8	1-2-17 to 6-2-17	80-81	52034.00	About 6 days
9	17-3-17 to 29-3-17	85-87	26004.00	About 13 days
10	23-5-17 to 12-6-17	97-99	45898.00	About 21 days
11	27-6-17 to 4-7-17	100-102	48998.00	About 8 days
12	7-7-17 to 22-7-17	103 to 105	20040.00	About 16 days
13	23-7-17 to 16-3-18	123-124	21060.00	About 237 days
14	26-3-18 to 8-5-18	127-130	21826.00	About 44 days
15	22-7-19 to 12-3-2021	164-201	20042 to 21242	(About 20 Months)
16	12-3-21 to 25-3-21	201 to 203	18242.00	About 14 days

In reply of the audit requisition SK-SO/State Audit/2024-36 dated: 26-03-2024 it was informed by the board vide letter No. 11-2/2015-TSM-174 dated 5th April 2024 that needful in the matter will be ensure and compliance will be shown to audit. Therefore, the position in regard to retaining huge amount as cash in hand may be justified and in near future maintenance of cash book may ensure as per ibid rule and compliance of the same may be shown to audit.

8.3 Releasing cash payments for ₹3.37 lacs without any receipt.

While auditing the Cash Book and relevant record of the board it is noticed that the cash payments for ₹337469/- which was above ₹10000/- were made to the officer/officials of the Board, but no receipt were obtained from the recipients which was contrary to the guidelines of letter No. Fin(C)A(3)-5/2004 dated 23-08-2011 and 29-12-2011 and there is possibility of mis-utilization of cash. The details of such instances were as under:

Cash Payments released during 4-2016 to 3-2023 without obtaining the receipt or Revenue receipt				
Dated	CBP	Amount	Purpose	Paid to
11-05-2016	40	22021	Honorarium 15000, Tel Exp. 1900, Hospitality Exp. 1500, Med. Exp. 3210	Vice Chairman HPTDB

Non-production of sanction letter of Grant-in-Aid amounting to ₹2020.21 lacs:-

In reply of the audit requisition SK-SO/State Audit/2024-36 dated: 26-03-2024 it was informed by the board vide letter No. 11-2/2015-TSM-174 dated 5th April 2024 that needful in the matter will be ensured and compliance will be shown to audit. Therefore, the reason of cash payments without receipt may be justified. Therefore, it is suggested that in future all payments above ₹10000/- should be paid through RTGS/NEFT/Cheque, so that the compliance of the Govt. instruction could be ensured.

As per Annexure-"K" an amount of ₹202021000/- was received as Grant-In-Aid during the period 04/2016 to 03/2023 but sanction letters of the Grant-in-Aid were not shown to audit, failing which the source of GIA, objective/purpose of GIA could not be got verified during the audit. Vide audit requisition SK-SO/State Audit/2024-36 dated: 26-03-2024 the board was

Total		₹337469	
01-06-2016	44	21610	Honorarium 15000, Tel Exp. 1900, Hospitalty Exp. 1500, Med. Exp. 3210
12-07-2016	50	18400	Honorarium 15000, Tel Exp. 1900, Hospitalty Exp. 1500
03-08-2016	55	18400	Honorarium 15000, Tel Exp. 1900, Hospitalty Exp. 1500
06-08-2016	56	10400	Medical Exp 3400 TA 7000
08-09-2016	60	18400	Honorarium 15000, Tel Exp. 1900, Hospitalty Exp. 1500
02-11-2016	67	18400	Honorarium 15000, Tel Exp. 1900, Hospitalty Exp. 1500
07-11-2016	70	12909	TA Bill
05-12-2016	73	18400	Honorarium 15000, Tel Exp. 1900, Hospitalty Exp. 1500
02-01-2017	77	20238	Honorarium 15000, Tel Exp. 1900, Hospitalty Exp. 1500, Med. Exp. 1838
02-01-2017	77	11473	Office Exp./ Printing and Stationery
06-02-2017	67	18400	Honorarium 15000, Tel Exp. 1900, Hospitalty Exp. 1500
06-03-2017	67	18400	Honorarium 15000, Tel Exp. 1900, Hospitalty Exp. 1500
03-04-2017	89	18400	Honorarium 15000, Tel Exp. 1900, Hospitalty Exp. 1500
19-04-2017	92	18018	Office Exp./ Printing and Stationery
09-05-2017	95	18400	Honorarium 15000, Tel Exp. 1900, Hospitalty Exp. 1500
17-06-2017	99	18400	Honorarium 15000, Tel Exp. 1900, Hospitalty Exp. 1500
17-06-2017	102	18400	Honorarium 15000, Tel Exp. 1900, Hospitalty Exp. 1500
17-06-2017	102	18400	TA Bills Exp. (No bill voucher and receipt maintained)
			Vice Chairman HPTDB

apprised to justify the facts and figure and as a rejoinder it was informed by board vide letter No. 11-2/2015-TSM-174 dated 5th April 2024 that amount of GIA were received directly in the bank account and no sanction letters in this regard were received in the office. It was also assured by the board that the matter will be taken up with the concerned organization and needful in the matter will be ensured under intimation to audit. Therefore, the reason for not obtaining the sanction letter of GIA may be justified and necessary correspondence in this regard with the concerned organization may be ensured & sanction letter may be obtain from GIA releasing authority and relevant documents/record may also be shown to audit for necessary verification.

9.2 Non-obtaining the Utilization certificate of Grant in Aid ₹1259.27 lacs released to the various departments/organization

As per Annexure-“L” an amount of ₹125926840/- was released to the various Department/ Organization/ Institutions for different purposes but utilization certificate were not obtained from the concerned Departments/Organization which was a matter of great concern and also contrary to rule 159 of HPFR 2009. Besides this, relevant record were not maintained by the board failing of which it could not be assured whether the amount of GIA released to various organization were utilized for the assigned purpose or not. Therefore, possibility of mis-utilization of funds cannot be ruled out. Although this irregularity was pointed out in para 6 of the Audit Report of 04/2009 to 03/2010 but no action was taken by the board till date. Vide audit requisition SK-SO/State Audit/2024-36 dated 26-03-2024 the board was apprised to justify the facts and figure and as a rejoinder it was submitted by board vide letter No. 11-2/2015-TSM-174 dated 5th April 2024 that needful in the matter will be ensure and compliance will be shown to audit. Therefore, needful in the matter may be ensured or utilization certificate for the released money shall be obtained, else wise the fund may be recovered from the appropriate sources and compliance of the same may be shown to audit.

9.3 Non-maintenance of Grant-in-Aids Register

While auditing the relevant record of Grant-in-Aid, it is noticed that the register of Grand-in-Aid was not maintained/updated as per prescribed Performa which was a serious lapse at the end of the board. In reply of the audit requisition SK-SO/State Audit/2024-36 dated: 26-03-2024 it was informed by the board vide letter No. 11-2/2015-TSM-174 dated 5th April 2024 that very shortly the maintenance of said register will be ensured and compliance will be shown to audit. Hence, it is suggested that the said register on prescribed proforma may be maintained in self explanatory form for ready reference and the compliance may be shown to the audit.

9.4 Booking of GIA Or Financial Assistance ₹704.04 lacs under different head of income

While auditing the record of Grant-in-Aid, it is found that as per Annexure-“M” the amount of Grant In Aid or Financial assistance for ₹70404000/- received during the year 2016-

2017 to 2022-2023 was booked under various head of income in the books of accounts of the Board, whereas the amount received should be booked under the head Grant in aid or Financial Assistance from HP Tourism Development Department, because vide Under Secretary (Tourism) to the Govt. of Himachal Pradesh letter No. TSM-A(3)-1-2002 dated 30-09-2005, it was approved to credit the following amount to tourism Development board:-

1. Receipt of amount from the sale of publicity material/literature/books.
2. Fee from parking lots and public places of convenience built by the Tourism Department, Adventure sports fee including helisking and paragliding fee, success fee etc.
3. 25% to be contributed by the Tourism Development Council from their resources.
4. Donation/grants received specially for tourism promotion/development.
5. Annual license fee and success fee received to the department from BBOT/BOT basis project.

Besides, it was also clarified by the Authority for advance ruling, Himachal Pradesh (Constituted under section 96 of HPSTG/CGST Act, 2017) before the bench of Addl. Commissioner of State Tax and Joint Commissioner of Central Tax on dated 03-12-2020, that:-

Para 3.2 The applicant (The Board) submitted that the Government of HP, Department of Tourism agreed to credit the above mentioned income amounts to Tourism Development Board (In lieu of Grant) for smooth functioning of the Board.

Para 7 (a) The amount credited in favour of H.P. Tourism Development board by Department of Tourism, Govt. of HP, as grant in aid or Financial assistance is exempt under GST as per serial No. 9C of Notification No. 32/2017-Central Tax (Rate) dated 13th October, 2017.

In view of above the income booked in the books of accounts of the Board as well as in the Balance Sheet and other financial statements were not justified and Financial statements were not showing the true and fair picture of the Board, because it should be booked under the head Grant in aid or Financial Assistance from HP Tourism Development Department. The details of such income were as under:-

Himachal Pradesh Tourism Development Board, Shimla-171009									
Statement of Income received during the period 04/2016 to 03/2023 but relevant updated record was not shown to audit									
Sr. No.	Financial Year/Head of Income	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	Total
1	Lease Rent	357855	631355	0	1492365	125000	175750	0	2782325
2	Tracker Hut	0	0	36380	94080	0	0	147960	278420
3	TRC Solan	0	0	145000	45000	0	0	0	190000
4	Rent TRC Suketh	0	7000	20000	0	0	0	0	27000

5	Jakhoo Ropway	0	0	500000	0	0	0	15085417	15585417
6	Solang Velley Ropway	0	0	2000000	0	0	0	9303233	11303233
7	Fee Baddi	0	0	384000	73000	0	0	0	457000
8	Fee Behral	0	0	96000	0	0	0	0	96000
9	DDTSCA Solan Rent	0	45000	0	0	0	0	0	45000
10	Car Parking Nalagarh	0	0	52500	0	0	0	0	52500
11	Project Dev. fee	6341669	2396500	0	0	2500000	0	5000000	16238169
12	Fee Paonta Sahib	0	0	320000	128000	0	0	0	448000
13	Royalty Heli Sking at Manali	1251978	1006243	799435	1492365	2350915	0	0	6900936
14	Licence Fee Ski Himalya Manali	6000000	8000000	2000000	0	0	0	0	16000000
Total		13951502	12086098	6353315	3324810	4975915	175750	29536610	70404000

9.5 Non maintenance of record of GIA receivable from HP Tourism Department.

While scrutinizing the relevant record of Grant-in-Aid it is found that as per Annexure-J the GIA Or financial assistance were not transferred regularly by the Tourism Department to the Board. As there were about 5 TRCs, 3 Ropeways, 1 parking lot etc. for the regular sources of GIA but, relevant records (Like monthly/yearly demand & collection, annual enhancement, penal provision for late payment and recoverable amount as on 31-03-2023 etc.) were not maintained by the board which was a serious lapse and failing of which verification of the facts could not be made during the audit and there was a recurring loss of income on such non-credited GIA Or financial assistance to the Board. In reply of the audit requisition SK-SO/State Audit/2024-39 dated 01-04-2024 it was submitted by the board vide letter No. 11-2/2015-TSM-174 dated 5th April 2024 that relevant record/ necessary action on the matter will be ensure and compliance will be shown to the audit. Hence, the reasons for non-receipt of GIA or financial assistance from Tourism Department may be explained and effective efforts/steps may be taken to update the relevant record and receivable GIA OR financial assistance may be recovered from the department and outcome on this may also be intimated to audit.

10.1 Non-receipt of ₹266.00 lacs on account of Annual Grant from State Government

As per letter of the Department of Tourism & civil Aviation letter No. TSM-A(3)-1/2002, dated 30.9.2005, it was approved in the Board meeting vide item No. (C) that, the Government shall provide ₹14 lacs per annum as recurring grant for the efficient discharge of the functions of the Board, but during the audit it is found that an amount of GIA ₹2,66,00,000/- was receivable as on 31.03.2023 (14.00 lakh x19 years for the year 2004-05 to 2022-23). Although this irregularity was also pointed out in para 11 of the Audit Report of 04-2014 to 03-2016 but no action was taken by the board till date. Vide Audit Requisition SK-SO/State Audit/2024-36

dated 26-03-2024 the board was apprised to verify the facts and submit necessary comments. In reply of the above audit requisition it is submitted by the board vide letter No. 11-2/2015-TSM-174 dated 5th April 2024 that necessary action will be ensured in the matter and compliance will be shown to audit. Hence, the reasons for non-receipt of annual grant from state Government may be explained in detail and effective efforts/steps may be taken with the Government to receive the same and outcome on this may also be intimated to audit.

10.2

Non-receipt/credit of interest on loan given to Mashobra Resort property ₹222.03 lacs

While auditing the accounts of Board it was found that the Tourism Department entered in to a 'Joint Venture Agreement' with the East India Hotels Limited on 20.10.1995 to set up a Five Star Deluxe Hotel Resort at the Wild Flower Hall, Chharabra, near Shimla. Beside equity share of ₹7.00 crore, the Govt. had given a loan for ₹50.00 lacs to the Joint Venture Company as per Schedule-D of the agreement. Vide Department of Tourism & Civil Aviation letter No. TSM-A(3)-1/2002, dated 30.9.2005 and in the Board meeting vide item No. (c) it was approved that the interest received from the Mashobra Resort property on loan given to them shall be credited to the TDB fund, but since existence of the Board dated 22.04.2004 no amount of interest on above loan was credited in the TDB's account till 31.03.2023, resulting recurring loss amounting to ₹22202680/- on account of interest (Detail is at Annexure-'N'). It was also noticed that this amount was not shown in the Balance Sheet as a Current Assets, which is the matter of great concern. Although this irregularity was also pointed out in para 12 of the Audit report 04-2014 to 03-2016 but no action was taken by the board till date. Vide Audit Requisition SK-SO/State Audit/2024-36 dated: 26-03-2024 the board was apprised to verify the facts and submit necessary comments. In reply of the above audit requisition it is submitted by the board vide letter No. 11-2/2015-TSM-174 dated 5th April 2024 that necessary action will be ensured in the matter and compliance will be shown to audit. Hence, the factual position may be explained in this regard and the above interest income of ₹22202680/- may be got deposited/credited in TDB's account under intimation to audit.

10.3

Recoverable amount of ₹13.40 lacs from different Tourism Information officers/centers/officials of the H.P. Tourism Department/Tourism Development Corporation

While auditing the accounts of the Board it was found that since 2005-2006 the Board had issued publicity material/literature/books etc. for sale to different officials of the H.P. Tourism Department/Tourism Development Corporation. In this regard the recoverable amount as on 31-3-2016 was ₹1340000/- recoverable till 31-03-2023. It was also noticed that this amount was not shown in the Balance Sheet as a Current Assets, which is the matter of great concern. Although this irregularity was also pointed out in para 13 of the Audit report 04-2014 to 03-2016 but no action was taken by the board till date. Vide Audit Requisition SK-SO/State

Audit/2024-36 dated 26-03-2024 the board was apprised to verify the facts and submit necessary comments and in reply of the above audit requisition it is submitted by the board vide letter No. 11-2/2015-TSM-174 dated 5th April 2024 that necessary action will be ensure in the matter and compliance will be shown to audit. Thus, in a low pace of recovery resulted loss in the shape of interest to the Board. As such effective efforts may be made to recover the above said amount immediately in order to save the board from the loss of anticipated interest income.

11.1 Releasing GIA ₹1259.27 lacs to different Department/Organization without any estimates and justification.

As per Annexure-"L" an amount of ₹125926840/- was released to the different department/organization for execution of the different works/purchase of Assets etc. but nor any estimate neither any justification in this regard were prepared/obtained by the board, which was a serious lapse and also in contravention of the rule 87 of HPFR 2009. On the above, vide audit requisition SK-SO/State Audit/2024-36 dated: 26-03-2024 the board was asked to verify the facts and figure and clarify the factual position. In this regard the board had informed vide letter No. 11-2/2015-TSM-174 dated 5th April 2024 that needful in the matter will be ensured and compliance will be shown to audit. Therefore, the irregular expenditure may be regularized with the approval of the board/competent authority and compliance may be shown to audit.

11.2 Irregular payment of taxi charges ₹21.54 lacs

In the 7th meeting of the HP tourism Development Board, on dated 01-06-2015 the creation of the cell at Dharamshala was approved, so as to expedite various forest clearances related to infrastructure projects in the state especially for the Ropeway projects and re-employment of a DFO, a Kanungo and outsourcing of Data entry operator, peon and a vehicle (Indica) was also proposed to be hired along with a driver through M/s Corporate Care Shimla and the cell shall be stationed in Deputy Director (Tourism) office at Dharamshala, but while scrutinizing the accounts/relevant record of the board following observations were noticed:-

(Dharamshala Cell)

i. Payment of ₹21.54 lac on account of outsourcing the services of Indigo (Top Model) instead of sanctioned make and model of Indica.

The board had outsourced the services of Indigo (Top Model) instead of Indica which was against the sanction/approval granted in the 7th board meeting. On the above during the period March 2016 to January 2021 an amount of ₹2153686/- was paid to M/s M.D Utility Services, Pathania Niwas, Near T.R. Building, Sector-2, New Shimla. Besides, the board had outsourced about 30% higher make and model of the vehicle, hence excess payment of about

646106/- (30% of 2153686/-) cannot be ruled out. As per the Special Secretary (Finance-Exp.) to the Government of Himachal Pradesh vide letter No. 1-541/2009 Fin LA Vol-Part dated 21-12-2010 has been clarified that the hiring of taxis should be cost effective versions of vehicles. Diesel vehicles should be preferred over the petrol vehicles. Relatively cheaper models like Indica, Alto, Maruti 800 etc. may be chosen as Staff Cars. Therefore, the expenditure incurred by the board does not seem justified. The details of payments were as under:-

Himachal Pradesh Tourism Development Board, Shimla-171009					
Sr. No.	Billing Month	Amount paid	CBP	Remarks	
1	Mar-16	23833.00	39		
2	Apr-16	32750.00	41		
3	May-16	35912.00	47		
4	Jun-16	35500.00	52		
5	Jul-16	49146.00	57		
6	Aug-16	39110.00	62		
7	Sep-16	33000.00	65		
8	Oct-16	33500.00	70	Amount paid to M/s Corporate Care, Regional Office 11 A, Lajwanti Garden, New Delhi, Bill No. Nil Dated 03-11-2016	
9	Nov-16	35060.00	77		
10	Dec-16	50310.00	78		
11	Jan-17	52802.00	82		
12	Feb-17	32750.00	86		
13	Mar-17	33250.00	94		
14	Apr-17	33500.00	97		
15	May-17	33000.00	100		
16	Jun-17	34000.00	104		
17	Jul-17	39478.00	108		
18	Aug-17	33250.00	113		
19	Sep-17	0.00	0		
20	Oct-17	17062.00	120		
21	Nov-17	34125.00	120		
22	Dec-17	34125.00	120		
23	Jan-18	34125.00	127		
24	Feb-18	34125.00	128		
25	Mar-18	39447.00	130		
26	Apr-18	36093.00	131		
27	May-18	36355.00	136		
28	Jun-18	35831.00	138		
29	Jul-18	35831.00	140		
30	Aug-18	36093.00	141		
31	Sep-18	35629.00	143		
32	Oct-18	36357.00	150		
33	Nov-18	35777.00	151		
34	Dec-18	35757.00	151		
35	Jan-19	36095.00	154		
36	Feb-19	35832.00	158		
Amount paid to M/s M.D Utility Services					

37	Mar-19	35831.00	158
38	Apr-19	35831.00	162
39	May-19	36619.00	162
40	Jun-19	35831.00	168
41	Jul-19	36355.00	169
42	Aug-19	39413.00	172
43	Sep-19	40463.00	175
44	Oct-19	39677.00	178
45	Nov-19	37537.00	179
46	Dec-19	43949.00	183
47	Jan-20	39413.00	185
48	Feb-20	42247.00	186
49	Mar-20	39414.00	189
50	Apr-20	39414.00	190
51	May-20	39414.00	190
52	Jun-20	39414.00	193
53	Jul-20	46617.00	195
54	Aug-20	38850.00	195
55	Sep-20	40671.00	195
56	Oct-20	39677.00	197
57	Nov-20	39413.00	199
58	Dec-20	39413.00	200
59	Jan-21	39413.00	200 & 201
Total		2153686.00	

In reply of the audit requisition SK-SO/State Audit/2024-36 dated: 26-03-2024 it was informed by the board vide letter No. 11-2/2015-TSM-174 dated 5th April 2024 that needful in the matter will be ensured and compliance will be shown to audit. Therefore, the above matter and similar cases may be examined at board level and in case of any irregularity it may be regularized with the sanction of the competent authority else wise recovery of the same may be ensured from the concerned and compliance of the same may be shown to audit.

ii. Irregular payment for outsourced the vehicle ₹21.20 lacs to M/s M.D Utility Services against the approval granted for M/s Corporate care.

While auditing the accounts of the board it was found that during the period March 2016 to January 2021 an amount of ₹2120186/- (₹2153686-₹33500) was paid to M/s M.D Utility Services, Pathania Niwas, Near T.R. Building, Sector-2, New Shimla for outsourcing the services of Indigo (Top Model) which was against/contrary to the sanction granted vide ibid meeting, because as per approval/sanction the services of M/s Corporate care was approved to provide the services for outsourcing the vehicle. However, only for the month of October 2016 ₹33500 was paid to M/s Corporate care, Middle Market Sector-II, New Shimla, which was a serious lapse and the possibility of misutilization of funds cannot be ruled out. In reply of the audit requisition SK-SO/State Audit/2024-36 dated: 26-03-2024 it was informed by the board

vide letter No. 11-2/2015-TSM-174 dated 5th April 2024 that needful in the matter will be ensured and compliance will be shown to audit. Therefore, the above wrong/irregular payment may be regularized with the sanction of the Board/competent authority else wise recovery of the same may be ensured from the concerned and compliance of the same may be shown to audit.

Irregular Payment of ₹5.53 lacs to M/s M.D Utility Services for outsourcing the vehicle

While auditing the accounts of the board it was found that during the period March 2016 to January 2021 the board had outsourced the services of Indigo (Top Model). In this regard the board had accorded and withdrawal the sanctions from time to time, but as per detail given below an amount of ₹552702/- was paid to M/s M.D Utility Services, Pathania Niwas, Near T.R. Building, Sector-2, New Shimla, for which sanction was not shown to audit. Besides, the service of the DFO and Kanungo at D/ Shala Cell were discontinued w.e.f. 22-02-2020 and the services of outsourced vehicle was withdrawn on 30-01-2021 about after one year, whereas vehicle should also be withdrawn from 22-02-2020. Therefore, the payment for the period without sanction/ Justification does not seem justified. The details of such instances were as under:-

Sr. No.	Name of Month	Amount Paid	Cash Book Page	Remarks
1	Aug-17	24863.00	113	Vehicle discontinued w.e.f. 8-8-2017 with immediate effect, thus vehicle run only for 8 days and fixed payment up to 2000 kms was 32500. Thus, amount due only for 8 days i.e. $32500/31 \times 8 = 8387$. Hence excess payment 24863.
2	Sep-17	0.00	0	
3	Oct-17	17062.00	120	
4	Nov-17	34125.00	120	
5	Dec-17	17350.00	120	Vehicle was discontinued w.e.f. 8-8-2017 and continued from 16-12-2017, thus vehicle Run only 16 days and fixed amount up to 2000 kms was Rs. 32500 but Payment was made for Rs. 33250. Thus amount due for 16 days i.e. $32500/31 \times 16 = 16775$. Hence excess payment 17350
6	Feb-20	17592.00	186	DFO and Kanungo at D/ Shala Cell were discontinued w.e.f. 22-02-2020. Hence vehicle should also be withdrawn, Hence payment for Rs. 42247 was not justified. Thus amount due for 22 days i.e. $32500/29 \times 22 = 24655$. Hence excess payment 17592
7	Mar-20	39414.00	189	
8	Apr-20	39414.00	190	
9	May-20	39414.00	190	
10	Jun-20	39414.00	193	
11	Jul-20	46617.00	195	
12	Aug-20	38850.00	195	
13	Sep-20	40671.00	195	
14	Oct-20	39677.00	197	
15	Nov-20	39413.00	199	
16	Dec-20	39413.00	200	
17	Jan-21	39413.00	200 & 201	Vehicle at D/Shala Cell withdrawal with immediate effect from 30-01-2021
Total		552702.00		

In reply of the audit requisition SK-SO/State Audit/2024-36 dated: 26-03-2024 it was informed by the board vide letter No. 11-2/2015-TSM-174 dated 5th April 2024 that needful in the matter will be ensure and compliance will be shown to audit. Therefore, the above wrong/irregular payment may be regularized with the sanction of competent authority else wise recovery of the same may be ensured from the concerned and compliance of the same may be shown to audit.

ADB (Asian Development Bank) Project Mandi

iv. Irregular Payment of 4.92 lac to M/S Skylight Manpower and Hospitality Services for outsourcing of vehicle.

During the audit it is found that the board had outsourced the services of a vehicle (Etios) for the **ADB Project Mandi (Asian Development Bank)**, and the board had accorded/withdrawn the sanctions from time to time. In this regard as per detail given below an amount of ₹492009/- was paid to M/S Skylight Manpower and Hospitality Services, Tehsil Bhoranj, Hamirpur, but sanction for the period was not shown to audit. The sanction for the make and model were also not shown to audit. Therefore, the payment for the period without Justification/sanction was not justified. The details of irregular payments were as under:-

ADB Project Mandi (Asian Development Bank)				
Sr. No.	Name of Month	Amount Paid	Cash Book Page	Remarks
1	Apr-21	39893.00	211.00	Sanction of vehicle was withdrawn w.e.f. 10-03-2021
2	Apr-21	39893.00	215.00	
3	May-21	39892.00	219.00	
4	Jun-21	39892.00	222.00	
5	Jul-21	39892.00	222.00	
6	Aug-21	39892.00	226.00	
7	Sep-21	39893.00	233.00	
8	Oct-21	39893.00	242.00	
9	Nov-21	39893.00	247.00	
10	Dec-21	39893.00	247.00	
11	Jan-22	39893.00	250.00	
12	Feb-22	39893.00	256.00	
13	Mar-22	13297.00	256.00	
	Total	492009.00		

In reply of the audit requisition SK-SO/State Audit/2024-36 dated: 26-03-2024 it was informed by the board vide letter No. 11-2/2015-TSM-174 dated 5th April 2024 that needful in the matter will be ensured and compliance will be shown to audit. Therefore, the above wrong/irregular payment may be regularized with the sanction of Board/ competent authority else wise recovery of the same may be ensured from the concerned and compliance of the same may be shown to audit. In addition to above the matter is brought to the kind notice of the

Board/Authority to examine the above matters alongwith similar cases at board level and in case of any discrepancy suitable action may ensure in the interest of the board.

11.3 Irregular payment of ₹3.42 lacs

In the Media Plan Committee meeting held on 3rd June, 2015 it was decided that for the promotion of tourism, Himachal Travel Mart may be organized in the State on the pattern of other States and the expenditure on this so incurred would be meet out from the funds of Himachal Pradesh Tourism Development Board (HPTDB) and approval/sanction of the Hon'ble CM-cum-Chairman of HPTDB was also obtained in this regard. Accordingly the Himachal Travel Mart was organized from 22nd to 24th April 2016 at the Ridge Shimla and the Board had made the entire payment of agreement ₹4587460/- to M/s Sphere Travel Media & Exhibition Pvt. Ltd. Bangalore but while scrutinizing the estimate and relevant record of Tourism Development Board, it was noticed that ₹3,00,000/- was sanctioned/approved for investment in website and software development for online appointment system and ₹42303/- was approved/sanctioned for Press Conference, but no Bill vouchers and relevant record was shown to audit in this regard. Therefore, the payment of entire amount to the M/s Sphere Travel Media was not justified. The detail of unjustified expenditure was as under:-

Himachal Pradesh Tourism Development Board, Shimla-171009				
Exp. On Himachal Travel Mart Shimla held on 22 to 24 April 2016 at Ridge.				
Sanctioned Amount	Particular	Amount	Exp. Excess	Dated
3624515.00	Invite 50 buyers (40 Domestic + 10 International)			06-06-2016
	Invite 15 media personnel (10 Domestic + 5 International)			06-06-2016
	All cost towards hosting of buyers and media			06-06-2016
	Exhibition stall for Boards/State			06-06-2016
	Provide 36 square mtrs of exhibition			06-06-2016
	Cover cost of Dinner and two lunch			06-06-2016
				06-06-2016
				06-06-2016
				06-06-2016
				06-06-2016
4041300	Towards Cost of tender amount for organization of Himachal Travel Mart from 22-4-2016 to 24-4-2016, at Ridge Shimla	4041300.00	45	06-06-2016
	Cost for organization of 04 FAM tours hosted by buyers Media Himachal Travel Mart from 22-4-2016 to 24-4-2016	183200.00	45	06-06-2016
	FAM Tour 1 Tree house Chail Villas, Chail-18 PAX			06-06-2016
	FAM Tour 2 Hotel Hot Spring Tattapani-10 PAX			06-06-2016
	FAM Tour 3 The Chalers Naldehara-16 PAX			06-06-2016
	FAM Tour 4 The Green Terway Narkanda-11 PAX			06-06-2016
				06-06-2016
				06-06-2016
				06-06-2016
				06-06-2016
Expenditure Made				
Purpose				

ensure and compliance will be shown to audit. Hence, this amount requires immediate recovery from concerned and then the same should be credited to the Board's fund and compliance of action taken in this matter may also be shown to audit.

11.5 Payment of ₹2.25 lacs without Bill/Vouchers

During the audit it was noticed that a sum of ₹225059/- was paid on account of electricity charges and boarding & lodging charges but no bill/voucher/ acknowledgement of receipt etc. were shown to audit falling of which verification of the facts and figure cannot be made during audit, which was a serious lapse and contrary to the Rule 3.1 of HPFR 2009. The details of such instances were as under:-

Himachal Pradesh Tourism Development Board, Shimla-171009						
Payment without Bills						
CBP	Date	Bill No	Date	Purpose as per Cash Book	Receipt No.	
110	18-09-2017	NA	NA	Electricity bill payment of Kangra Fort	NA	50000.00
	Amount paid to DDT & CA Kangra Fort Electricity Bill paid for the period 10-2016 to 07-2017, Bill were not enclosed					
140	28-08-2018	NA	NA	Electricity bill payment of Kangra Fort	NA	50000.00
	Amount paid to DDT & CA Kangra Fort Electricity Bill paid for the period 8-17 to 07-2018, Bill were not enclosed					
158	25-04-2019	NA	NA	Electricity bill payment of Kangra Fort	NA	50000.00
	Amount paid to DDT & CA Kangra Fort Electricity Bill paid for the period 7-18 to 02-2019, Bill were not enclosed					
269	01-07-2022	NA	NA	Boarding and Lodging charges provided to M/s Adventure racing India	NA	75059.00
Total						225059.00

On the above, vide audit requisition SK-SO/State Audit/2024-36 dated: 26-03-2024 the board was asked to clarify the reason of payments without bill/voucher and as a rejoinder it was informed by the board vide letter No. 11-2/2015-TSM-174 dated 5th April 2024 that the matter will be examined at board level and compliance will be shown to audit. Therefore, it is advised/suggested that the matter may be examined on priority basis and in case of any irregularity the amount may be recovered from the concerned and compliance of action taken in this matter may also be shown to audit.

11.6 Expenditure of ₹5.35 lacs in violation of HP Govt. instructions.

During the audit it was noticed that a sum of ₹535219/- was utilized for the lunch, dinner and inauguration of the various projects of the board which was contrary to the letter No. Fin-I-(C)-14-1/92- Vol-I dated 16-11-1999, Fin-I(C) 14-1/92-II dated 14-06-20001 and No. Fin-F-(A)-(11)-11/ 2004 dated 24-07-2020. The details of such expenditures were as under:-

Detail of expenditure made under HPR head without the sanction of the competent authority.					
CBP	Date	Purpose	Bill No	Paid to	Amount Paid
66	26-10-2016	Room Charges & Room Service	165, 175, 316, 242, 202, 3289, 3391, 3414 Dt. 04-06-2016 to 28-06-2016	The peterhof-Circuit House, Chaura Maidan Shimla-4	35666.00
73	03-12-2016	Lunch	Nil/ 27-10-2017	The DGM, HHh, HP Trourism development council ltd. (HPTDCL)	106596.00
114	12-10-2017	Meeting & Lunch and Room Charges	Nil/ 04-08-2017 and Bill No 3177 Dt. 03-08-2017 and 4-8-2017 (56952+8067)	The commissioner tourism and Civil Aviation.	56952.00
12	18-10-2022	Inauguration Plates, curtain image etc. ceremony of various ADB Projects	3679 to 3680 Dated 17-01-2022	M/s creation, Near Grovers, Deonghat, Solan	336005.00
Total					535219.00

On the above, vide audit requisition SK-SO/State Audit/2024-36 dated: 26-03-2024 the board was asked to clarify the reason of expenditure without sanction and as a rejoinder it was informed by the board vide letter No. 11-2/2015-TSM-174 dated 5th April 2024 that the matter will be examined at board level and compliance will be shown to audit. Therefore, it is advised/ suggested that the matter may be examined on priority basis and in case of any irregularity the amount may be recovered from the concerned and the compliance of which may be shown to audit.

11.7 Purchase from open market ₹0.55 lacs without inviting quotations

During the audit it was noticed that a sum of ₹54758/- was utilized without calling the quotations and stock entries of the same were also not made in the stock register which was contrary to the Rule 97 to 99 and 135 of HPFR 2009. The details of such instances were as under:-

Himachal Pradesh Tourism Development Board, Shimla-171009					
Purchase without Quatations/Stock entries					
CBP	Bill No.	Date	Payment made to	Purpose	Amount
114	103	24-08-2017	M/S Agya printing press, SDA Complex Shimla	Photostate, Binding	10667.00
114	137	28-08-2017	M/S Agya printing press, SDA Complex Shimla	Photostate	4460.00
114	440	04-08-2017	M/s Fresh Flowers and Nursery Baruila, Mashobra	Bookey	2800.00
220	SR-0466	03-08-2021	HPSCDC Shimla	HP Toner Cartridge	12300.00
225	5/13-08-2021	13-08-2021	M/S Agya printing press, SDA Complex Shimla	Printing and stationary	8991.00
270	4180/ 20-05-2022		M/S Image marketing Kasumpti Shimla-9	Printing and stationary	15540.00

Total	54758.00
-------	----------

On the above, vide audit requisition No. SK-SO/State Audit/2021-22-154 dated 15-11-2021 the board was asked to clarify the reason of expenditure without codal formalities and as a rejoinder it was informed by the institution vide letter No. 11-2/2015-TSM-174 dated 5th April 2024 that needful in the matter will be ensure and compliance will be shown to audit. Therefore, it is advised/suggested that needful in the matter may be ensured and compliance may be shown to audit.

11.8 Non Production of Challan of TDS ₹11.50 lacs

During the audit it was noticed that a sum of ₹1150045/- was shown under the head "Tax Deducted at Source" under the head Current Assets but year wise exact/self explanatory record was not maintained by the board and also amount was not depicted in the Balance Sheets/Financial Statements of concerned years as TDS deducted/collected/deposited. Hence, verification of the amount deposited/collected by the board could not be ensured during the audit. Therefore, necessary steps may be taken for the reconciliation of the TDS so that the financial statements may show true and fair position of the board. The details of such instances were as under:-

Statement of TDS deducted during the period 04-2016 to 03-2023					
Dated	CBP	Amount	Date of Deposit	Challan No	Remarks
06-06-2016	45	396045.00	NA	NA	
18-11-2016	69	72000.00	NA	NA	
29-11-2017	117	432000.00	NA	NA	
14-11-2018	147	250000.00	NA	NA	
Total		1150045.00			

On the above, vide audit requisition SK-SO/State Audit/2024-36 dated: 26-03-2024 the board was asked to clarify the reason of non maintenance of self explanatory record for TDS and as a rejoinder it was informed by the institution vide letter No. 11-2/2015-TSM-174 dated 5th April 2024 that the matter will be examined at board and compliance will be shown to audit. Therefore, it is suggested that the matter may be examined by the board on priority basis and accordingly necessary rectification on the accounts/financial statements may be ensured, so that the amount of TDS deducted/collected and deposited could be verified accordingly.

12.1 Irregular Payment/adjustment of TA bills for ₹0.60 lacs

While scrutinizing the record of Tourism Development Board, it is noticed that as per the detail given below the payment of TA bills or adjustment of TA bills against advance were not made as

per the HP Govt. Notification No. No. Fin-C-B(7)-14/98 dated 8-12-1998 and No. Fin (C)-B(7)-1/2009 dated 20-04-2012. In the most of the cases Tour Programmes (TP) were not approved by the competent authority and TA bills were also not signed by the competent authority. Besides, purpose of journey and distance of journey were not mentioned in TP and tour diaries were also not enclosed with the TA bills. Therefore, the payments with regard to the following TA bills were contrary to the ibid notifications. The details of such instances were as under:-

Name of Person	Exp.	Cash Book Page	Dated	Period	Amount	Tour Programme Approved by Competenet authority	T/A bill signed by Competenet authority/ DDO
Sh. Pre Kumar Kanungo	TA Bill	61	09-09-2016	May-16	540.00	Tour Programme was not Approved by Competent authority	T/A bill was not signed by Competenet authority/ DDO
Sh. Pre Kumar Kanungo	TA Bill	61	09-09-2016	Feb-16	870.00	Tour Programme was not Approved by Competent authority	T/A bill was not signed by Competenet authority/ DDO
Sh. Pre Kumar Kanungo	TA Bill	61	09-09-2016	Apr-16	1532.00	Tour Programme was not Approved by Competent authority	T/A bill was not signed by Competenet authority/ DDO
Sh. Pre Kumar Kanungo	TA Bill	61	09-09-2016	Mar-16	850.00	Tour Programme was not Approved by Competent authority	T/A bill was not signed by Competenet authority/ DDO
Sh. Daleep Thakur	TA Bill	78	16-01-2017	Dec. 16	3984.00	Tour Programme was not Approved by Competent authority	Purpose of Journey was also not shown
Sh. Daleep Thakur	TA Bill	100	27-06-2017	5-17 to 6-17	4376.00	Tour Programme was not Approved by Competent authority	Purpose of Journey was also not shown
Sh. Tilak Raj	TA Bill	100	27-06-2017	2-17 to 6-17	6816.00	Tour Programme was not Approved by Competent authority	Purpose of Journey was also not shown
Sh. Daleep Thakur	TA Bill	104	20-07-2017	6-17 to 7-17	3522.00	Tour Programme was not Approved by Competent authority	Purpose of Journey was also not shown
Sh. Tilak Raj	TA Bill	104	20-07-2017	6-17 to 7-17	3522.00	Tour Programme was not Approved by Competent authority	Purpose of Journey was also not shown
Sh. Dharmender Sharma, AE	TA Bill	271	13-07-2022	3-21 to 8-21	25960.00	Tour Programme was not Approved by Competent authority	-----
Sh. Jitender Chadha, AE	TA Bill	5	22-08-2022	12-21 to 4-22	8806.00	Tour Programme was not Approved by Competent authority	TA bill was not signed by Competent authority
Total					60778.00		

In reply of the audit requisition No. SK-SO/State Audit/2024-37 dated: 26-03-2024 it was informed by the board vide letter No. 11-2/2015-TSM-174 dated 5th April 2024 that needful in the matter will be ensure and compliance will be shown to audit. Therefore, the above

wrong/excess payment/adjustment of advances may be justified else wise recovery of the same may be ensured from the concerned and compliance of the same may also be shown to audit.

12.2 Irregular adjustment of advances amounting to ₹0.16 Lacs

While scrutinizing the record of Tourism Development Board, it was noticed that staff advance were issued to various official of the board but the adjustment of the same were not made from time to time and advance register was also not maintained at board level failing of which wrong/excess adjustment of advances ₹16462/- were made from the officials. The details of such instances were as under:-

Advance Statement of Sh. Tilak Raj, Driver

Advance Given				Advance Adjusted			
Date	Opening Balance	Dr.	CBP	Date	Cr.	CBP	Balance
11-04-2016	23196.00	15000.00	37	29-04-2016	9217.00	38	28979.00
09-06-2016	28979.00	10000.00	46	03-05-2016	14047.00	39	24932.00
23-06-2016	24932.00	10000.00	47				34932.00
13-07-2016	34932.00	13000.00	51	12-07-2016	18141.00	50	29791.00
03-08-2016	29791.00	15000.00	55				44791.00
18-08-2016	44791.00	15000.00	57				44008.00
	44008.00			07-09-2016	14617.00	60	29391.00
09-09-2016	29391.00	13000.00	61	09-09-2016	13824.00	61	28567.00
29-09-2016	28567.00	5000.00	61				33567.00
30-09-2016	33567.00	15000.00	62	10-10-2016	10676.00	63	37891.00
	37891.00			18-10-2016	17593.00	65	20298.00
27-10-2016	20298.00	17000.00	67				37298.00
24-11-2016	37298.00	10000.00	71				47298.00
07-12-2016	11147.00	5000.00	74	03-12-2016	36151.00	72	11147.00
07-12-2016	16147.00	10000.00	74				16147.00
02-01-2017	26147.00	12000.00	77	28-01-2017	28946.00	79	26147.00
06-02-2017	9201.00	8000.00	81				17201.00
06-02-2017	17201.00	15000.00	81				32201.00
22-02-2017	32201.00	20000.00	83				52201.00
29-03-2017	33155.00	15000.00	87	04-03-2017	19046.00	84	33155.00
	48155.00			19-04-2017	33193.00	92	14962.00
20-04-2017	14962.00	15000.00	92				29962.00
09-05-2017	29962.00	12000.00	95	15-05-2017	13537.00	96	28425.00
17-06-2017	28425.00	20000.00	99				48425.00
06-07-2017	48425.00	25000.00	103	04-07-2017	34089.00	102	39336.00
	39336.00			08-08-2017	20917.00	106	18419.00
	18419.00			14-12-2017	6125.00	118	12294.00
							305902.00
							12294.00

Recoverable Balance as per ledger/ Cash Book

Hence Recoverable amount as on 31-03-2023							
Name of Person	Exp.	CBP	Date	Period	Actual Amount	Amount as per Cash Book	Excess Payment
Sh. Prem Kumar Kanungo	TA Bill	61	09-09-2016	May-16	540.00	5792.00	
Sh. Prem Kumar Kanungo	TA Bill	61	09-09-2016	Feb-16	870.00		
Sh. Prem Kumar Kanungo	TA Bill	61	09-09-2016	Apr-16	1532.00		
Sh. Prem Kumar Kanungo	TA Bill	61	09-09-2016	Mar-16	850.00		
Total Payment as per TA Bill					3792.00	5792.00	2000.00
Sh. Tilak Raj Driver	Fuel Exp. of Vehicle	106	08-08-2017	6-17 to 7-17	18749.00	20917.00	2168.00
Total							4168.00
G/Total							16462.00

In reply of the audit requisition No. SK-SO/State Audit/2024-37 dated: 26-03-2024 it was informed by the board vide letter No. 11-2/2015-TSM-174 dated 5th April 2024 that needful in the matter will be ensure and compliance will be shown to audit. Therefore, the above wrong/excess adjustment of advances may be justified else wise recovery of the same may be ensured and compliance of the same may be shown to audit.

12.3 ₹3236 Irregular/Excess Payment of Electricity/telephone Bills

While scrutinizing the record of Tourism Development Board, it was noticed that as per Annexure-G payments of electricity telephone bills were made with the late payment charges or unidentified demand to the HPSED and BSNL. As the payments were recurring nature hence monthly telephone and electricity payment bill register required to be maintained but no register or relevant record were maintained by the board. As per detail given below the payment of ₹3235.78/- were made for unidentified electricity bill demand and late payment charges of electricity bills. Hence, the possibility of double payment due to payment of bills with unidentified demand cannot be ruled out.

Statement of electricity bill payments with cess/delay charges or unidentified demand.						
A/C NO	ID	Bill No	CBP	Bill Amount	Late Payment surcharge	Amount Paid
7917	1147917	439146	38	3125.00	313.00	3438.00
11112	11111214724		42	1830.00	34.00	1864.00
Unidentified demand vide above ID no. 11111214724 was paid with 1864					1711.00	
7917	1147917	461173	49	975.00	75.00	1050.00
7917	1147917	488847	72	2148.00	215.00	2363.00
100008001476	100008001476	100008001476	209	19135.00	277.00	19412.00
1019295621	for the month 5-2021	1772970311	209	6015.00	99.95	6114.95
1019295621	for the month 4-2021	1772970311	206	6015.00	99.96	6114.96

1019295621	For the month 6-2021	1772970311	206	5915.64	99.95	6015.59
100008001476	140000364144	100008001476	220	7612.00	111.00	7723.00
1019295621	For the month 3-2022	1772970311	252	5915.64	99.96	6015.60
1019295621	For the month 7-2022	1772970311	272	5915.64	99.96	6015.60
Total					3235.78	3235.78

In reply of the audit requisition No. SK-SO/State Audit/2024-37 dated: 26-03-2024 it was informed by the society vide letter No. 11-2/2015-TSM-174 dated 5th April 2024 that needful in the matter will be ensure and compliance will be shown to audit. Therefore, the above wrong/excess adjustment of advances may justify else wise recovery of the same may be ensured and compliance of the same may be shown to audit.

12.4 Depiction of TDS recoverable ₹0.28 lacs

An amount of TDS ₹27973/- (Annexure-G) was shown recoverable in the balance sheet of 2021-22 and 2022-23. On the above, vide audit requisition SK-SO/State Audit/2024-36 dated: 26-03-2024 the board was asked to clarify the reason of non adjustment of the amount of TDS recoverable and as a rejoinder it was informed by the institution vide letter No. 11-2/2015-TSM-174 dated 5th April 2024 that the matter will be examined at board level and compliance will be shown to audit. Therefore, it is advised/suggested that the matter may be examined on priority basis, so that the amount of TDS could be verified accordingly. As the amount of TDS is lying outstanding for adjustment since 2 to 3 years, hence the outstanding amount may be got settled to clear the statutory liability depicted in the balance sheet and compliance thereof may be shown to audit.

12.5 Amount of ₹0.04 recoverable from Tourism Department

An amount of ₹3874 (Annexure-G) was shown recoverable from Director Tourism in the balance sheet of 2016-17 to 2022-23. On the above, vide audit requisition SK-SO/State Audit/2024-36 dated 26-03-2024 the board was asked to clarify the reason of non settlement of the recoverable income and as a rejoinder it was informed by the institution vide letter No. 11-2/2015-TSM-174 dated 5th April 2024 that needful in the matter will be ensured and compliance will be shown to audit. As the amount was lying outstanding for adjustment since 7 to 8 years, therefore, the outstanding amount may be got settled on priority basis and compliance thereof may be shown to audit.

13 Miscellaneous:-

13.1 Non-maintenance of self explanatory record

On perusal of the Balance Sheets, Receipt and Payment account and Income & Expenditure Account for the period under audit, it was noticed that the Board had not maintained self explanatory record in respect of following Ledger/heads of account. In the absence of maintenance of connected/self explanatory record at one place, the scrutiny of these items of income and expenditure could not be carried out to the entire satisfaction of the audit.

Sr. No.	Head of Account/Ledger or Register
1	On line Hotel Reservation Commission
2	Heli Sking Royalty (Solang Naallah)
3	Sale of Tender Documents
4	Destination Himachal Fund
5	Auction of Equipment
6	Earnest Money (Tender)
7	Rent from leased out property
8	Legal Charges
9	Security register
10	Grant in Aid Register
11	Moveable and Immovable Property register
12	Advance Register
13	Salary Register
14	TDS/GST register
15	FDR Register
16	Honorarium register
17	Ropeways demand and collection register
18	TRC's demand and collection register

Although this irregularity was also pointed out in para 16 (a) of the Audit report 04-2014 to 03-2016 but no action was taken by the board till date. Vide Audit Requisition No. SK-SO/State Audit/2024-37 dated: 26-03-2024 the board was apprised to verify the facts and submit necessary comments in this regard. In reply of the above audit requisition it is submitted by the board vide letter No. 11-2/2015-TSM-174 dated 5th April 2024 that necessary action will be ensure in the matter and compliance will be shown to audit. Therefore, it is suggested that the requisite record of concerned items may be maintained at one place now and compliance thereof may be shown to audit.

13.2 Improper maintenance of voucher files

During audit, it is observed that all the payments/receipts bill/supporting documents were not prepared properly and payments were made without passing the voucher and all the payments were made on bills. It is also noticed that in majority of cases, the supporting documents/details of receipts/payments are not being attached with the voucher file. Resultantly, the scrutiny of such receipt/payment vouchers without requisite document/detail could not be carried out to the entire satisfaction of audit. Although, this irregularity was pointed out in para 16 (c) of the Audit report 04-2014 to 03-2016 but no action was taken by the board till date. In reply of the audit requisition No. SK-SO/State Audit/2024-37 dated: 26-03-2024 it was informed by the board vide letter No. 11-2/2015-TSM-174 dated 5th April 2024 that needful in the matter will be ensure and compliance will be shown to audit. Hence, it may be ensured that all the payment/receipt vouchers should be with the supporting documents/details and duly passed by the DDO/competent authority and compliance may be shown to audit.

13.3 Non-utilization of Board's fund for prescribed objectives:-

The H.P. Tourism Development Board was established vide Himachal Pradesh Tourism Development and Registration Act, 2002 on dated 22.04.2004. The objective of the Board is to formulate policy guidelines for the development and promotion of Tourism Industry in the State and to advise the State Government on matters regarding regulation and licensing in the Tourism Industry, but during audit of the accounts of the Board it was observed that application of the most of funds was not justified in favour of the objectives of the Board for which it was established. Although this irregularity was pointed out in para 16 (d) of the Audit report 04-2014 to 03-2016 but no action was taken by the board till date. Vide Audit Requisition SK-SO/State Audit/2024-37 dated 26-03-2024 the board was apprised to verify the facts and submit necessary comments in this regard. In reply of the above audit requisition it is submitted by the board vide letter No. 11-2/2015-TSM-174 dated 5th April 2024 that necessary action in the matter will be ensure and compliance will be shown to audit. Hence, it is suggested that the funds be utilized for development and promotion of the tourism in the interest of the Board.

14 Non Certification of income/expenditure Statement/Trial Balance and Balance Sheet:-

During audit of the accounts of H.P. Tourism Development Board it is found that the balance sheet and Income and Expenditure account for the year 2016-17 and 2017-18 (Annexure-A-B) were prepared by the Board but not certified by the chartered accountant and Trial Balance and Receipt and Payment were not prepared by the Board which was a serious lapse. Although this irregularity was pointed out in para 17 of the Audit report 04-2014 to 03-2016 but no action was taken by the board till date. Vide Audit Requisition SK-SO/State Audit/2024-37 dated: 26-03-2024 the board was apprised to verify the facts and submit

necessary comments. In reply of the above audit requisition it is submitted by the board vide letter No. 11-2/2015-TSM-174 dated 5th April 2024 that necessary action in the matter will be ensure and compliance will be shown to audit. Therefore, the accounts be got certified from the chartered accountant under intimation to audit.

15 Physical verification of store/stock:-

As per the provision of Rule 140 of the Himachal Pradesh Financial Rules, 2009 physical verification of all stores should be made at least once in every year under rules prescribed by the Head of the Department. But, during the audit it is noticed that no such physical verification of store/stock was made/done by the board so far. In reply of the audit requisition SK-SO/State Audit/2024-37 dated: 26-03-2024 it was informed by the board vide letter No. 11-2/2015-TSM-174 dated 5th April 2024 that in future the physical verification of the stock article will be ensured as per Govt. Instruction & rules and compliance will be shown to audit. Hence, it is again suggested that the adherence to the above rule may be ensured in future and needful may be done at regular intervals.

16 Minor objection Statement: - No minor objection Statement was issued separately.

17 Conclusion: - The accounts need proper upkeep and improvement from time to time.


Section Officer
H.P. State Audit Department
Shimla-171009

7/2


Joint Director,
H.P. State Audit Department
Himachal Pradesh, Shimla-09
Ph.No. 0177-2620881

Endst:-No.Fin(LA)H(2)C(15)(14)254/07-Vol-2- , DatedShimla-09

Copy alongwith audit report is forwarded for information and necessary action to:-

- Registered: ☒ 1 The Secretary, H.P. State Tourism Development Board, Shimla-09
2 The Secretary, (Tourism) to the Govt. of H.P. Shimla-02
3 The Mission Director Tourism Development Board Cum-Director Tourism and Civil Aviation, Kasumpti Shimla-171009

7/2


Joint Director,
H.P. State Audit Department
Himachal Pradesh, Shimla-09
Ph.No. 0177-2620881

Annexure - 'A' referred in para 14

HIMACHAL PRADESH TOURISM DEVELOPMENT BOARD, SHIMLA BALANCE SHEET AS AT 31.3.2017

TOTAL AND LIABILITIES		AMOUNT	TOTAL	ASSETS	AMOUNT	TO
CO-OPERATIVE FUND (Opening Balance)				FIXED ASSETS (AS PER ANNEXURE)-4		
CAPITAL Development Fund		112,468,192.00				
Des		5,000,000.00				
less - EXCESS Of expenditure over Income		117,468,192.00		CURRENT ASSETS		
CURRENT LIABILITIES AND PROVISIONS (as per Annexure)-6		27,410,832.00	90,057,360.00	Cash in hand	23,338.00	
				In S/B account with State bank of India, Kasumpti, Shimla	208,781,644.00	
			207,979,704.00	FDR Central bank of India	73,425,145.00	
				Deputy Director Tourism Kangra	1,640,000.00	
				FDR State Bank of India	11,729,097.00	
				Loans and Advances	53,414.00	
				(As per Annexure 5)		
				Rent Recoverable		
				Recoverable From Director tourism		
TOTAL			298,037,064.00			
				TOTAL		29

Certified that on the basis of information given/provided to audit, I have audited the accounts of the H.P. Tourism Development Board for the year 2016-2017 to 2022-23 to the best of my knowledge. The accounts represent true and fair view of the Board, subject to observations contained in the audit report.

C/S

[Signature]

Director - Com-Member Secy
Department of Tourism & CA
Kangra Shimla-0

Section Officer
H.P. State Audit Department
Shimla-171009

[Signature]

Anexure - A1, referred in Para-4

HIMACHAL PRADESH TOURISM DEVELOPMENT BOARD, SHIMLA
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.3.2017

PARTICULARS	AMOUNT	TOTAL	PARTICULARS	AMOUNT	TOTAL
Grants released (As per annexure) -1		40,211,500.00	By Interest earned		10,319,805.00
Bank Charges	101.00		By Lease rent		357,855.00
Himachal Travel Mart -2016 expenses	4,587,460.00		(As per annexure) -3		
Honorarium to VC	180,000.00		<u>Project Development fee</u>		6,341,669.00
Hospitality: allowance to VC	18,000.00		(As per annexure) -2		
Hospitality: Expenses	196,423.00		Rent of water Sport Centre, Taleru		61,475.00
Lease Rent Forest land	4,030,688.00		Royalty Heliskiing at manali		1,251,978.00
Legal expenses	5,500.00		Sale of coffee Mugs		9,200.00
Medical reimbursement to VC	26,451.00		Sale of Literature		24,185.00
Motor Vehicle expenses	776,710.00		Sale of tender documents		125,150.00
office & Expenses	96,747.00		License fee Ski Himalya Rope way Solang nala		6,000,000.00
Salary DFO	440,000.00		Interest relating to Earlier Year		318,000.00
Salary of kanoongo Dharamshala	328,226.00		Other Income		41,193.00
Salary Outsourc Staff	1,225,255.00		Recovery of HRA		11,710.00
Telephone Expenses	22,800.00		Excess of Expenditure over Income		27,410,832.00
Travelling expenses	124,491.00				
TOLL Free BSNL Account	2,700.00				
TOTAL		52,273,052.00	TOTAL		52,273,052.00


 Section Officer

H.P. Stat.
 Shimla-171008

Department

Annexure - A-II, referred in Para-4

DETAILS OF GRANT RELEASED	Annexure - 1
Beautification Navnag Temple Jhil sarpara	7,500,000.00
Improvement and Upgradation Link road Matasaraikoti Temple	10,614,000.00
Kangra fort	50,000.00
Paragliding Events	7,500,000.00
Promotion of Film Production HP	720,000.00
Project at Maclogang near Dalailama Temple	1,398,500.00
Renovation haripur Old pond at Delhra	5,000,000.00
Renovation of existing Bus stand Manali	2,500,000.00
Sulbh Shochalaya banjar	2,129,000.00
Travel mart at Manali	300,000.00
TRC Toilets at WSA at jarol complex	2,500,000.00
TOTAL	40,211,500.00

Detail of Project Development Fee	Annexure - 2
Project Development Fee for Two ropway Dharmshala	5,000,000.00
Project Development Success Fee Ropway kullu	1,341,669.00
TOTAL	6,341,669.00

Detail of Lease Rent	Annexure - 3
Lease Rent of Harpur Dhar Trekkers Hostel	57,380.00
Lease Rent of TRC Badli	96,000.00
Lease Rent of TRC Solan	90,000.00
Lease Rent of Waier Sports Center Taleru	61,475.00
Lease Rent TRC Behral Ponta Sahib	53,000.00
TOTAL	357,855.00

Fixed Assets	Annexure - 4
Car	1,319,101.00
Computer	330,700.00
Furniture	409,312.00
TOTAL	2,059,113.00

Loan and Advances	Annexure - 5
Surender Singh Driver	5,096.00
Tilak raj driver	48,152.00
Kirpa Ram Driver	166.00
TOTAL	53,414.00

Current Liabilities & Provision	Annexure - 6
Grant received fro GOI (Director Tourism)	199,521,000.00
A K Builder	500,000.00
Earnest Money	100,000.00
Securty of Chintpurini Block -C	7,825,000.00
Toursim Liability	33,704.00
TOTAL	207,979,734.00



Section Officer
H.P. State Department
Shimla-171004

Annexure - "B" referred in Para-4

HIMACHAL PRADESH TOURISM DEVELOPMENT BOARD, SHIMLA BALANCE SHEET AS AT 31.3.2018

CAPITAL AND LIABILITIES	AMOUNT	TOTAL	ASSETS	AMOUNT	TOTAL
CORPUS FUND (Opening Balance) Capital Fund Destination Himachal Fund	85,057,360.00 5,000,000.00 90,057,360.00		FIXED ASSETS (AS PER ANNEXURE 4)		2,059,113.00
Less : Excess of Expenditure over income	25,742,002.50	64,315,357.50	CURRENT ASSETS Cash in hand In S/B account with State bank of India, kasumpti, Shimla FDR Central bank of India FDR State Bank of India	21,826.00 3,896,251.50 58,483,076.00 7,886,195.00	70,287,348.50
CURRENT LIABILITIES AND PROVISIONS (as per annexure)-5		8,358,708.00	Loans & Advances (as per annexure)-6		327,604.00
TOTAL		72,674,065.50		TOTAL	72,674,065.50

checked by me in the books provided
for no check but not suitable
for the audit's certificate attached

Certified that on the basis of information given/provided to audit, I have audited the accounts of the H.P. Tourism Development Board for the year 2016-2017 to 2022-23 to the best of my knowledge. The accounts represent true and fair view of the Board, subject to the audit observations contained in the audit report.

C/S

Section Officer
H.P. State Audit Department
Shimla-171009

Annexure-B-I, referred in Para-4

HIMACHAL PRADESH TOURISM DEVELOPMENT BOARD, SHIMLA
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.3.2018

PARTICULARS	AMOUNT	TOTAL	PARTICULARS	AMOUNT	
					TOTAL
Grants released (As per annexure)-1		42,375,000.00	By Interest earned By Lease rent (As per annexure)-3 <u>Project Development fee</u> (As per annexure 2)		6,403,730.00
Bank Charges	1,559.50		Royalty Heliskiing at manali		631,355.00
Himachal Travel Mart -2016 expenses			Sale of coffee Mugs		2,396,500.00
Honorarium to VC	60,000.00		Sale of Literature		1,006,243.00
Hospitality allowance to VC	6,000.00		Sale of tender documents		7,950.00
Hospitality Expenses	87,784.00		License fee Ski Himalya Ropeway Solang nala		33,660.00
House Rent	191,808.00		Commission		101,000.00
Medical reimbursement to VC	9,500.00		Rent From DDTSCA Solan		8,000,000.00
Motor Vehicle expenses	449,240.00		Income From car Parking Nalagarh		12,466.00
office Expenses	56,233.00		Rent of water Sport Centre , Taleru		45,000.00
Salary DFO	385,807.00		Rent TRC Suketi		44,153.00
Salary of kanoongo Dharamshala	300,000.00		Rent of Tracker Hostel Haripur Dhar		61,475.00
Salary Outsourced Staff	843,325.00		Deleyed Interest of Licence Fee Ski Himalya Manali		7,000.00
Telephone Expenses	7,600.00		Excess of Expenditure over Income		36,380.00
Travelling expenses	69,579.00				322,521.00
Audit Inspection Fee	8,000.00				25,742,002.50
TOTAL		44,851,435.50	TOTAL		44,851,435.50

[Signature]

Section Officer
H.P. State Department
Shimla-171002

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Annexure - B-III, referred in para 14

DETAILS OF GRANT RELEASED	Annexure - 1
Beautification of Sidh Gauria and Ground Mela Pargor	450,000.00
Beautification Nāvnag Temple Jhil sarpara	2,500,000.00
Beautification of religious Place Kankadyana	250,000.00
Beautification of Singh Sabha Gurudwara Dharamashala	250,000.00
Beautification of Sukker Mashehor Dharamashala	250,000.00
Dev of Sangam Ghat At Tindi Dist. Lauhal & Spiti	1,250,000.00
Hot water Spring at tatwani	375,000.00
Indian open paragliding accurancy Chaimpionship	1,500,000.00
Installation of Lift at Bhaler Mata Temple Chamba	1,000,000.00
Interpretation centre/Multipurpose Halls and Way	10,000,000.00
Kangra Fort	50,000.00
Narian Nagin Temple Kinnaur	4,500,000.00
Parking at Spillo at Kinnaur	4,320,000.00
Production of promotional Films Promote HP	6,480,000.00
Restoration Scoon Servation of Kamru Fort at kinnaur	9,000,000.00
Shivalik Hill drive	200,000.00
TOTAL	42,375,000.00


Detail of Project Development Fee	Annexure - 2
Jakhu Ropway Minimum guaranted Amount	1,396,500.00
MGA of Jakhu Ropway	1,000,000.00
TOTAL	2,396,500.00

Detail of Lease Rent	Annexure - 3
Lease Rent of Harpur Dhar Trekkers Hostel	36,380.00
Lease Rent of TRC Baddi	240,000.00
Lease Rent of TRC Solan	145,000.00
Lease Rent of Water Sports Center TaLeru	61,475.00
Lease Rent TRC Behral Ponta Sahib	96,000.00
Lease Rent Tracker Hostel Noradhar	52,500.00
TOTAL	631,355.00

Fixed Assets	Annexure - 4
Car	1,319,101.00
Computer	330,700.00
Furniture	409,312.00
TOTAL	2,059,113.00

Current Liabilities & Provision	Annexure - 5
A K Builder	500,000.00
Securty of Chintpurini Block -C	7,825,000.00
Toursim Liability	33,704.00
Surender Singh driver	4.00
TOTAL	8,358,708.00

Loan and Advances	Annexure - 6
Tilak Raj Driver	2,291.00
Rent Recoverable	321,439.00
Recoverable From Director Toursim	3,874.00
TOTAL	327,604.00


 Section Officer
 H.P. Department
 Shimla-171009

DETAILS OF GRANT RELEASED	Annexure - 1
Beautification of Sidh Gauria and Ground Mela Pargor	450,000.00
Beautification Navnag Temple Jhil sarpara	2,500,000.00
Beautification of religious Place Kankadyana	250,000.00
Beautification of Singh Sabha Gurudwara Dharamashala	250,000.00
Beautification of Sukker Mashehor Dharamashala	250,000.00
Dev of Sangam Ghat At Tindi Dist. Lauhal & Spiti	1,250,000.00
Hot water Spring at tatwani	375,000.00
Indian open paragliding accurancy Chaimpionship	1,500,000.00
Installation of Lift at Bhaler Mata Temple Chamba	1,000,000.00
Interpretation centre/Multipurpose Halls and Way	10,000,000.00
Kangra Fort	50,000.00
Narian Nagin Temple Kinnaur	4,500,000.00
Parking at Spillo at Kinnaur	4,320,000.00
Production of promotional Films Promote HP	6,480,000.00
Restoration Scoon Servation of Kamru Fort at kinnaur	9,000,000.00
Shivalik Hill drive	200,000.00
TOTAL	42,375,000.00


Detail of Project Development Fee	Annexure - 2
Jakhu Ropway Minimum guaranted Amount	1,396,500.00
MGA of Jakhu Ropway	1,000,000.00
TOTAL	2,396,500.00

Detail of Lease Rent	Annexure - 3
Lease Rent of Harpur Dhar Trekkers Hostel	36,380.00
Lease Rent of TRC Baddi	240,000.00
Lease Rent of TRC Solan	145,000.00
Lease Rent of Water Sports Center TaLeru	61,475.00
Lease Rent TRC Behral Ponta Sahib	96,000.00
Lease Rent Tracker Hostel Noradhar	52,500.00
TOTAL	631,355.00

Fixed Assets	Annexure - 4
Car	1,319,101.00
Computer	330,700.00
Furniture	409,312.00
TOTAL	2,059,113.00

Current Liabilities & Provision	Annexure - 5
A K Builder	500,000.00
Securty of Chintpurin! Block -C	7,825,000.00
Toursim Liability	33,704.00
Surender Singh driver	4.00
TOTAL	8,358,708.00

Loan and Advances	Annexure - 6
Tilak Raj Driver	2,291.00
Rent Recoverable	321,439.00
Recoverable From Director Toursim	3,874.00
TOTAL	327,604.00


 Section Officer
 H.P. Department
 Shimla-171009

Annexure - C, referred in Para-4
 TOURISM & CIVIL AVIATION
 SDA COMPLEX, BLOCK -28, KASUMPATI SHIMLA
 BALANCE SHEET FOR THE YEAR ENDING AS ON 31/03/2019

Expenditure	Liability	AMOUNT(RS.)	Income	Assets	Amount(Rs)
Corpus Fund		64892959.50	Fixed Assets		2059113.00
Opening Balance	64315357.50		Car (Innova)	1319101.00	
Less: Excess of Income Over Expenditure	577602.00		Computers	330700.00	
			Furniture & Fixture	409312.00	
Sundry Creditors		8358708.00			
AK Builder	500000.00		Current Assets Loans & Advances		
Security of Chintpurani Block C	7825000.00		Recoverables		325313.00
Sunder Singh Driver	4.00		Recoverable from Director Tourism	3874.00	
Tourism Liability	33704.00		Rent Recoverable	321439.00	
			Cash & Bank		70867241.50
			- Cash in hand	18592.00	
			- Cash at Bank -SBI	720511.50	
			- Cash at Bank -FDR	70128138.00	
		<u>73251667.50</u>			<u>73251667.50</u>

As Compiled from information and explanation given and documents produced before us

For A. Singhi & Associates
 Chartered Accountants

(Amit Chopra)
 Partner
 Membership No. 518064-IP
 FRN 021593N

Place: Shimla
 Date :

Certified that on the basis of information given/provided to audit, I have audited the accounts of the H.P. Tourism Development Board for the year 2016-2017 to 2022-23 to the best of my knowledge. The accounts represent true and fair view of the Board, subject to the audit observations contained in the audit report.

[Signature]

Section Officer
 H.P. State Audit Department
 Shimla-171009

c/s

[Signature]

Director - cum - member Secy
 Department of Tourism & CA
 Kasumpti, Shimla-9

Annexure - C-I, referred in para-4

TOURISM & CIVIL AVIATION SDA COMPLEX, BLOCK -28, KASUMPATI SHIMLA INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING AS ON 31/03/2019

Expenditure	AMOUNT(RS.)	Income	Amount(Rs)
Beautification of Green Chadwalk	2500000.00	To Bank Interest-FDR	3758867.00
Berlin Visit Expenditure	486862.00	To Bank Interest-Saving Bank	166821.00
Berlin Participation Fees	708344.00	To Sale of Literature	14020.00
Indian Tourism Mart	2500000.00	To Sale of Tenders	161000.00
Kangra Fort Electricity Expenses	50000.00	To Online Bookings	3751.00
Salary-Kangoo	275000.00	To Fees-Ropeway Solang	2000000.00
Salary-DFO	440000.00	To Fees-Baddi	384000.00
Motor Vehicle Charges	435330.00	To Fees-Behral	96000.00
Professional Fees	47200.00	To Fees-Car Parking Nalagarh	52500.00
Salary Outsourced Staff	358036	To Fees-HELISKING	799435.00
Tourism Promotion expenses	79400.00	To Fees-Poanta Sahib	320000.00
		To Fees-TRC Solan	145000.00
		To Fees-TRC Suket	20000.00
		To Fees-Trekkers Haripurdhar	36380.00
		To MG Jakhu Ropeway	500000.00
Excess of Income Over Expenditure	577602.00		
	<u>6520206.00</u>		<u>8457774.00</u>

As Compiled from information and explanation given and documents produced before us

For A. Singhi & Associates
Chartered Accountants

(Signature)
(Amit Chopra)
Partner
Membership No. 518064
FRN 021593N

Place: Shimla
Date :

(Signature)

Section Officer
H.P. Department
Shimla

Annexure-C-II, referred in Para-4

TOURISM & CIVIL AVIATION
SDA COMPLEX, BLOCK -28, KASUMPATI SHIMLA
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDING AS ON 31/03/2019

RECEIPTS	AMOUNT(RS.)	PAYMENTS	Amount(Rs)
To <u>Balance b/d</u>		<u>Expenditure</u>	
- Cash in Hand	21826.00	By Beautification of Green Chadwalk	2500000.00
- Cash at Bank-SBI	3896251.50	By Berlin Visit Expenditure	486862.00
		By Berlin Participation Fees	708344.00
		By Indian Tourism Mart	2500000.00
		By Kangra Fort Electricity Expenses	50000.00
<u>Receipts</u>		By Salary-Kangoo	275000.00
To Maturity of FDR	66308076.00	By Salary-DFO	440000.00
To Advance Recouped from Driver	2291.00	By Motor Vehicle Charges	435330.00
To Bank Interest-FDR	3758867.00	By Professional Fees	47200.00
To Bank Interest-Saving Bank	166821.00	By Salary Outsourced Staff	358036
To Sale of Literature	14020.00	By Tourism Promotion expenses	79400.00
To Sale of Tenders	161000.00		
To Online Bookings	3751.00		
To Fees-Ropeway Solang	2000000.00		
To Fees-Baddi	384000.00	BY FDR Made During the Year	70066943.00
To Fees-Behral	96000.00		
To Fees-Car Parking Nalagarh	52500.00		
To Fees-HELISKING	799435.00		
To Fees-Poanta Sahib	320000.00		
To Fees-TRC Solan	145000.00	By <u>Balance c/d</u>	
To Fees-TRC Sukete	20000.00	- Cash in hand	18592.00
To Fees-Trekkers Haripurdhar	36380.00	- Cash at Bank -SBI	720511.50
To MG Jakhu Ropeway	500000.00		
	<u>78686218.50</u>		<u>78686218.50</u>

As Compiled from information and explanation given
and documents produced before us

For A. Singhi & Associates
Chartered Accountants

(Amit Chopra)
Partner
Membership No. 518064
FRN 021593N

[Signature]
Section Officer
H.P. State Audit Department
Shimla-171009

Place: Shimla
Date :

Annexure-D, referred in Para:4
TOURISM & CIVIL AVIATION
SDA COMPLEX, BLOCK -28, KASUMPATI SHIMLA
BALANCE SHEET FOR THE YEAR ENDING AS ON 31/03/2020

<u>Expenditure</u> <i>Liability</i>	AMOUNT(RS.)	<u>Income</u> <i>Assets</i>	Amount(Rs)
Corpus Fund		Fixed Assets	
Opening Balance	64892959.50	Car (Innova)	1319101.00
Add: Excess of Income over Expenditure	10198927.00	Car (Innova 2019-2020)	2128500.00
	<u>75091886.50</u>	Computers	330700.00
		Furniture & Fixture	<u>409312.00</u>
Sundry Creditors		Current Assets Loans & Advances	
AK Builder	500000.00	Recoverables	
Security of Chintpurani Block C	7825000.00	Recoverable from Director Tourism	3874.00
Sunder Singh Driver	4.00	Rent Recoverable	<u>321439.00</u>
Tourism Liability	<u>33704.00</u>	EMD & BID Security PD IDIPT	8325000.00
		Cash & Bank	70612668.50
		- Cash in hand	21242.00
		- Cash at Bank -SBI	2752622.50
		- Cash at Bank -PNB	5000.00
		- Cash at Bank -FDR	<u>67833804.00</u>
	<u>83450594.50</u>		<u>83450594.50</u>

As Compiled from information and explanation given and documents produced before us

For A. Singhi & Associates
Chartered Accountants

(Amit Chopra)
Partner
Membership No. 518064
FRN 021593N



Place: Shimla
Date :

Certified that on the basis of information given/provided to audit, I have audited the accounts of the H.P. Tourism Development Board for the year 2016-2017 to 2022-23 to the best of my knowledge. The accounts represent true and fair view of the Board, subject to the audit observations contained in the audit report.

[Signature]

Section Officer
H.P. State Audit Department
Shimla-171009

C/S
[Signature]

Director - cum - member Secy
Department of Tourism & CA
Kasumpti, Shimla-9

Annexure-D-I, referred in Para-4

TOURISM & CIVIL AVIATION
SDA COMPLEX, BLOCK -28, KASUMPATI SHIMLA
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING AS ON 31/03/2020

Expenditure	AMOUNT(RS.)	Income	Amount(Rs)
Berlin Visit Expenditure	319578.00	To Bank Interest-FDR	4750192.00
Indian Adventure Race	2240574.00	To Bank Interest-Saving Bank	76682.00
Kangra Fort Electricity Expenses	50000.00	To Sale of Literature	5580.00
Salary-Kangoo	300000.00	To Sale of Literature & Posters	26475.00
Salary-DFO	480000.00	To Sale of Tenders	137000.00
Motor Vehicle Charges	449801.00	To Ropeway Solang	2000000.00
Professional Fees	442500.00	To Baddi	73000.00
Advance Ruling Fees	5000.00	To Behral	96000.00
Salary Outsourced Staff	391080.00	To Himalayan Adventure	1492365.00
Kullu Dushera Expenses	2500000.00	To Water Sports Centre Chamba	1968250.00
		To TRC Solan	77000.00
		To Trekkers Haripurdhar	94080.00
		To Transfer from Har Ghar Kuch Kheta Hai	1632660.00
		To Transfer from Unforgettabel Himachal	319676.00
		To GOI MOI -Kullu Dusherra	2500000.00
		To DOT-For Vehicle	2128500.00
Excess of Income Over Expenditure	10198927.00		

17377460.00

17377460.00

As Compiled from information and explanation given
and documents produced before us

For A. Singhi & Associates
Chartered Accountants

(Amit Chopra)
Partner
Membership No. 518064
FRN 021593N

Place: Shimla
Date :

[Signature]
Section Officer
H.P. State Audit Department
Shimla-171009

TOURISM & CIVIL AVIATION
SDA COMPLEX, BLOCK -28, KASUMPATI SHIMLA
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDING AS ON 31/03/2020

As Compiled from information and explanation given
and documents produced before us

(Amit Chopra)
Partner
Membership No. 518064
FRN 021593N

Section Officer
H.P. State Audit Department
Shimla-171009

Annexure - D-III, referred in Para:4

Detail of FDR			
S. No	FDR Number	Date	Amount
1	407095	17/10/2019	4593.00
2	407730	28/12/2019	7065472.00
3	407732	28/12/2019	10569750.00
4	407733	28/12/2019	10569750.00
5	407734	28/12/2019	10569750.00
6	407735	28/12/2019	10569750.00
7	407736	28/12/2019	10569750.00
8	0039144 BOB	26/09/2019	4000000.00
9	407191	06/04/2019	3914989.00
10			
			67833804.00

Bank recocilation Statement-SBI			
	Balance as per cash Book-SBI		2752622.50
	Add Cheque issued but not cleared		28297.00
	Difference of Previous Years		0.28
	Balance as per Bank Pass Book-SBI		2780919.78

Bank recocilation Statement-PNB			
	Balance as per cash Book-PNB		5000.00
	Add Cheque Deposited but not cleared		5000.00
	Balance as per Bank Pass Book-PNB		0.00



[Signature]
 Section Officer
 H.P. State Audit Department
 Shimla-171009

Annexure - E, referred in Para: 4

TOURISM & CIVIL AVIATION
SDA COMPLEX, BLOCK -28, KASUMPATI SHIMLA
BALANCE SHEET FOR THE YEAR ENDING AS ON 31/03/2021

Expenditure	AMOUNT(RS.)	Income	Amount(Rs)
Corpus Fund		Fixed Assets	4187613.00
Opening Balance	75091886.50	Car (Innova)	1319101.00
Less: Excess of Income Over Expenditure	<u>7987374.00</u>	Car (Innova 2019-2020)	2128500.00
		Computers	330700.00
		Furniture & Fixture	<u>409312.00</u>
Sundry Creditors		8358708.00	
AK Builder	500000.00	Current Assets Loans & Advances	
Security of Chintpurani Block C	7825000.00	Recoverables	336365.00
Sunder Singh Driver	4.00	Recoverable from Director Tourism (OLD)	3874.00
Tourism Liability	<u>33704.00</u>	Recoverable from Tourism Department 20-21	11052.00
		Rent Recoverable	<u>321439.00</u>
		EMD & BID Security PD IDIPT	8325000.00
		Cash & Bank	78561017.50
		- Cash in hand	10000.00
		- Cash at Bank -SBI	0.50
		- Cash at Bank -PNB	7759841.00
		- Cash at Bank -FDR	<u>70791176.00</u>
		TDS Recoverable	27973.00
	<u>91437968.50</u>		<u>91437968.50</u>

As Compiled from information and explanation given and documents produced before us

For A. Singhi & Associates
Chartered Accountants

Amit Chopra
(Amit Chopra)
Partner
Membership No. 518064
FRN 021593N

Place: Shimla
Date :

Certified that on the basis of information given/provided to audit, I have audited the accounts of the H.P. Tourism Development Board for the year 2016-2017 to 2022-23 to the best of my knowledge. The accounts represent true and fair view of the Board, subject to the audit observations contained in the audit report.

[Signature]

Section Officer
H.P. State Audit Department
Shimla-171009

C/S

[Signature]

Director - cum - member Secy
Department of Tourism & CA
Kasumpti, Shimla-9

Annexure E-I, referred in para 4

TOURISM & CIVIL AVIATION
SDA COMPLEX, BLOCK -28, KASUMPATI SHIMLA
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING AS ON 31/03/2021

Expenditure	AMOUNT(RS.)	Income	Amount(Rs)
Electricity Expenses	12781.00	To Bank Interest-FDR	4605189.00
Expedition India Adventure Race ✓	92490.00	To Bank Interest-Saving Bank	76350.00
Telephone Expenses	7063.00	To Tender Fees	10050.00
Salary-Kangoo ✓	18965.00	To Sale of Literature & Posters	1430.00
Salary-DFO ✓	30344.00	To Project Development Fees Dharamshalla	2500000.00
Practical test Fees Drivers	2400.00	To Helisking	2350915.00
Professional Fees	18880.00		
Staff Salary	420555.00		
Salary Outsourced Staff	953082.00		
Excess of Income Over Expenditure	7987374.00		

9543934.00

9543934.00

As Compiled from information and explanation given
and documents produced before us

For A. Singhi & Associates
Chartered Accountants

(Amit Chopra)
Partner

Membership No. 518064
FRN 021593N

Place: Shimla
Date :


Section Officer
H.P. State Audit Department
Shimla-171009

Annexure E-II, referred in para 4

TOURISM & CIVIL AVIATION SDA COMPLEX, BLOCK -28, KASUMPATI SHIMLA RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDING AS ON 31/03/2021

RECEIPTS	AMOUNT(RS.)	PAYMENTS	Amount(Rs)
To <u>Balance b/d</u>		<u>Recurring Expenditure</u>	
- Cash in Hand	21242.00	By Electricity Expenses	12781.00
- Cash at Bank-SBI	2752622.50	By Expedition India Adventure Race	92490.00
- Cash at Bank-PNB	5000.00	By Telephone Expenses	7063.00
		By Salary-Kangoo	18965.00
Receipts		By Salary-DFO	30344.00
To Maturity of FDR	75366141.00	By Practical test Fees Drivers	2400.00
To Bank Interest-FDR	4605189.00	By Professional Fees	18880.00
To Bank Interest-Saving Bank	76350.00	By Staff Salary	420555.00
To Tender Fees	10050.00	By Salary Outsourced Staff	953082.00
To Sale of Literature & Posters	1430.00		
To Project Development Fees Dharamshalla	2500000.00		
To Helisking	2350915.00		
		By FDR Made During the Year	78323513.00
		By Recoverable From Tourism Department	11052.00
		By TDS	27973.00
		By <u>Balance c/d</u>	
		- Cash in hand	10000.00
		- Cash at Bank -SBI	0.50
		- Cash at Bank -PNB	7759841.00

87688939.50

87688939.50

As Compiled from information and explanation given and documents produced before us

For A. Singhi & Associates
Chartered Accountants

(Amit Chopra)

Partner

Membership No. 518064

ERN 021593N

Place: Shimla

Date :


Section Officer
H.P. State Audit Department
Shimla-171003

Annexure - E-III, referred in Para: 4

Detail of FDR

S. No	FDR Number	Date	Amount
1	419380 PNB	29/09/2020	6000000.00
2	0039144	17/12/2020	4268817.00
3	407732	17/12/2020	11268167.00
4	407733	17/12/2020	11268167.00
5	407734	17/12/2020	11268167.00
6	407735	17/12/2020	11268167.00
7	407736	17/12/2020	11268167.00
8	407191	06/04/2020	4181524.00
			70791176.00

Bank recocilation Statement-SBI

	Balance as per cash Book-SBI		0.50
	Difference of Previous Years		0.28
	Total		0.78
	Balance as per Bank Pass Book-SBI		0.00

Bank recocilation Statement-PNB

	Balance as per cash Book-PNB		7759841.00
	Add Cheque Deposited but not cleared		7759841.00
	Balance as per Bank Pass Book-PNB		0.00




 Section Officer
 H.P. State Audit Department
 Shimla-171009

Annexure - F, referred in Para 14

TOURISM & CIVIL AVIATION
SDA COMPLEX, BLOCK -28, KASUMPATI SHIMLA
BALANCE SHEET FOR THE YEAR ENDING AS ON 31/03/2022

Expenditure	Liability	AMOUNT(RS.)	Income	Assets	Amount(Rs)
Corpus Fund		55888962.50	Fixed Assets		2059113.00
Opening Balance	80950760.50		Car (Innova)	1319101.00	
Less: Excess of Income Over Expenditure	<u>25061798.00</u>		Computers	330700.00	
			Furniture & Fixture	<u>409312.00</u>	
Sundry Creditors		33708.00	Current Assets Loans & Advances		336365.00
Sunder Singh Driver	4.00		Recoverables		
Tourism Liability	<u>33704.00</u>		Recoverable from Director Tourism (OLD)	3874.00	
			Recoverable from Tourism Department 20-21	11052.00	
			Rent Recoverable	<u>321439.00</u>	
			Cash & Bank		53498275.50
			- Cash in hand	8900.00	
			- Cash at Bank -SBI	0.50	
			- Cash at Bank -PNB	6167231.00	
			- Cash at Bank -FDR	<u>47322144.00</u>	
			TDS Recoverable		27973.00
			Bank Charges Recoverable		944.00
		<u>55922670.50</u>			<u>55922670.50</u>

As Compiled from information and explanation given
and documents produced before us

For A. Singhi & Associates
Chartered Accountants

(Amit Chopra)
Partner
Membership No. 518064
FRN 021593N
UDIN 23518064BGSXE9230

Place: Shimla
Date : 03/01/2023

Certified that on the basis of information given/provided to audit, I have audited the accounts of the H.P. Tourism Development Board for the year 2016-2017 to 2022-23 to the best of my knowledge. The accounts represent true and fair view of the Board, subject to the audit observations contained in the audit report.



Section Officer
H.P. State Audit Department
Shimla-171009

C/S


Director - cum member Secy
Department of Tourism & CA
Kasumpti, Shimla-9

TOURISM & CIVIL AVIATION
SDA COMPLEX, BLOCK -28, KASUMPATI SHIMLA
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING AS ON 31/03/2022

As Compiled from information and explanation given
and documents produced before us

(Amit Chopra)
Partner
Membership No. 518064
FRN 021593N

Section Officer
H.P. State Audit Department
Shimla-171009

Annexure F-II, referred in Para. 4

TOURISM & CIVIL AVIATION SDA COMPLEX, BLOCK -28, KASUMPATI SHIMLA RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDING AS ON 31/03/2022

RECEIPTS	AMOUNT(RS.)	PAYMENTS	Amount(Rs)
To <u>Balance b/d</u>		<u>Recurring Expenditure</u>	
- Cash in Hand	10000.00	Office Expenses (OE)	
- Cash at Bank-SBI	0.50	Computer repair & Maintenance	3500.00
- Cash at Bank-PNB	7759841.00	Digital Signature Expenses	5000.00
		Electricity Expenses	177019.00
		Garbage Collection expenses	18154.00
		Other Expenses	4982.00
		Printing & Stationery	37576.00
		Telephone & Internet Expenses	84040.00
			330271.00
		Salary & Wages	
		Our sourced Expenses	7795364.00
		Salary of Secondment Basis	4127813.00
		Wages of Home Guard	488415.00
			12411592.00
		Advertisement	12081.00
		Arbitration Expenses	378321.00
		Electricity expenses of Kangra Fort	86150.00
		Honorarium Paid	213871.00
		Hospitality Expenses	91877.00
		HPTDC-Purchase of Volvo Bus	12000000.00
		Medical Reimbursement	23674.00
		Motor Vehicle Expenses	2673506.00
		Power Availability certificate from HPSEBL	160000.00
		Renovation of Fire office & Town Hall	502152.00
		Sumptuary Allowance	21700.00
		Telephone Expenses of VC	11400.00
		Travelling Expenses of VC	7372.00
		Travelling Expenses	8594.00
Receipts			
To Bank Interest-FDR	3451466.00	By Increase in Current Assets	944.00
To Bank Interest-Saving Bank	116402.00	BY FDR Made During the Year	68410545.00
To Lease rent Water Sports Taleru	300750.00		
To Sale of Literature & Posters	2145.00	By <u>Balance c/d</u>	
		- Cash in hand	8900.00
To Maturity of FDR	91879577.00	- Cash at Bank -SBI	0.50
		- Cash at Bank -PNB	6167231.00
	<u>103520181.50</u>		<u>103520181.50</u>

As Compiled from information and explanation given and documents produced before us

For A. Singhi & Associates
Chartered Accountants

(Amit Chopra)
Partner
Membership No. 518064
FRN 021593N
UDIN 23518064BGSXEA9230


Section Officer
H.P. State Audit Department
Shimla-171009

Place: Shimla
Date : 03/01/2023

Annexure - G, referred in para 4

TOURISM DEVELOPMENT BOARD
Block No-28, SDA COMPLEX
KASUMPTI, SHIMLA

Balance Sheet For The Year Ending as on 31st March 2023

Liabilities	Amount(Rs.)	Assets	Amount(Rs.)
Corpus Fund		Fixed Assets	
Opening Balance	55,888,962.50	Car (Innova)	1,319,101.00
Add : Excess Of Income Over Expenditure	21,107,471.28	Computers	330,700.00
		Furniture & Fixture	409,312.00
			2,059,113.00
Sundry Creditors		Current Assets Loans & Advances	
Sunder Singh Driver	4.00	Recoverables	
Tourism Liability	33,704.00	Recoverable From Director Tourism (OLD)	3,874.00
		Rent Recoverable	321,439.00
		TDS Recoverable	27,973.00
		Bank Charges Recoverable	944.00
			354,230.00
		Advance to MD HPTDC (Furniture & Fixture)	12,500,000.00
		Cash & Bank	
		Cash in Hand	4,300.00
		PNB	4,399,064.78
		FDR	57,713,434.00
			62,116,798.78
Total	77,030,141.78	Total	77,030,141.78

Accountant

Joint Director

Compiled on the basis of books and record
produced for our verification

For Mukesh K Sharma & Associates
Chartered Accountants

CA Mukesh Sharma
Partner M.No-096251



Place: Shimla
Date: 23/09/2023
UDIN : 23096251BGSBSY4249

Certified that on the basis of information given/provided to audit, I have audited the accounts of the H.P. Tourism Development Board for the year 2016-2017 to 2022-23 to the best of my knowledge. The accounts represent true and fair view of the Board, subject to the audit observations contained in the audit report.

[Signature]

Section Officer
H.P. State Audit Department
Shimla-171009

C/S

[Signature]

Director - Cum member Secy
Department of Tourism & CA
Kasumpti, Shimla-9

TOURISM DEVELOPMENT BOARD
Block No-28 SDA COMPLEX
KASUMPTI SHIMLA

ExpenditureAmount (Rs.)IncomeAmount (Rs.)

Bank Charges	377.60
Office Expenses (OE)	82,635.93
Consent Fees	375,005.00
Salary & Wages	4,031,860.00
Salary of Secondment Basis	1,052,454.00
Wages of Home Guard	194,326.00
Inauguration Expenses (ADB)	336,005.00
Honorarium Paid	270,000.00
Hospitality Expenses	89,817.00
Motor Vehical Expenses	2,458,306.00
Sumptuary Allowance	24,800.00
Telephone Expenses of VC	15,200.00
Travelling Expenses	75,898.00
Quiz Competition Expenses	499,000.00
Professional Charges	456,680.00
Repair & Maintenance (HPTDB Office)	1,283,500.00
	11,245,864.53

Bank Interest-FDR	3,105,873.00	
Bank Interest-Saving Bank	69,383.00	
License Fee Daramshala Ropeway	5,000,000.00	
Annual Lease Rent Tracker Hut	147,960.00	
License Fee Solang Valley Ropeway	8,429,430.00	
Other Income	515,272.81	
License Fee Jakhoo Ropeway	15,085,417.00	32,353,335.81

Total	32,353,335.81
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Total	32,353,335.81
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CA Mukesh Sharma
Partner M.No-096251

Section Officer
H.P. State Audit Department
Shimla-171009

Section Officer
H.P. State Police Department
Shimla-171005

Annexure - 'H' referred in Para: 5, 7.1, 7.3

Himachal Pradesh Tourism Development Board, Shimla-171009		
Sr No	Detail of Balance as per cash book, as on 31-03-2023	Amount
1	Cash in hand, as on 31-03-2023	4300.00
2	Investment in TDR/FDR as on 31-03-2023	55244045.00
3	Balance in PNB Saving Bank Account as No. 4193000100078928 on 31-03-2023	4399064.78
Total		59647409.78

Bank Reconciliation Statement of Himachal Pradesh Tourism Development Board Shimla, as on 31-03-2023.		
Balance as per cash book, as on 31-03-2023		59647409.78
Balance as per bank pass books, as on 31-03-2023		4399064.78
Difference		55248345.00
Balance as per cash book, as on 31-03-2023		59647409.78
Less (-)	Cash in hand as on 31-03-2023	4300.00
Add (-)	Investment in TDR/FDR as on 31-03-2023	55244045.00
Total of Substraction		55248345.00
Balance as per bank pass books (Including FDRs), as on 31-03-2021		4399064.78
Difference after reconciliation (Addition and subtraction)		0.00

Statement of FDRs, as on 31-03-2023, in respect of Nagar Panchayat Sunni, Distt. Shimla (H.P.)

Sr. No.	Bank Name	Date of Investment	Amount invested	Date of Maturity	Maturity Amount
1	H.P. State Co-operative Bank Kasumpti, Shimla-9	10-11-2021	9900000.00	10-08-2023	10846170.00
2	H.P. State Co-operative Bank Kasumpti, Shimla-9	11-11-2021	9900000.00	10-08-2023	10846170.00
3	H.P. State Co-operative Bank Kasumpti, Shimla-9	12-11-2021	9900000.00	10-08-2023	10846170.00
4	H.P. State Co-operative Bank Kasumpti, Shimla-9	02-01-2023	2158628.00	02-01-2024	2308065.00
5	PNB Kasumpti, Shimla-9	02-01-2023	1800000.00	02-05-2023	1826908.00
6	PNB Kasumpti, Shimla-9	17-02-2023	2500000.00	14-12-2024	2850169.00
7	PNB Kasumpti, Shimla-9	17-02-2023	4000000.00	14-12-2024	4560271.00
8	PNB Kasumpti, Shimla-9	17-02-2023	15085417.00	14-12-2024	17219986.00
Total amount in TDR/FDRs as on 31-03-23			55244045.00		61303909.00



Section Officer
H.P. State & Dist Department
Shimla-171009


Drawing and Disbursing Officer
Tourism & Civil Aviation Deptt.
DDO Code : 068

Annexure "A-1", referred in Para: 5, 7, 73

SHIMLA, SDA COMPLEX
SDA COMPLEX, SHIMLA
KASUMPATI
SHIMLA

To 26-03-2024
M/S DIRECTOR TOURISM CIVIL AVIATION HIMACHAL PRADESH
DEPUTY DIRECTOR TOURISM CIVIL AVIATION
HIMACHAL PRADESH SHIMLA
SHIMLA
HIMACHAL PRADESH-171001
INDIA

Dear Sir/Madam

Account No: 4193000100078928 of DIRECTOR TOURISM CIVIL AVIATION HIMACHA

This is to certify that the balance outstanding to
your Credit in the above account at the close
of business as on 31-03-2023 is RUPEES 4399064.78 /=
(RUPEES Forty Three Lakh Ninety Nine Thousand Sixty Four and
Paise Seventy Eight Paise Only.)

Assuring you of our best services at all times.

Thanking you,

Yours faithfully,

Branch Manager.



Annexure-I, referred in Para: 6.1

Himachal Pradesh Tourism Development Board, Shimla-171009				
Income 2016-17				
Months	Income from Other Sources	GIA Received During the year	Interest Income	Total
Apr-16	3016750.00	0.00	10319805.00	13336555.00
May-16	1265628.00	0.00	0.00	1265628.00
Jun-16	80975.00	0.00	0.00	80975.00
Jul-16	23160.00	0.00	0.00	23160.00
Aug-16	26710.00	0.00	0.00	26710.00
Sep-16	31750.00	0.00	0.00	31750.00
Oct-16	2175.00	0.00	0.00	2175.00
Nov-16	3020075.00	0.00	0.00	3020075.00
Dec-16	5062000.00	0.00	0.00	5062000.00
Jan-17	95150.00	0.00	0.00	95150.00
Feb-17	153380.00	0.00	0.00	153380.00
Mar-17	1764662.00	199521000.00	0.00	201285662.00
Total	14542415.00	199521000.00	10319805.00	224383220.00

Himachal Pradesh Tourism Development Board, Shimla-171009				
Income 2017-18				
Months	Income from Other Sources	GIA Received During the	Interest Income	Total
Apr-17	5110993.00	0.00	649573.00	5760566.00
May-17	85175.00	0.00	0.00	85175.00
Jun-17	24000.00	0.00	0.00	24000.00
Jul-17	2000000.00	0.00	0.00	2000000.00
Aug-17	190593.00	0.00	0.00	190593.00
Sep-17	52500.00	0.00	1939668.00	1992168.00
Oct-17	0.00	0.00	4029.00	4029.00
Nov-17	1535400.00	0.00	3765910.00	5301310.00
Dec-17	2024.00	0.00	27349.00	29373.00
Jan-18	418571.00	0.00	0.00	418571.00
Feb-18	2125625.00	0.00	0.00	2125625.00
Mar-18	1062967.00	0.00	17201.00	1080168.00
Total	12607848.00	0.00	6403730.00	19011578.00

Himachal Pradesh Tourism Development Board, Shimla-171009				
Expenditure 2016-17				
Months	Expenditure	Amount released to Institutions	Total Expenditure	Remarks
Apr-16	127175.00	0.00	127175.00	
May-16	392219.00	7500000.00	7892219.00	
Jun-16	4819455.00	2500000.00	7319455.00	
Jul-16	317473.00	1941500.00	2258973.00	
Aug-16	260695.00	0.00	260695.00	
Sep-16	281731.00	0.00	281731.00	
Oct-16	389796.00	2550000.00	2939796.00	
Nov-16	4270332.00	720000.00	4990332.00	
Dec-16	390434.00	12500000.00	12890434.00	
Jan-17	359313.00	0.00	359313.00	
Feb-17	249435.00	12500000.00	12749435.00	
Mar-17	204023.00	0.00	204023.00	
Total	12062081.00	40211500.00	52273581.00	

Himachal Pradesh Tourism Development Board, Shimla-171009				
Expenditure 2017-18				
Months	Expenditure	Amount released to Institutions	Total Expenditure	Remarks
Apr-17	288547.00	0.00	288547.00	
May-17	270108.00	0.00	270108.00	
Jun-17	244509.00	0.00	244509.00	
Jul-17	477222.00	0.00	477222.00	
Aug-17	244986.00	4660000.00	4904986.00	
Sep-17	34534.50	31645000.00	31679534.50	
Oct-17	231526.00	0.00	231526.00	
Nov-17	116667.00	6070000.00	6186667.00	
Dec-17	72525.00	0.00	72525.00	
Jan-18	237424.00	0.00	237424.00	
Feb-18	110165.00	0.00	110165.00	
Mar-18	148222.00	0.00	148222.00	
Total	2476435.50	42375000.00	44851435.50	

Himachal Pradesh Tourism Development Board, Shimla-171009				
Income 2018-19				
Months	Income from Other Sources	GIA Received During the year	Interest Income	Total
Apr-18	1309180.00	0.00	0.00	1309180.00
May-18	19126.00	0.00	544057.00	563183.00
Jun-18	85075.00	0.00	40969.00	126044.00
Jul-18	2275.00	0.00	0.00	2275.00
Aug-18	2392050.00	0.00	0.00	2392050.00
Sep-18	600.00	0.00	52890.00	53490.00
Oct-18	148930.00	0.00	0.00	148930.00
Nov-18	21000.00	0.00	0.00	21000.00
Dec-18	48350.00	0.00	52280.00	100630.00
Jan-19	0.00	0.00	0.00	0.00
Feb-19	505000.00	0.00	0.00	505000.00
Mar-19	500.00	0.00	0.00	500.00
Total	4532086.00	0.00	690196.00	5222282.00

Himachal Pradesh Tourism Development Board, Shimla-171009				
Income 2019-20				
Months	Income from Other Sources	GIA Received During the year	Interest Income	Total
Apr-19	1492365.00	0.00	167311.00	1659676.00
May-19	26675.00	0.00	0.00	26675.00
Jun-19	79875.00	0.00	44794.00	124669.00
Jul-19	4014536.00	0.00	0.00	4014536.00
Aug-19	102700.00	2500000.00	0.00	2602700.00
Sep-19	97310.00	0.00	0.00	97310.00
Oct-19	109000.00	0.00	786138.00	895138.00
Nov-19	1888625.00	0.00	0.00	1888625.00
Dec-19	0.00	0.00	3818292.00	3818292.00
Jan-20	10000.00	0.00	0.00	10000.00
Feb-20	96000.00	0.00	0.00	96000.00
Mar-20	5000.00	0.00	10339.00	15339.00
Total	7922086.00	2500000.00	4826874.00	15248960.00


 Section Officer
 H.P. State Tourism Department
 Shimla-171009


 Drawing and Disbursing Officer
 Tourism & Civil Aviation Deptt.
 DDO Code : 068

Himachal Pradesh Tourism Development Board, Shimla-171009				
Income 2022-23				
Months	Income from Other Sources	GIA Received During the year	Interest Income	Total
Apr-22	0.00	0.00	0.00	0.00
May-22	0.00	0.00	0.00	0.00
Jun-22	0.00	0.00	27345.00	27345.00
Jul-22	0.00	0.00	0.00	0.00
Aug-22	0.00	0.00	0.00	0.00
Sep-22	0.00	0.00	592207.00	592207.00
Oct-22	72760.00	0.00	0.00	72760.00
Nov-22	0.00	0.00	0.00	0.00
Dec-22	0.00	0.00	7530.00	7530.00
Jan-23	17960417.00	0.00	44277.00	18004694.00
Feb-23	6953433.00	0.00	0.00	6953433.00
Mar-23	4550000.00	0.00	8002.00	4558002.00
Total	29536610.00	0.00	679361.00	30215971.00

Himachal Pradesh Tourism Development Board, Shimla-171009				
Months	Expenditure -2022-23		Total Expenditure	Remarks
	Expenditure	Amount released to Institutions		
Apr-22	1022377.00	0.00	1022377.00	
May-22	1609768.00	0.00	1609768.00	
Jun-22	699502.00	0.00	699502.00	
Jul-22	2061216.00	0.00	2061216.00	
Aug-22	1035042.00	0.00	1035042.00	
Sep-22	242353.00	12500000.00	12742353.00	
Oct-22	1086919.00	0.00	1086919.00	
Nov-22	378687.00	0.00	378687.00	
Dec-22	107541.00	0.00	107541.00	
Jan-23	623605.00	0.00	623605.00	
Feb-23	257629.00	0.00	257629.00	
Mar-23	1620220.00	0.00	1620220.00	
Total	10744859.00	12500000.00	23244859.00	

Himachal Pradesh Tourism Development Board, Shimla-171009				
Year	Income		Expenditure	
	Actual Income	Approved budget	Actual Expenditure	Approved budget
2016-17	224383220.00	0.00	52273581.00	0.00
2017-18	19011578.00	0.00	44851435.50	0.00
2018-19	5222282.00	0.00	7880172.00	0.00
2019-20	15248960.00	0.00	7178533.00	0.00
2020-21	9543934.00	0.00	1556560.00	0.00
2021-22	3870763.00	0.00	28932561.00	0.00
2022-23	30215971.00	0.00	23244859.00	0.00
Total	307496708.00	0.00	165917701.50	0.00


 Section Officer
 H.P. State Audit Department
 Shimla-171009


 Drawing and Disbursing Officer
 Tourism & Civil Aviation Deptt.
 DDO Code : 068

Annexure-2, referred in para 6.2

Difference in the figure of Balance Sheet and trial Balance(Cash Book/Ledger)							
Financial Year	Head of Income	Cash Book Page	Head of Exp.	Amount as per Cash book/Ledger	Amount as per Balance Sheet	Difference	Remarks
2016-17		29	Salary of re-employed staff/ Ledger Page-43-44	523870	440000	83870	The entries were taken in Balance sheet on accrual basis.
	TDS deducted	45		396045	0	396045	The entries/Head of account were not shown in the Balance Sheet as well as Income and Expenditure Account
	TDS deducted	69		72000	0	72000	
	TDS deducted	117		432000	0	432000	
	TDS deducted	147		250000	0	250000	
2019-20	Performance Security Refunded (Released as per Cash Book on 17-10-2019, 7825000 + 500000)	174		8325000.00	8325000.00	0.00	Performance security was released by the Board as per Cash Book page 174 dated 17-10-2019 but the amount of security was shown in B/S at liability side, as on 31-03-2021
2019-20	Paid on 12/12/2019 & recouped 18/09/2020	178 184	Loan given to Tourism Deptt. to purchase a vehicle and recouped in same year	2128500	2128500	0	Shown in the Assets side of Balance Sheet whereas the amount of loan was recouped during the same F/A 2019-20 and do not required to be shown in B/S
2020-21	Performance Security Refunded (Released as per Cash Book on 17-10-2019, 7825000 + 500000)	174		8325000.00	8325000.00	0.00	Performance security was released by the Board as per Cash Book page 174 dated 17-10-2019 but the amount of security was shown in B/S at liability side, as on 31-03-2021
2022-23	Quiz Competition Jan bhagidhari (Exp. Pertain to Tourism Deptt.) Payment made from 28-7-22 to 25-8-22 & recouped on 04-01-23 CBP-20	274 to 07	Expenditure for prize distribution in respect of tourism development deptt. was entered in the cash book of HPTDB	499000	499000	0	Exp. pertaining to Tourism development deptt. Which was recouped within the F/A 2021-22. Hence the entry should be taken under loan and advances instead of booking the income and Exp. in Income and Expenditure account.
2022-23	Investment in FDR	29		55244045	57713434	2469389	Interest on FDRs was taken in BS on accrual basis.
	Total Difference			76195460.00			

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Annexure - CK", referred in para: 9.1

Himachal Pradesh Tourism Development Board, Shimla-171009					
Statement showing the detail of Grant In Aid received during the period 04-2016 to 03-2023					
Date	CBP	Grant in Aid Received	Received/Mode	Purpose	Received in Bank Account
31-03-2017	87	199521000.00	Through RTGS/Online NEFT UNB0015300PUNBH17090927710E PAYMENT MINISTR	Sanction letter Not received	31-03-2017
13-08-2019	167	2500000.00	NEFT*PUNB0015300*PUNBH19225800 604*E PAYMENT MINIS	Sanction letter Not received	13-08-2019
Total		202021000.00			



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Annexure - "2", referred in para: 9.2, 11.1

Himachal Pradesh Tourism Development Board, Shimla-171009				
Detail of amount/Grant in aid released to Various Institutions/Depts. and organisation without any estimates and justification.				
Date	CBP	Amount Paid	Amount Paid to	Remarks
08-06-2016	45	2500000.00	HPMC Sunder Nagar Jarol, Distt. Mandi for C/o Way site ammunities (TRC Toilets at WSA at Jarol Complex)	UC, Estimate and bill vouchers were not obtained
09-06-2016	46	1640000.00	Distt. Tourism Development Office Kangra for Beautification of mela ground Praur of Baba Sidh ghoriya, Kangra H.P.	UC, Estimate and bill vouchers were not obtained
12-07-2016	50	2129000.00	Distt. Tourism Development Office Kullu for Sulabh chaulaya at Banjar, Distt. Kullu	UC, Estimate and bill vouchers were not obtained
23-05-2016	42	7500000.00	Distt. Tourism Development Office Kangra at D/shala for paragliding event.	UC, Estimate and bill vouchers were not obtained
04-10-2016	63	2500000.00	Distt. Tourism Development Office Kullu for Renovation of Bus Stand Manali, Distt. Kullu	UC, Estimate and bill vouchers were not obtained
18-11-2016	69	4030688.00	DC Kullu, H.P., for Solang Nallah Rope way	UC, Estimate and bill vouchers were not obtained
18-11-2016	72	5000000.00	Distt. Tourism Development Office Kangra for renovation of old pond made in the year 1405 by the Raja Hari Chand	UC, Estimate and bill vouchers were not obtained
12-12-2016	74	7500000.00	DDT&CA Shimla beautification of Sharaikoti temple at Rampur	UC, Estimate and bill vouchers were not obtained
03-02-2017	80	300000.00	M/s Manali Hoteliers Association, Manali	UC, Estimate and bill vouchers were not obtained
		7500000.00	Beautification of Navnag Temple Jhil Sarpara, Kullu	UC, Estimate and bill vouchers were not obtained
Total		40599688.00		
21-07-2016	52	10614000.00	DDT & CA Shimla for Improvement and upgradation of link road Mata Sharaikoti Temple	UC, Estimate and bill vouchers were not obtained
14-07-2016	51	1398500.00	Distt. Tourism Development Officer Kangra at D/Shala for Project at Macloedganj near Dalailama Temple (Vehicle and walking RD)	UC, Estimate and bill vouchers were not obtained
18-11-2016	69	648000.00	M/s Viacom 18 media Pvt. Ltd. Gurgaon for production of promotional film promote tourism H.P.	UC, Estimate and bill vouchers were not obtained
08-07-2017	103	200000.00	Paid to M/s OCA (India) Northern chapter Chandigarh on A/C of Car Rally from Chandigarh to Shimla.	UC, Estimate and bill vouchers were not obtained
Total		12860500.00		
08-08-2017	106	2500000.00	DC Shimla for Beautification of Navnag Temple Jhil Sarpara, Kullu	UC, Estimate and bill vouchers were not obtained
30-08-2017	108	216000.00	M/s Viacom 18 media Pvt. Ltd. Gurgaon for Film production	UC, Estimate and bill vouchers were not obtained
20-09-2017	111	10000000.00	MD HPTDC Shimla for interpretation centre/ multipurpose halls & wayside amenities at Narkanda Shimla (H.P.)	UC, Estimate and bill vouchers were not obtained
20-09-2017	111	375000.00	Paid to DDT&CA Kangra for Hot Water spring at Tatwani	UC, Estimate and bill vouchers were not obtained
20-09-2017	111	450000.00	Paid to DDT&CA Kangra for Beautification of Sidh Gorian Temple.	UC, Estimate and bill vouchers were not obtained
20-09-2017	111	250000.00	Paid to DDT&CA Kangra for Beautification for Sukker Mashehar D/Shala	UC, Estimate and bill vouchers were not obtained
20-09-2017	111	250000.00	Paid to DDT&CA Kangra for beautification of Singh Sabha Gurdwara at D/Shala	UC, Estimate and bill vouchers were not obtained

Annexure "M", referred in para: 9.4

Himachal Pradesh Tourism Development Board, Shimla-171009									
Statement of Income received during the period 04/2016 to 03/2023 but relevant updated record was not shown to audit									
Sr. No.	Financial Year/ Head of Income	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	Total
1	Lease Rent	357855	631355	0	1492365	125000	175750	0	2782325
2	Tracker Hut	0	0	36380	94080	0	0	147960	278420
3	TRC Solan	0	0	145000	45000	0	0	0	190000
4	Rent TRC Suketi	0	7000	20000	0	0	0	0	27000
5	Jakhoo Ropway	0	0	500000	0	0	0	15085417	15585417
6	Solang Velley Ropway	0	0	2000000	0	0	0	9303233	11303233
7	Fee Baddi	0	0	384000	73000	0	0	0	457000
8	Fee Behral	0	0	96000	0	0	0	0	96000
9	DDTSCA Solan Rent	0	45000	0	0	0	0	0	45000
10	Car Parking nalagarh	0	0	52500	0	0	0	0	52500
11	Project Dev. fee	6341669	2396500	0	0	2500000	0	5000000	16238169
12	Fee Paonta Sahib	0	0	320000	128000	0	0	0	448000
13	Royalty Heli Sking at Manali	1251978	1006243	799435	1492365	2350915	0	0	6900936
14	Licence Fee Ski Himalya Manali	6000000	8000000	2000000	0	0	0	0	16000000
Total		13951502	12086098	6353315	3324810	4975915	175750	29536610	70404000


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Annexure "H", referred in para: 10.2

Detail of amount of interest on loan not credited in the TDB's account till 31.3.2023			
As per the agreement with Department of Tourism & Civil Aviation letter No. TSM-A(3)-1/2002, dated 30.09.2005			
Sr. No.	Month	Amount (In Rs.)	Remarks
	Feb-97	752680.00	Amount of interest on loan was not credited in the TDB's account till 31.3.2023
1	Sep-97	412500.00	
2	Mar-98	412500.00	
3	Sep-98	412500.00	
4	Mar-99	412500.00	
5	Sep-99	412500.00	
6	Mar-00	412500.00	
7	Sep-00	412500.00	
8	Mar-01	412500.00	
9	Sep-01	412500.00	
10	Mar-02	412500.00	
11	Sep-02	412500.00	
12	Mar-03	412500.00	
13	Sep-03	412500.00	
14	Mar-04	412500.00	
15	Sep-04	412500.00	
16	Mar-05	412500.00	
17	Sep-05	412500.00	
18	Mar-06	412500.00	
19	Sep-06	412500.00	
20	Mar-07	412500.00	
21	Sep-07	412500.00	
22	Mar-08	412500.00	
23	Sep-08	412500.00	
24	Mar-09	412500.00	
25	Sep-09	412500.00	
26	Mar-10	412500.00	
27	Sep-10	412500.00	
28	Mar-11	412500.00	
29	Sep-11	412500.00	
30	Mar-12	412500.00	
31	Sep-12	412500.00	
32	Mar-13	412500.00	
33	Sep-13	412500.00	
34	Mar-14	412500.00	
35	Sep-14	412500.00	
36	Mar-15	412500.00	
37	Sep-15	412500.00	
38	Mar-16	412500.00	
39	Sep-16	412500.00	
40	Mar-17	412500.00	
41	Sep-17	412500.00	
42	Mar-18	412500.00	
43	Sep-18	412500.00	
44	Mar-19	412500.00	
45	Sep-19	412500.00	
46	Mar-20	412500.00	
47	Sep-20	412500.00	
48	Mar-21	412500.00	
49	Sep-21	412500.00	
50	Mar-22	412500.00	
51	Sep-22	412500.00	
52	Mar-23	412500.00	
Total		22202680.00	

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