

Audit and inspection report on the accounts of H.P. Tourism Development Board,
Shimla-171009 for the period from 04/2009 to 03/2010.

Part-I

The latest position of the audit paragraphs in r/o previous audit reports was as under :-

(a) Audit note for the period 2004-05 to 2006-07

(1)	Para No. 7	Outstanding
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(b) Audit note for the period 2007-08 and 2008-09

(1)	Para No. 2	Settled
(2)	Para No. 3	Outstanding
(3)	Para No. 4	Settled (latest-position re-drafted)
(4)	Para No. 5	Outstanding
(5)	Para No. 6	Outstanding
(6)	Para No. 7	Settled (Re-drafted)
(7)	Para No. 8	Outstanding
(8)	Para No. 9(a)	Outstanding
(9)	Para No. 9(b)	Outstanding
(10)	Para No. 9(c)	Outstanding
(11)	Para No. 9(d)	Outstanding

Part-II

1. Present Audit :-

The audit of H.P. Tourism Development Board, Shimla for the year 2009-10 was conducted by Sh. Anil Kumar Mehra, Section Officer of Local Audit Department, H.P., Shimla-171009 from 18-11-2010 to 24-11-2010 in the headquarter office of Department of Tourism, Shimla-171009.

2. Audit Fee :-

The audit fee for the period from 18-11-2010 to 24-11-2010 worked out to ₹3600/-. The Secretary H.P. State Tourism Development Board, Shimla-171009 has been requested vide Section Officer letter No. 130 Audit 2009-10 dated 24-11-2010 to remit the same amount in favour of

Director, Local Audit Department, Shimla-9 through banker's cheque/demand draft payable at Shimla.

3. Financial Position :-

The financial position of the board has been given in the balance sheet for the financial year 2009-10 which also include Trial Balance, Income & Expenditure account are annexed to this report at Annexure A, B and C respectively.

4. Non-realisation of forfeited amount ₹2,40,000/-

During the course of audit, it is found that as per agreement deed dated 5th May, 2008, Himachal Pradesh Tourism Department had granted a license in favour of Sh. Chanchal Kaundal, s/o Sh. Jagdish Ram Kaundal, Village Shalwin, P.O. Dear Parel Tehsil Bhoranj, Distt Hamirpur H.P. for maintenance and running of the "Trekking Hostel" at "Janjheli", Distt Mandi having an area of 238.57m² for a period of 5 years on the annual licence fee of ₹2,40,000/-. The amount was required to be paid in advance on quarterly basis beside security/earnest money of ₹2,40,000/-. The lessee had deposited the licence fee for the quarters May, 08 to July, 08 and August, 08 to October, 08 and there after failed to pay the licence fee, hence as per the terms and conditions of the agreement, the security amount/earnest money required to be forfeited. Although the security amount to the tune of ₹2,40,000/- has been forfeited but the same has not been deposited in the H.P. Tourism Development Board fund. During the detail scrutiny of the record, it is found that the forfeited amount had been deposited in other account. Hence, it is advised that the same may be transferred to H.P. Tourism Development Board and the compliance of the same may be shown to audit.

5. Excess payment of ₹3677/- as surcharge on electricity bills :-

During the scrutiny of electricity bills of Kangra fort for the year 2009-10, it is noticed that all the bills have been paid after the due dates of its payments and resultantly additional amount of ₹3677/- has been paid in the shape of surcharge. The detail of such bills are given below :-

Bill No/Date	Amount payable by due dates	Amount payable after due dates	Surcharge
<u>266923</u> 25-08-09	1,17,330/-	1,18,462/-	1132/-
<u>266946</u>	1,31,741/-	1,33,009/-	1268/-

25-09-09			
<u>266079</u> 21-01-10	60,038/-	60,616/-	578/-
<u>266163</u> 24-02-10	72,720/-	73,469/-	699/-
			3,677/-

Hence additional payment of above ₹3,677/- due to delay may either be justified or recovered from the person at fault and deposited in the HPTDB account under intimation to this office. Beside above, it is suggested that in future the payments of electricity bills in r/o kangra fort may be ensured to be paid on or before the due date to avoid any additional financial burden.

6. Utilisation of Central Financial Assistant to the tune of ₹19,06,00,000/- :-

during the financial year 2009-10 an amount of ₹19,23,00,000/- has been received for different activities/projects from the Govt of India, Ministry of Tourism, as per annexure 'D'. (Attached). Out of which a sum of ₹19,06,00,000/- has been released for execution of project/activities and balance of ₹17,00,000/- is yet to be released for the activities/projects. In this connection, it is suggested that the utilization certificate may be obtained from the quarters concerned and shown to audit next time. Further, it may also be ensured that the balance amount is also utilized for the purpose for which it was received & the compliance may be shown at the time of next audit along-with utilization certificate.

7. Amount payable of ₹1900/- :-

A sum of ₹1000/- and ₹900/- have been shown payable to Sh. Manohar Singh and Department of Tourism respectively. The same may be settled to clear the liability shown in the balance sheet and compliance reported to audit next time.

8. Sale of Literature to the tune of ₹1,42,578/- :-

A Sum of ₹1,42,578/- were shown received under the head of account "Sale of Literature". It is noticed that the literature related to tourism development has been printed by the Department of Tourism and handed over the same to Tourism Development Board for further Sale. But no such stock account of these literature was prepared by the board due to which the sale proceed could not be checked in audit. In the previous year report it was suggested that stock a/c of literature may be ensured to put up/shown to audit but no action in this connection has been taken. So it is again suggested that stock a/c of literature pertaining to the years 2007-08] 2008-09 and 2009-10 may be made available at the time of next audit.

9. Minor objection statement :-

No minor objection statement was issued separately. All the minor objections had been settled on the spot.

10. Conclusion :-

The accounts need to be maintained as suggested in the audit report from time to time.

Deputy Director,
Local Audit Department,
Himachal Pradesh, Shimla-171009.

Endst.No. Fin(LA)H(2)C(15)(14)254/07

dated, Shimla-171009.

Copy is forwarded for the information & necessary action to :-

- (1) The Secretary, HP. State Tourism Development Board, Shimla-9.
- (2) The Secretary (Tourism) to the Govt. Of H.P.

Deputy Director,
Local Audit Department,
Himachal Pradesh, Shimla-171009.

(Anoop Kumar Gharu)