

HP STATE DISASTER MANAGEMENT
AUTHORITY



4th
ANNUAL REPORT AND ANNUAL
ACCOUNTS

FOR THE YEAR

2013-14
To
2019-20

AND

AUDIT REPORT THEREON

TABLE OF CONTENTS

	<u>PARTICULARS</u>	<u>PAGES</u>
1.	APPROVAL AND ADOPTION	= 1
2.	SDMA VISION	= 2
3.	SDMA MISSION	= 2
4.	CONSTITUTION/COMPOSITION OF SDMA	= 3
5.	ROLE & RESPONSIBILITY OF SDMA	= 3-4
6.	STATE EXECUTIVE COMMITTEE(SEC)	= 5
7.	ANNUAL ACCOUNT & AUDITOR REPORT 19-20 SDMA/DDMA _s	=6-35
8.	ANNUAL ACCOUNT & AUDITOR REPORT 18-19 SDMA/DDMA _s	=36-62
9.	ANNUAL ACCOUNT & AUDITOR REPORT 17-18 SDMA/DDMA _s	=63--89
9.	ANNUAL ACCOUNT & AUDITOR REPORT 16-17 SDMA/DDMA _s	=90-116
9.	ANNUAL ACCOUNT & AUDITOR REPORT 15-16 SDMA/DDMA _s	=117-142
9.	ANNUAL ACCOUNT & AUDITOR REPORT 14-15 SDMA/DDMA _s	=143-167
9.	ANNUAL ACCOUNT & AUDITOR REPORT 13-14 SDMA/DDMA _s	=168-192
8.	REPLY OF AUDIT REPORT	=193-209
9.	PHYSICAL TARGETS/ACHIEVEMENTS (2019-20)	=220-222
10.	ANNUAL REPORT FOR 2019-20	=223

**MEMORANDUM FOR THE CONSIDERATION OF HP STATE
DISASTER MANAGEMENT AUTHORITY (HPSDMA):**

Subject: To adopt and approve the Annual Accounts/
Report and Audit Report for the year 2013-14 to 2019-20 in
respect of HPSDMA/DDMAs:

With a view to provide effective management of disasters and for matters connected therewith or incidental thereto, Parliament enacted Disaster Management Act-2005 which is being implemented in Himachal Pradesh also. To carry out purposes of the Act *ibid*, Government of HP framed HP State Disaster Management Rules-2011. As per provision of Section 78 of the Act, State Disaster Management Authority was constituted as per provision of Section 14 of the Act under the Chairpersonship of Hon'ble Chief Minister, HP for the implementation of various provisions of the Act, policy and plans setting forth powers and functions of Authority *vide* section 18 of the Act *ibid* to be assisted by State Executive Committee.

As per Rule 10 and 11 of the Disaster Management Rules, 2011, there is provision for the preparation and submission of Annual Accounts, Annual Report and Audit Report for the approval of State Disaster Management Authority. After approval, same is required to be sent to Accountant General and is also to be laid before HP Legislative Assembly.

As per requirement of DM Rules, work for the preparation of accounts and audit of the accounts of the Authority along with District Disaster Management Authorities (DDMAs) for the year 2013-14 to 2019-20 was allotted to M/S N.K.Bhargava & Co., Chartered Accountants, Shimla after award of work for Rs. 19.25 lakh after proper tendering process. Said auditor has submitted a consolidated audit report which also includes accounts of all DDMAs placed at Annexure-A.

In view of above, the Annual accounts/report submitted by Chartered Accountant in respect of SDMA and DDMAs for above years including activity report for the year 2019-20 are placed before the HP State Disaster Management Authority (HPSDMA) for favour of adoption and approval so that the same could be submitted to the Accountant General (Audit) and Legislative Assembly as per requirement of the DM Act/Rules.

VISION

“To build a safer and disaster resilient Himachal by developing a holistic, pro-active, multi-disaster, technology-driven and community-based strategy for disaster management through collective efforts of all Government Agencies and Non-Governmental Organizations. The entire process will center-stage the community and will be provided momentum and sustenance through the collective efforts of all government agencies and Non-Governmental Organizations”

MISSION

- To work as a think tank for the Government by providing assistance in policy formulation from DRR Lens and;
- To facilitate in reducing the impact of disasters through:
 - Planning and promoting training and capacity building services including strategic learning.
 - System development and expertise promotion for effective disaster mitigation.
 - Promoting awareness and enhancing knowledge and skills of all stakeholders and general people.
 - Networking and facilitating exchange of information, experience and expertise.
- Research & Development and documentation of best practices.

I. Constitution of HPSDMA

On 23rd December 2005, the Government of India took a defining step by enacting the Disaster Management Act, 2005; which envisaged creation of the National Disaster Management Authority (NDMA) headed by the Hon'ble Prime Minister, State Disaster Management Authorities (SDMA) headed by the Hon'ble Chief Ministers, and District Disaster Management Authorities (DDMA) headed by the District Magistrates or Deputy Commissioners as the case may be, to spearhead and adopt a holistic and integrated approach to Disaster Management (DM).

Section 3 of the Disaster Management Act, 2005 lays down the establishment of State Disaster Management Authority at the State Government levels. Accordingly, for the State of Himachal Pradesh, the HPSDMA was notified vide notification No. Rev. D(F) 4-2/2000-V; dated 1-06-2007.

II. Composition of HPSDMA

1	Hon'ble Chief Minister	Chairperson
2	Hon'ble Revenue Minister	Vice Chairperson
3	Chief Secretary	Member
4	Additional Chief Secretary/Principal Secretary/Secretary (Home)	Member
5	Additional Chief Secretary/Principal Secretary/Secretary (PWD)	Member
6	Additional Chief Secretary/Principal Secretary/Secretary (Health)	Member
7	Additional Chief Secretary/Principal Secretary/Secretary (IPH)	Member
8	Director General of HP	Member
9	Additional Chief Secretary/Principal Secretary/Secretary (Rev)	Member Secretary

III. Roles and Responsibilities of HPSDMA

Subject to the provisions of Section 18 of the DM Act 2005, a State Authority shall have the responsibility for laying down policies and plans for disaster management in the State. Without prejudice to the generality of provisions contained in sub-section (1), the State Authority may:

- i. Lay down the State Disaster Management Policy.
- ii. Approve the State Plan in accordance with the guidelines laid down by the National Authority.
- iii. Approve the Disaster Management Plans prepared by the Departments of the Government of the State.
- iv. Lay down guidelines to be followed by the departments of the Government of the State for the purposes of integration of measures for prevention of disasters

and mitigation in their development plans and projects and provide necessary technical assistance, therefore.

- v. Coordinate the implementation of the State Plan.
- vi. Recommend provision of funds for mitigation and preparedness measures.
- vii. Review the development plans of the different departments of the State and ensure that prevention and mitigation measures are integrated therein.
- viii. Review the measures being taken for mitigation, capacity building and preparedness by the departments of the Government of the State and issue such guidelines as may be necessary.

The Chairperson of the State Authority shall, in the case of emergency, have power to exercise all or any of the powers of the State Authority but the exercise of such powers shall be subject to ex post facto ratification of the State Authority.

IV. The State Executive Committee

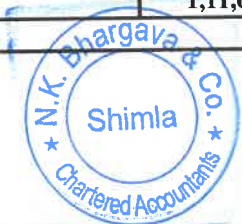
Constitution of State Executive Committee: The State Government shall, immediately after issue of notification under sub-section of section 14 of the DM Act 2005, constitute a State Executive Committee to assist the State Authority in the performance of its functions and to coordinate action in accordance with the guidelines laid down by the State Authority and ensure the compliance of directions issued by the State Government under this Act. In continuation constitution of the State Executive Committee was notified on 5th May 2009. the SEC has been reconstituted vide notification No. REV(DMC) F-4/2/2010/SEC dated 1st April 2021 and now the SEC consists of the following members:

Composition of the SEC

1	Chief Secretary	Chairperson
2	Additional Chief Secretary/Principal Secretary (Home)	Member
3	Additional Chief Secretary/Principal Secretary (PWD)	Member
4	Additional Chief Secretary/Principal Secretary (Health)	Member
5	Additional Chief Secretary/Principal Secretary (Finance)	Member
6	Additional Chief Secretary/Principal Secretary (Revenue)	Member Secretary

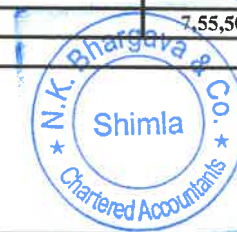
**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)
CONSOLIDATED BALANCE SHEET AS AT 31-03-2020**

LIABILITIES	Amount (Rs.)	Total (Rs.)	ASSETS	Amount (Rs.)	Total (Rs.)
SDRF/ NDRF Fund:		96,17,50,511.00	Current Assets:		-
Opening Balance	81,85,89,306.00		CASH AND BANK BALANCES:		
Add: SDRF/ NDRF Fund Received during the Year	7,30,14,00,000.00		(i) Treasury	-	-
Less: Exp. SDRF/ NDRF Fund during the Year	7,15,82,38,795.00		(ii) Bank:		
Capacity Building Fund:			NDRF SDRF/Capacity Building Fund Cash and Bank Balance		1,11,62,78,126.00
Opening Balance	12,02,19,833.00		(Annexure I)		
Add: Capacity Building Fund Received during the Year	17,49,84,000.00				
Less: Exp. Capacity Building Fund during the Year	18,83,34,613.00	10,68,69,220.00			
Prime Minister's National Relief Fund :-					
Opening Balance	42,00,000.00				
Add: PMNRF Fund Received during the Year	1,66,50,000.00				
Less: Exp. PMNRF Fund during the Year	1,44,00,000.00	64,50,000.00			
Current Liabilities:					
ACC Cement		21,000.00			
District Planning Office		7,00,000.00			
Election Duty Grant:		5,000.00			
Security Deposit					
Water Supply EMD(Sirmaur)	40,000.00				
Water Supply EMD(Kullu)	15,000.00				
Water Supply EMD(Mandi):	1,50,000.00	2,05,000.00			
Interest received on Un-utilised SDRF/NDRF/Capacity Building Fund payable to Govt:-					
DDMA's (Annexure-VI)	2,23,97,597.00				
HPSDMA-Shimla	1,78,79,798.00	4,02,77,395.00			
Total		1,11,62,78,126.00	Total		1,11,62,78,126.00



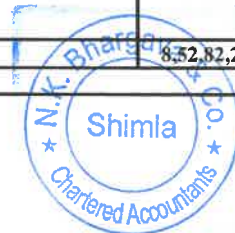
**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)
CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 2019-20**

EXPENDITURE	Amount (Rs.)	Total (Rs)	INCOME	Amount (Rs.)	Total (Rs)
To SDRF/ NDRF Expenditure:			By NDRF/SDRF Fund received from GOI/Govt of HP:		7,30,14,00,000.00
Assistance For Repair/Construction Of Houses-02-113	18,10,33,100.00				
Assistance To Local Bodies-02-193	76,11,88,744.00		By Fund received from GOI/Govt of HP:		
Drinking Water/Fooder-02-102/104	26,51,433.00		Capacity Building Fund		14,35,00,000.00
Ex-Gratia Payments To Bereaved Families-02-111	1,12,63,17,352.00		By Prime Minister's National Relief Fund:		1,66,50,000.00
Management of Natural Disaster-80-102	7,46,80,000.00				
Evacuation of People-02-112	96,586.00		By Interest Received in Bank:		
Gratuatious Relief(Cash Doles)-02-101	53,10,42,113.00		HPSDMA-Shimla	57,56,254.00	
R&R of Damaged Road & Bridges-02-106	3,05,76,10,993.00		DDMA's (Annexure-IV)	5,56,56,871.00	6,14,13,125.00
R&R of Damaged Govt. Office Buildings-02-107	4,54,000.00				
R&R of Damaged Govt. Residential Buildings-02-10	17,88,011.00		By ACC Cement:		21,000.00
R&R of Damaged Water Supply Scheme-02-109	1,41,98,76,463.00				
R&R Damaged Tube Wells-02-116	15,00,000.00	7,15,82,38,795.00	By AC to DC(kangra):		5,00,000.00
To Capacity Building Expenditure:			By Security Deposit(Kullu):		15,000.00
Capacity Building Exp.(DDMA's (Annexure- II)	4,64,55,665.00				
Capacity Building Exp. (HPSDMA) (Annexure- III)	14,18,78,948.00	18,83,34,613.00	By Water Supply EMD(Mandi):		1,00,000.00
To Prime Minister's National Relief Fund:		1,44,00,000.00	By Other Income:		
To Interest refunded:			NDMA-CSS- SFDRR	19,64,000.00	
HPSDMA-Shimla	-		NDMA-Equipments for EOC's Grant	20,00,000.00	
DDMA's (Annexure-V)	5,09,76,264.00	5,09,76,264.00	NDMA Strangthing DDMA Grant 2018-21	8,40,000.00	
			NDMA - Workshop DRR Challenge Grant	10,00,000.00	
			SDRF -COVID-19 Fund	2,00,00,000.00	
			SDRF-Equipments Out of 10% -2019-20	56,80,000.00	3,14,84,000.00
To Excess of Income Over Expenditure/(Expenditure over Income)		14,31,33,453.00			
Total		7,55,50,83,125.00	Total		7,55,50,83,125.00



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)
CONSOLIDATED RECEIPT & PAYMENT ACCOUNT FOR THE YEAR 2019-20**

RECEIPT	Amount (Rs.)	Total (Rs)	PAYMENT	Amount (Rs.)	Total (Rs)
By Opening Balance (In Bank as per cash book):			To SDRF/ NDRF Expenditure:		
NDRF SDRF/capacity Building Fund Cash and Bank Balance (Annexure- I)		97,31,44,673.00	Assistance For Repair/Construction Of Houses-02-113	18,10,33,100.00	
By NDRF/SDRF Fund received from GOI/Govt of HP:		7,30,14,00,000.00	Assistance To Local Bodies-02-193	76,11,88,744.00	
By Fund received from GOI/Govt of HP:			Drinking Water/Fooder-02-102/104	26,51,433.00	
Capacity Building Fund		14,35,00,000.00	Ex-Gratia Payments To Bereaved Families-02-111	1,12,63,17,352.00	
By Prime Minister's National Relief Fund:		1,66,50,000.00	Management of Natural Disaster-80-102	7,46,80,000.00	
By Interest Received in Bank:		-	Evacuation of People-02-112	96,586.00	
HPSDMA-Shimla	57,56,254.00		Gratuatious Relief(Cash Doles)-02-101	53,10,42,113.00	
DDMA's (Annexure-IV)	5,56,56,871.00	6,14,13,125.00	R&R of Damaged Road & Bridges-02-106	3,05,76,10,993.00	
By ACC Cement:		21,000.00	R&R of Damaged Govt. Office Buildings-02-107	4,54,000.00	
By AC to DC(kangra):		5,00,000.00	R&R of Damaged Govt. Residential Buildings-02-108	17,88,011.00	
By Security Deposit(Kullu):		15,000.00	R&R of Damaged Water Supply Scheme-02-109	1,41,98,76,463.00	
By Water Supply EMD(Mandi):		1,00,000.00	R&R Damaged Tube Wells-02-116	15,00,000.00	7,15,82,38,795.00
By Other Income:			To Capacity Building Expenditure:		
NDMA-CSS- SFDRR	19,64,000.00		Capacity Building Exp.(DDMA's (Annexure- II)	4,64,55,665.00	
NDMA-Equipments for EOC's Grant	20,00,000.00		Capacity Building Exp. (HPSDMA) (Annexure- III)	14,18,78,948.00	18,83,34,613.00
NDMA Strangthing DDMA Grant 2018-21	8,40,000.00		To Prime Minister's National Relief Fund:		1,44,00,000.00
NDMA - Workshop DRR Challenge Grant	10,00,000.00		To Interest refunded:		
SDRF -COVID-19 Fund	2,00,00,000.00		HPSDMA-Shimla	-	
SDRF-Equipments Out of 10% -2019-20	56,80,000.00	3,14,84,000.00	DDMA's (Annexure-V)	5,09,76,264.00	5,09,76,264.00
			To Closing Balance (In Bank as per cash book):		
			NDRF SDRF/capacity Building Fund Cash and Bank Balance (Annexure -I)		1,11,62,78,126.00
Total (Rs)		8,52,82,27,798.00	Total (Rs)		8,52,82,27,798.00



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

Annexure I

HPSDMA-Shimla

Cash and Bank Balance	As on 1st April, 2019		As on 31st March, 2020	
	Amount (Rs.)		Amount (Rs.)	
Capacity Building Cash Book :				
H.P State Co-Opt Bank-A/C-1078	5,31,07,915.57		6,77,13,340.57	
PNB-A/C No-4588000100007966	46,020.79		46,409.09	
Yes Bank -0697	4,00,06,849.00	9,31,60,785.36	1,08,989.00	6,78,68,738.66
Total		9,31,60,785.36		6,78,68,738.66

Treasury

Cash and Bank Balance	As on 1st April, 2019		As on 31st March, 2020	
	Amount (Rs.)		Amount (Rs.)	
Balance with Treasury				
Balance with Treasury	(15,82,20,583.00)	(15,82,20,583.00)	(16,58,33,383.00)	(16,58,33,383.00)
Total		(15,82,20,583.00)		(16,58,33,383.00)

DDMA-Bilaspur

Cash and Bank Balance	As on 1st April, 2019		As on 31st March, 2020	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
HDFC Bank A/C No.-6111	7,24,32,281.00		6,52,38,200.80	
PNB Bank A/C No.-78726	12,552.00		0.20	
SBI A/C No.-27449	(10,965.58)		-	
UCO Bank-9804	(38,883.10)		-	
ICICI Bank-0174	30,31,430.00		58,61,475.00	
SBI-5506	1,28,997.00	7,55,55,411.32	-	7,10,99,676.00
Capacity Building Cash Book :				
Chaque in transit	1,00,000.00	1,00,000.00	1,00,000.00	1,00,000.00
Total		7,56,55,411.32		7,11,99,676.00

DDMA-Chamba

Cash and Bank Balance	As on 1st April, 2019		As on 31st March, 2020	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
HDFC Bank- 5914	74,61,417.00		1,69,88,650.00	
HPCO Bank- 0982	3,59,452.00		16,05,338.00	
HPCO Bank- 8597 (Capacity Building)	46,25,956.00		2,20,67,641.00	
HP Gramin Bank-4700	(1,37,037.00)		(1,37,037.00)	
HP Gramin Bank-5216	6,50,061.00		1,97,13,877.00	
HP State Co Op Bank-1017	8,73,031.59		(56,39,545.41)	
ICICI Bank-0266	3,78,48,387.00		37,64,655.00	
ICICI Bank-0494	-		4,10,36,723.00	
Parvatiya Gramin Bank-7001	15,537.00		15,537.00	
PNB-6907	3,16,14,563.00		20,46,335.00	
PNB A/c-7463	1,18,393.50		4,81,774.50	
SBI-3502	-		6,80,71,484.00	
State Bank of India-8471	15,81,334.41	8,50,11,095.50	15,81,334.41	17,15,96,766.50
Capacity Building Cash Book :				
Chaque in transit	1,00,000.00	1,00,000.00	1,00,000.00	1,00,000.00
Total		8,51,11,095.50		17,16,96,766.50



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

DDMA-Hamirpur

Cash and Bank Balance	As on 1st April, 2019		As on 31st March, 2020	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF/Capacity Building Cash Book:				
Axis Bank -A/C No. 4521	2,50,93,840.00		2,63,50,082.00	
CBI A/C No-2195	(1,01,119.00)		(1,01,119.00)	
HDFC A/C No-0059	1,45,38,973.00		2,12,83,479.00	
ICICI Bank A/C No-0506	1,32,88,622.00		2,61,12,983.00	
IDBI A/C No-9430	2,19,22,303.00		2,30,33,818.00	
PNB A/C No. 2024 (B.B)	6,28,36,997.44		1,35,46,935.44	
PNB-A/C No-6806	(12,49,469.50)		(12,49,369.50)	
SBI A/C -8513	1,40,944.70		1,52,076.70	
SBP A/C -4799	26,50,618.29	13,91,21,709.93	26,50,795.29	11,17,79,680.93
Capacity Building Cash Book :				
Chaque in transit	1,00,000.00	1,00,000.00	1,00,000.00	1,00,000.00
Total		13,92,21,709.93		11,18,79,680.93

DDMA-Kangra

Cash and Bank Balance	As on 1st April, 2019		As on 31st March, 2020	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
Allahabad Bank A/C No.-5333	8,710.00		8,710.00	
Axis Bank A/C No.-26011	1,43,38,400.00		(21,51,950.00)	
Bandhan Bank A/C-7134	10,00,000.00		4,65,000.00	
Bank of India A/C No.-0826	(35,000.00)		(35,000.00)	
Canara Bank A/C No.-09021	(94,746.00)		(94,746.00)	
Central Bank of India A/C No.-732	(32,029.00)		(32,029.00)	
HDFC Bank A/C No.-2295	88,10,857.00		(11,89,143.00)	
Himachal Gramin Bank A/C No.2474	1,00,07,523.00		7,523.00	
ICICI Bank A/C No.-0293	(11,71,163.00)		(14,71,163.00)	
IDBI Bank A/C No.-1854	(36,91,972.00)		1,26,18,028.00	
Kangra Central CO-OP. Bank Ltd. A/C No.-163	(40,30,333.00)		3,51,69,667.00	
PNB Bank A/C No.-9312	3,99,86,078.97		6,86,30,864.97	
PNB Kotwali Bank A/C No.-8334	18,71,868.00		18,71,868.00	
SBI K.Adda Bank A/C No.-2987	6,59,079.00		6,59,079.00	
SBI K.B. Bank A/C No.-5537	19,407.13		19,407.13	
SBP Bank A/C No.-4675	(2,35,009.28)		(2,35,009.28)	
UCO Bank A/C No.-10730	(2,94,303.00)		(2,94,303.00)	
Vijaya Bank A/C No.-0056	(62,325.00)		(62,325.00)	
Yes Bank A/C No.-459	52,02,000.00	7,22,57,042.82	(12,09,183.00)	11,26,75,295.82
Capacity Building Cash Book :				
Chaque in Transit	(1,50,000.00)			
Bank of India A/C No.-1280	16,937.00		16,937.00	
ICICI Bank A/C No.-0293	11,77,213.00		11,77,213.00	
PNB K.Adda A/C No. - 44156	6,72,634.00		6,72,634.00	
Vijaya Bank A/C No.-0056	50,85,898.00	68,02,682.00	1,22,69,979.00	1,41,36,763.00
Total		7,90,59,724.82		12,68,12,058.82



HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY SHIMLA (HP)				
DDMA-Kinnaur				
Cash and Bank Balance	As on 1st April, 2019		As on 31st March, 2020	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
HDFC A/C No-1521	1,78,01,630.00		12,71,946.00	
HDFC A/C No-1674	(5,45,182.00)		(5,45,182.00)	
HP State Co-Opt Bank- A/C -2066	-		65,79,000.00	
H.P State Co-Opt Bank-A/C-8726	4,11,55,224.00		(3,23,353.00)	
HP State Co-Pt Bank-A/C-0450	-		10,98,57,000.00	
OBC A/C No-0195	-		1,82,31,415.00	
PNB A/C No-1899	(38,39,168.00)		(38,39,168.00)	
UCO Bank A/C No-8316	1,05,16,845.00	6,50,89,349.00	58,14,404.00	13,70,46,062.00
Capacity Building Cash Book :				
Chaque in transit	1,00,000.00		1,00,000.00	
Oriental Bank of Commerce-A/C-0535	11,14,591.00		1,19,605.00	
UCO Bank-A/C-5125	23,63,800.00	35,78,391.00	25,00,063.00	27,19,668.00
Total		6,86,67,740.00		13,97,65,730.00
DDMA-Kullu				
Cash and Bank Balance	As on 1st April, 2019		As on 31st March, 2020	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
HDFC A/c- 8227	17,48,33,803.00		13,67,32,635.00	
Himachal Gramin Bank A/C No-40315	4,09,185.67		4,09,185.67	
PNB A/C No-05895	71,990.00		71,990.00	
PNB A/C No-3966	19,200.00		19,200.00	
Punjab & Sind Bank- SB100	23,562.00		23,562.00	
SBI A/C No-7651	56,459.61		56,459.61	
SBI A/C No-8383	11,63,535.40		11,63,535.40	
The Kangra Central Co-Opt A/C-7498	4,532.00		4,532.00	
The Kangra Central Co-Opt-A/C-9291	3,62,109.00		3,62,109.00	
UNION BANK A/C-5488	8,12,829.00	17,77,57,205.68	8,12,829.00	13,96,56,037.68
Capacity Building Cash Book :				
HDFC A/C-9770	46,048.00		46,048.00	
SBI A/C- 5324	61,88,189.00	62,34,237.00	69,94,505.00	70,40,553.00
Total		18,39,91,442.68		14,66,96,590.68
DDMA-Lahaul & Spiti				
Cash and Bank Balance	As on 1st April, 2019		As on 31st March, 2020	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
E- Treasury	-		-	
HP Gramin Bank- 0450	13,72,415.00		14,21,216.00	
PNB-2336	98,86,115.00		90,48,173.00	
SBI-2669	1,62,24,151.00		1,83,21,217.00	
SBI-4312	2,87,041.00		3,01,399.00	
SBP-8710	32,63,406.00	3,10,33,128.00	28,96,608.00	3,19,88,613.00
Capacity Building Cash Book :				
Chaque in transit	1,00,000.00	1,00,000.00	1,00,000.00	1,00,000.00
Total		3,11,33,128.00		3,20,88,613.00



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

DDMA-Mandi

Cash and Bank Balance	As on 1st April, 2019		As on 31st March, 2020	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
Axis A/C No.-1957	-		10,06,79,476.00	
HDFC A/C No-1372	8,22,891.00		7,57,817.00	
Himachal Gramin Bank -85856	9,26,17,470.00		4,92,05,936.00	
ICICI A/C - 0899	2,01,00,538.00		1,63,596.00	
IDBI Bank-4085	6,14,85,622.00		1,30,65,263.00	
Indusind Bank A/C -38108	80,630.00		1,20,464.00	
IOB Bank-6545	1,21,929.00		1,21,922.00	
PNB A/c No- 00121	63,99,308.00		38,46,231.00	
PNB A/C No.-00840	2,39,94,627.00		1,77,24,354.00	
SBI Bank-0888	1,11,878.00		1,10,937.00	
SBP Bank-1070	2.00		2.00	
Union Bank-7678	44,10,138.00	21,01,45,033.00	36,10,421.00	18,94,06,419.00
Capacity Building Cash Book :				
Chaque in transit	8,00,000.00	8,00,000.00	8,00,000.00	8,00,000.00
Total		21,09,45,033.00		19,02,06,419.00

DDMA-Shimla

Cash and Bank Balance	As on 1st April, 2019		As on 31st March, 2020	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
Cash in Chest	1,20,695.00		1,20,695.00	
Bank of Baroda A/c- 8454	11,76,452.00		46,030.00	
H.P Gramin Bank- 1743	-		-	
UCO Bank A/c- 7741	5,67,701.83		4,18,655.42	
SBI A/c- 6592	3,49,38,453.25	3,68,03,302.08	3,72,47,138.66	3,78,32,519.08
Capacity Building Fund				
Bank of Baroda A/c- 8475	1,37,88,167.00		1,89,47,444.00	
PNB A/c -6003	4,57,859.00		4,57,859.00	
Vijaya Bank-1366	(14,87,545.00)	1,27,58,481.00	(14,87,545.00)	1,79,17,758.00
Total		4,95,61,783.08		5,57,50,277.08

DDMA-Sirmaur

Cash and Bank Balance	As on 1st April, 2019		As on 31st March, 2020	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF /Capacity Building Cash Book:				
CBI -3564	24,13,985.00		(12,177.00)	
E- Treasury	-		-	
HDFC-1210	8,461.00		3,10,78,515.00	
HP State Co-Operative Bank-0517	7,58,252.00		(2,591.00)	
IDBI-9831	4,23,07,121.00		1,34,36,119.00	
PNB-7919	1,22,00,000.00		1,83,961.00	
PNB Bank-8433	12,055.00		12,055.00	
SBI-9136	(228.00)		(228.00)	
UCO Bank-1245	(120.00)		(120.00)	
UCO-Bank-4868	35,61,991.00		44,87,457.00	
Union Bank of India-0792	(2,809.00)	6,12,58,708.00	(2,809.00)	4,91,80,182.00
Capacity Building Cash Book :				
Chaque in transit	1,00,000.00	1,00,000.00	1,00,000.00	1,00,000.00
Total		6,13,58,708.00		4,92,80,182.00



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

DDMA-Solan

Cash and Bank Balance	As on 1st April, 2019		As on 31st March, 2020	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
E- Treasury	1,27,44,417.00		1,27,44,417.00	
State Bank of India-65001282173	59,81,067.00	1,87,25,484.00	74,78,277.00	2,02,22,694.00
Capacity Building Cash Book :				
Chaque in transit	4,56,000.00	4,56,000.00	4,56,000.00	4,56,000.00
Total		1,91,81,484.00		2,06,78,694.00

DDMA-Una

Cash and Bank Balance	As on 1st April, 2019		As on 31st March, 2020	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
Axis Bank A/c-3998	-		2,04,05,111.00	
HDFC Bank-5932	-		1,07,94,311.00	
ICICI Bank A/c- 00917	-		1,00,59,178.00	
PNB A/c -3166	1,76,219.00		1,15,414.30	
PNB A/c-9782	24,93,800.02		64,76,173.62	
SBP A/c-2973	3,15,47,190.85	3,42,17,209.87	5,02,37,894.00	9,80,88,081.92
Capacity Building Cash Book :				
Chaque in transit	1,00,000.00	1,00,000.00	1,00,000.00	1,00,000.00
Total		3,43,17,209.87		9,81,88,081.92
Grand Total		97,31,44,673.00		1,11,62,78,126.00



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

(Annexure-II)

FY-2019-20

Capacity Building Expenditure

DDMA-Bilaspur

S.No	Particulars	Amount
1	Capacity Building Expenses	2,88,400.00
2	Masons Fund Expenses	51,812.00
3	Mock Drill Expenses	78,726.00
4	NIELIT Salary	5,85,979.00
5	Office Equipment	83,239.00
6	Printing & Stationary	1,47,710.90
7	Samarth Expenses	76,040.00
8	SAR Fund Expenses	14,27,263.00
9	Sarsawati Salary	8,82,698.00
10	Telephone Bill Expenses	49,032.00
11	Training & Awareness	1,47,722.00
12	Travels and Allowance	1,782.00
13	Volunteer Scheme Expenses	1,46,916.00
Total		39,67,319.90

DDMA-Chamba

S.No	Particulars	Amount
1	Capacity Building Expenses	36,763.00
2	Mock Drill Expenses	46,000.00
3	DEOC Staff Salary	1,15,340.00
4	Office Expenses	2,22,211.00
5	Salary	8,55,780.00
6	SAR Equipment	17,06,468.00
7	Telephone Expenses	32,941.00
8	Traning & Awareness	4,29,408.00
9	Travelling Allowance	3,254.00
10	Bank Charges	59.00
Total		34,48,224.00

DDMA-Hamirpur

S.No	Particulars	Amount
1	DEOC Equipments Purchase	14,294.00
2	DEOC Staff Salary	14,73,082.00
3	Search & Rescue Equipments	30,63,833.00
4	Telephone Expenses	29,284.00
5	Training & Awareness	10,31,036.00
Total		56,11,529.00

DDMA-Kangra

S.No	Particulars	Amount
1	Capacity Building Expenses	30,77,851.00
2	Mok Exercise Generation Purchase of Equipments	2,52,880.00
3	Mok Exercises Expenses	1,20,908.00
4	Purchase Equipment Expenses	12,48,398.00
5	School Safty Programe Expenses	3,300.00
6	EOC Staff Salary	14,73,082.00
Total		61,76,419.00



14

HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY SHIMLA (HP)		
DDMA-Kinnaur		
S.No	Particulars	Amount
1	DEOC Equipment Purchase	3,17,752.00
2	EOC Staff Salary	9,17,736.00
3	Telephone Expenses	23,421.00
4	Training & Awareness	7,79,814.00
Total		20,38,723.00
DDMA-Kullu		
S.No	Particulars	Amount
1	Capacity Building Expenses	12,435.00
2	Advertisement & Publicity Expenses	43,206.00
3	Bank Charges	174.64
4	Generator Expenses	9,069.00
5	DEOC Staff Salary	13,19,744.00
6	Office Expenses	38,595.00
7	Printing & Stationery	21,531.00
8	SAMARTH Expenses	1,23,393.00
9	Telephone Expenses	31,134.00
10	Training & Awareness	11,39,480.00
Total		27,38,761.64
DDMA-Lahaul & Spiti		
S.No	Particulars	Amount
1	DEOC Staff Salary	9,93,207.00
2	Electricity Bill Expenses	13,838.00
3	Exp. Capacity Building	1,10,720.00
4	Kangra Earthquake Awareness Expenses	40,575.00
5	Mock Drill Expenses	1,00,000.00
6	Telephone Expenses	26,697.00
7	Training & Awareness	1,29,800.00
Total		14,14,837.00
DDMA-Mandi		
S.No	Particulars	Amount
1	Advertisement Expenses	34,724.00
2	DEOC Salary	11,76,233.00
3	Exp. Capacity Building Fund	2,00,000.00
4	Laptop/Computer/printer	10,430.00
5	Mock Drill Expenses	1,24,419.00
6	Office Equipment	30,10,550.00
7	Office Exp.	36,647.00
8	Printing & Stationery Expenses	38,651.00
9	SAR Equipment	7,18,068.00
10	Smarth Exp	2,04,885.00
11	Telephone Expenses	40,008.00
12	Traning & Awerness	46,40,783.00
13	Travelling Expenses	12,810.00
Total		1,02,48,208.00



15

**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

DDMA-Shimla

S.No	Particulars	Amount
1	Advertisement & Publicity Expenses	51,939.00
2	DEOC Equipment Purchase	89,840.00
3	Printing & Stationery	25,000.00
4	Office Expenses	15,582.00
5	Telephone Exp	71,670.00
6	Traning & Awareness	26,25,302.00
Total		28,79,333.00

DDMA-Sirmaur

S.No	Particulars	Amount
1	Bank Charges on Capacity Building.	165.00
2	DEOC Staff Salary	14,10,924.00
3	Electricity	40,678.00
4	Mock Drill Expenses	97,172.00
5	Office Expenses	1,19,865.00
6	Printing & Stationery	38,384.00
7	Taxi Hiring Charges	5,025.00
8	Telephone Expenses	49,561.00
9	Training & Awarness	14,88,957.00
10	Travelling Expenses	34,510.00
Total		32,85,241.00

DDMA-Solan

S.No	Particulars	Amount
1	Capacity Building Expenses	261.00
2	CSS Schemes on Strengthening of SDMA/DDMA	10,765.00
3	DDMA Activites Expenses	50,000.00
4	IEC Material Expenses	99,739.00
5	Meeting & Confrence Expenses	1,590.00
6	Mobile Purchase Expenses	7,500.00
7	Mock Drill Expenses	1,02,019.00
8	Printing & Stationery Expenses	4,664.00
9	Salary	12,04,065.00
10	SAMARTH -Exp	1,32,593.00
11	SAR Equipment Exp	18,425.00
12	Setting Up of DEOC Expenses	15,873.00
13	Taxi Hiring Expenses	11,648.00
14	Telephone Expenses	9,798.00
15	Training & Awareness	5,12,273.00
16	Training of Masons, Carpenters Expenses	2,71,828.00
17	Travelling Allowance	130.00
18	TV Recharge Expenses	1,440.00
19	Volunteer Scheme Expenses	3,38,179.00
Total		27,92,790.00



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

DDMA-Una

S.No	Particulars	Amount
1	Capacity Building Expenses	51,250.00
2	Electricity Expenses	28,457.00
3	Mock Drill Expenses	73,827.00
4	Office Expenses	15,238.00
5	Printing & Stationery Expenses	39,872.00
6	Salary	5,20,676.00
7	SAR Equipment Expenses	2,47,282.00
8	Telephone Expenses	55,602.00
9	Training & Awareness Expenses	8,19,676.00
10	Travelling Allowance	2,028.00
11	Bank Charges	371.10
Total		18,54,279.10
Grand Total		4,64,55,665.00



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

(Annexure-III)

FY-2019-20

Capacity Building Expenses

HPSDMA-Shimla

S.No	Particulars	Amount
1	Capacity Building Expenses	12,11,59,729.00
2	Advertisement & Publicity Exp.	16,07,631.00
3	Audit Fee	5,36,900.00
4	Bandwith Charges	13,57,689.00
5	Bank Charges	17.70
6	Computer & Printer	3,24,570.00
7	COVID-19 Expense	20,000.00
8	H.Safty Workshop Exp	496.00
9	IMCT Tour Expense	90,690.00
10	Office Expenses	1,48,796.00
11	Petrol/Diesal & Fuel Exp	24,217.00
12	Printing & Stationery Exp	12,36,047.00
13	Repair & Maintenance -Computer	36,185.00
14	Repair & Maintenance -Office	32,524.00
15	Salary-EOC	11,56,956.00
16	SAMARTH-2019 Expense	2,54,034.00
17	Setting Up of EOC	2,60,885.00
18	Software/Server Exp	7,77,308.00
19	Tea & Refreshment Exp	31,278.00
20	Telephone Expense	48,335.00
21	Training and Awareness Exp	14,79,035.00
22	Travelling Allowance	65,178.00
23	Travelling Expenses	4,00,324.00
24	NDMA- CSS- SDRF Expenses	14,51,460.00
25	NDMA-CSS on snstainable reduction in disaster risk -Expenses	80,400.00
26	NDMA- CSS on Strngthing of DDMA- Chamba Expenses	8,40,000.00
27	NDMA- Mock Drill Expenses	5,50,078.00
28	NDMA- Strengthening of SDMA/DDMA Expenses	100.00
29	NDMA Workshop on DRR Challenges Expenses	14,33,917.00
30	UNDP/DRR/CCA Project Expenses	64,74,168.00
Total		14,18,78,948.00



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

(Annexure-IV)

Interest Received in (Bank as per Cash Book):

DDMA's

S.No	Particulars	Amount
1	DDMA-Bilaspur	28,84,607.58
2	DDMA-Chamba	68,97,444.00
3	DDMA-Hamirpur	53,46,752.00
4	DDMA-Kinnaur	97,72,186.00
5	DDMA-Kullu	1,00,73,689.00
6	DDMA-Lahaul & Spiti	11,17,308.00
7	DDMA-Mandi	78,23,749.00
8	DDMA-Shimla	35,00,058.00
9	DDMA-Sirmaur	65,45,644.00
10	DDMA-Una	16,95,433.00
Total		5,56,56,871.00

(Annexure-V)

Interest refunded:

DDMA's

S.No	Particulars	Amount
1	DDMA-Bilaspur	31,93,642.00
2	DDMA-Chamba	97,23,201.00
3	DDMA-Hamirpur	53,55,394.00
4	DDMA-Kinnaur	93,69,509.00
5	DDMA-Mandi	85,85,629.00
6	DDMA-Shimla	44,07,320.00
7	DDMA-Sirmaur	72,74,122.00
8	DDMA-Una	30,67,446.85
Total		5,09,76,264.00



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

(Annexure-VI)

FY 2019-20

Interest received on Un-utilised SDRF/NDRF/Capacity Building Fund payable to

Govt:-

DDMA's

S.No	Particulars	Amount
1	DDMA-Bilaspur	(18,26,879.42)
2	DDMA-Chamba	34,51,387.00
3	DDMA-Hamirpur	14,57,707.16
4	DDMA-Kinnaur	(82,71,177.00)
5	DDMA-Kullu	1,45,91,614.00
6	DDMA-Lahaul & Spiti	54,19,093.00
7	DDMA-Mandi	27,52,489.00
8	DDMA-Shimla	20,89,745.00
9	DDMA-Sirmaur	15,12,186.00
10	DDMA-Una	12,21,432.00
Total		2,23,97,597.00



NK BHARGAVA & CO.

CHARTERED ACCOUNTANTS,
127, DURGA COTTAGE,
NEAR SBI REGIONAL OFFICE, SDA COMPLEX,
KASUMPTI, SHIMLA - 171009, H. P.
PH. (0177) 7961291, + 91 70186 56067
E-mail: nkbshimla@gmail.com



CONSOLIDATED INTERNAL AUDIT REPORT OF HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY 2019-20

CHAPTER - I

PROJECT BRIEF

Disaster Management means a continuous and integrated process of planning, organizing, coordinating and implementing measures which are necessary or expedient for Prevention of danger or threat of any disaster, Mitigation or reduction of risk of any disaster or its severity or consequences, Capacity-building, Preparedness to deal with any disaster, Prompt response to any threatening disaster situation or disaster, Assessing the severity or magnitude of effects of any disaster, Evacuation, Rescue and Relief, Rehabilitation and Reconstruction. It comprising of six elements i.e., Prevention, Mitigation and Preparedness in pre-disaster phase, and Response, Rehabilitation and Reconstruction in post-disaster phase, defines the complete approach to Disaster Management.

On 23rd December, 2005, the Government of India took a defining step by enacting the Disaster Management Act, 2005, which envisaged creation of the National Disaster Management Authority (NDMA) headed by the Prime Minister, State Disaster Management Authorities (SDMA) headed by the Chief Ministers, and District Disaster Management Authorities (DDMA) headed by the District Magistrates or Deputy Commissioners as the case may be, to spearhead and adopt a holistic and integrated approach to disaster management (DM). There will be a paradigm shift, from the erstwhile relief-centric response to a proactive prevention, mitigation and preparedness-driven approach for conserving development gains and to minimize loss of life, livelihood and property.

Section 3 the Disaster Management Act 2005 lays down the establishment of State Disaster Management Authority at the State Government levels. Accordingly, for the State, the SDMA was notified vide notification No. Rev. D(F) 4-2/2000-V dated 1-06-2007.

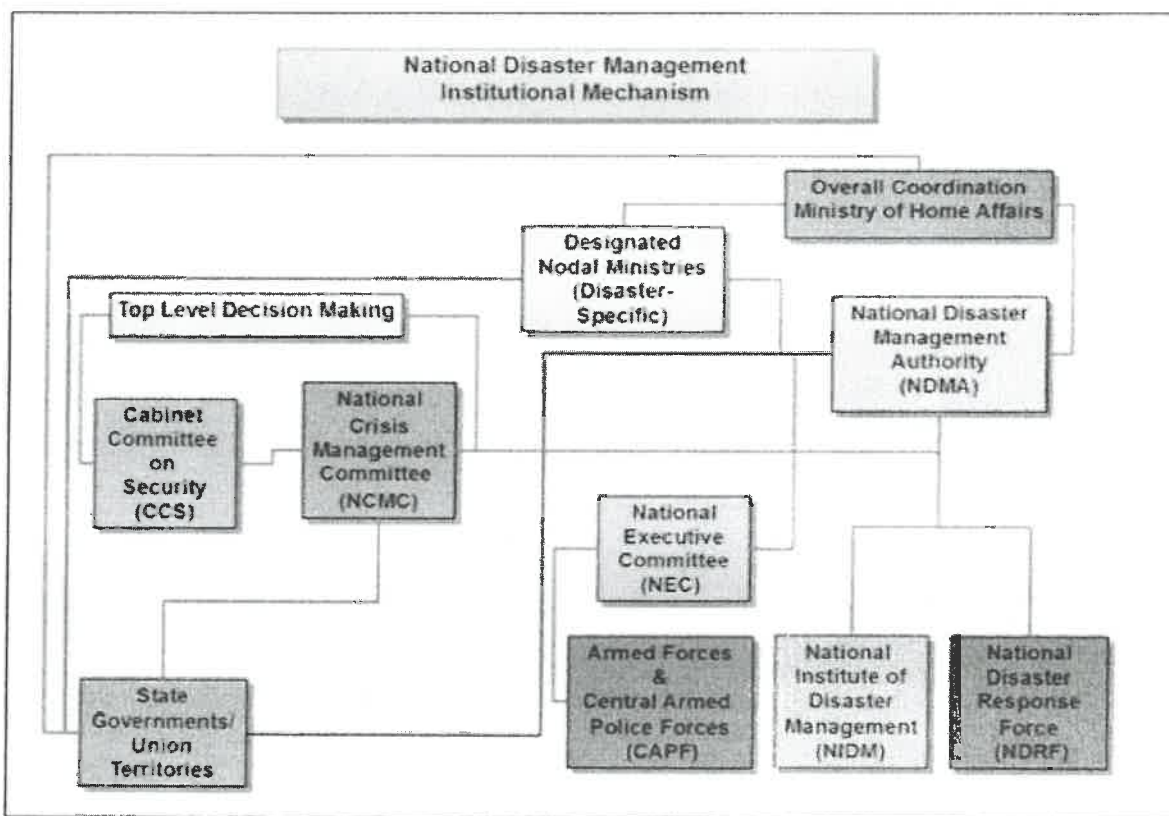
State Executive Committee

In continuation of this department's Notification of even No. dated 5th May, 2009 and in exercise of the powers conferred by sub-section(1) of section 20 the Disaster Management Act, 2005 the



Governor Himachal Pradesh re-constitute the State Executive Committee to assist the State Authority in the performance of its functions and to coordinate action in accordance with the guidelines laid down by State Authority and ensure the compliance of the directions issued by the State Government under the Act.

The Disaster Management Act, 2005 lays down institutional, legal, financial and coordination mechanisms at the National, State, District and Local levels. These institutions are not parallel structures and will work in close harmony. The institutional mechanism will facilitate the predefine roles and responsibilities to the designees accountable for disaster management at various levels as displayed in following figures and tables.



At the State level, the State Disaster Management Authority under the chairmanship of the Chief Minister stood constituted on 1.6.2007 and has the responsibility of policies, plans and guidelines for DM and coordinating their implementation for ensuring timely, effective and coordinated response to disasters. The Chief Secretary is the Chief Executive Officer of the SDMA. Besides, the SDMA has seven other members.

1.	Hon'ble Chief Minister	Chairman
2.	Hon'ble Revenue Minister	Member
3.	Chief Secretary	Chief Executive Officer, ex officio



4.	ACS cum FC (Revenue)	Member
5.	Principal Secretary (Home)	Member
6.	Principal Secretary (PWD/I&PH)	Member
7.	Principal Secretary (Health)	Member
8.	Director General of Police	Member
9.	Secretary (Revenue)	Member Secretary

State Level Disaster Management Coordination Mechanism

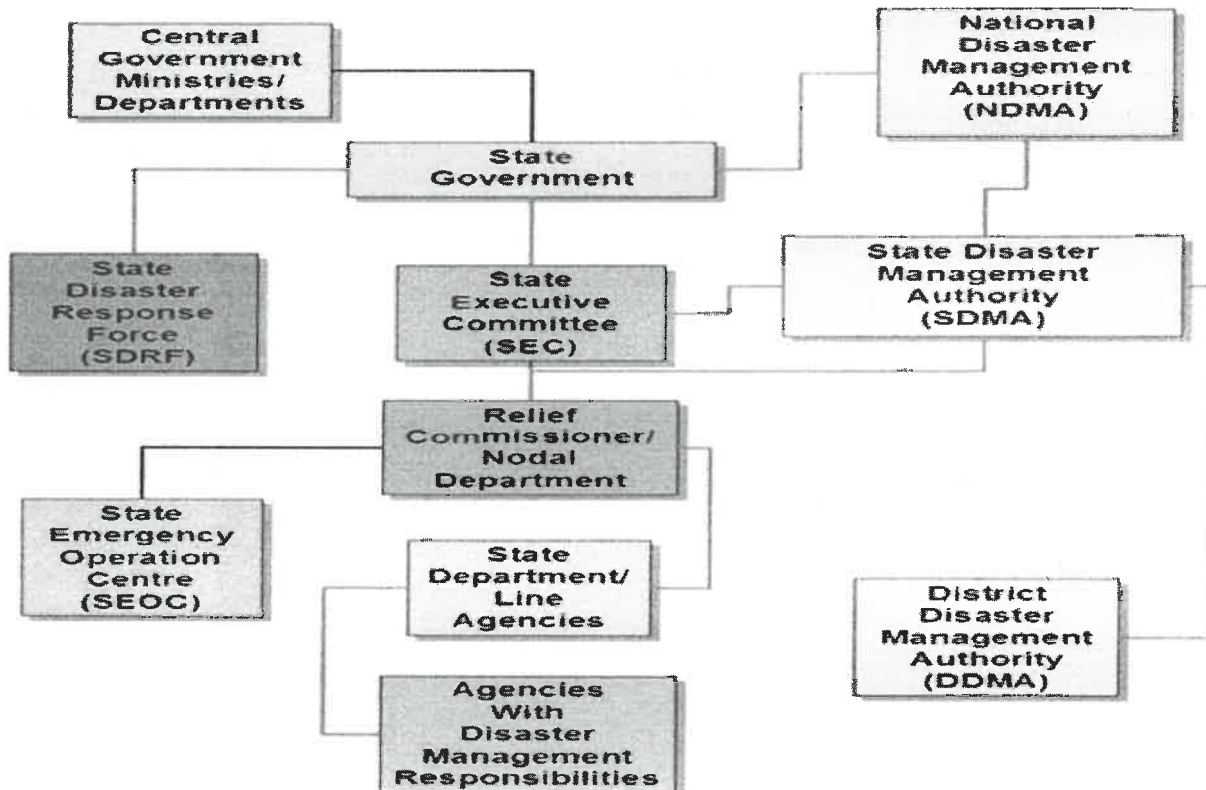


Fig: Institutional Mechanism at State Level

The SDMA inter alia approve the State Plan in accordance with the guidelines laid down by the NDMA, approve DMPs prepared by the departments of the State Government, lay down guidelines to be followed by the departments of the Government of the State for the purpose of integration of measures for prevention of disasters and mitigation in their development plans and projects, coordinate the implementation of the State Plan, recommend provision of funds for mitigation, preparedness measures, review the developmental plans of the different Departments of the State to ensure the integration of prevention, preparedness and mitigation measures and review the measures being taken for mitigation, capacity building and preparedness by the departments.

The State Executive Committee (SEC) headed by the Chief Secretary and four other Secretaries as its members shall be there to assist the SDMA in the performance of its functions. The SEC will further provide necessary technical assistance or give advice to District Authorities and local authorities for

carrying out their functions effectively, advise the State Government regarding all financial matters in relation to disaster management, examine the construction, in any local area in the State and, if it is of the opinion that the standards laid for such construction for the prevention of disaster is not being or has not been followed, may direct the District Authority or the local authority, as the case may be, to take such action as may be necessary to secure compliance of such standards, lay down, review and update State level response plans and guidelines and ensure that the district level plans are prepared, reviewed and updated, ensure that communication systems are in order and the disaster management drills are carried out periodically. The SEC will also provide information to the NDMA relating to different aspects of DM.

The crisis management group at State and districts level has been constituted for the State. The State Crisis Management Group (SCMG) is headed by the Chief Secretary. The SCMG shall normally handle all crisis situation and advice and guide the District Crisis Management Group (DCMG) also. The DCMG is headed by the District Magistrate and is responsible for on -scene management of the incident emergency.

There is a State Emergency Control Room in the HP Secretariat, Chotta Shimla and Himachal Pradesh 171001 to provide Secretarial support to the Himachal Pradesh State Disaster Management Authority and also facilitate the functioning of the Authority. 1070 is the Helpline Line No. of State Emergency Control room which is operational 24 x 7. This Control Room will receive the information from various sources. It shall be in constant contact with the District Disaster Control Rooms, Police Control Rooms. The State Emergency Control Room will receive the information, record it properly and put up to the State Disaster Management Authority instantly. Similarly, the instructions passed by the State Authority shall be conveyed to the addressees and a record maintained to that effect.

The Himachal Pradesh State Disaster Management Authority is involved in the Management of large-scale Disasters. The Divisional Commissioner in consultation with other members of the Authority shall decide its involvement after the receipt of the report from the Deputy Commissioner of the Districts.

As per section 25 (3) of the Act, where there is a Zila Parishad in the district, the Chairperson thereof shall be the co-Chairperson of the District Authority and section 25 (4) states that an officer not below the rank of Additional District Magistrate or Additional Deputy Commissioner as the Chief Executive Officer of the District Authority for exercising the powers and perform functions prescribed by the State Government or designated by the District Authority. The DDMA may meet when necessary with time and place being selected by the Chairperson. Under section 28 District Authority as and when considers necessary, constitute one or more advisory committees and other committees for the efficient discharge of its function and appoint from amongst its members the Chairperson of the committee formed and any person associated with the committee or sub – committee will be paid allowances as may be prescribed by the State Government.



District Disaster Management Committee (DDMC)

The Deputy Commissioner will be responsible for coordination of all disaster management activities at the district level. There shall be a district disaster management authority head by Deputy Commissioner. The district authority shall approve the disaster management planning's and review all the measures related to pre and post phases to the hazards. The district disaster management committee comprises member from Zilla Parishad / panchyat, different line department, NGOs and other to be notified by the department of disaster management from time to time. Specific Committees may be formed by chairman of district authority such as DM Relief Committee, DM Rehabilitation Committee etc.



-25-

CHAPTER-II

CONSOLIDATED INTERNAL AUDIT OBSERVATION OF HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY 2019-20

1) LIMITATIONS ON PROCEDURES PERFORMED: -

Our ability to perform all procedures depended upon the extent of books and record completed and quality of information and explanation provided at the time of audit. Pending completion of books and records and non-reconciliation of bank and other accounts, unavailability of documents /information's required, restricted us from commenting on the correctness and reporting thereon. Our procedure constituted an audit of accounts of the Authority as set out in the appointment letter. The procedures carried out in accordance with auditing standards issued by the Institute of Chartered Accountants of India (ICAI) or an audit under any other applicable laws. Our report is based on the documents and records produced to us for audit and information and explanations given to us by DDMA's/Div- Com and HPSDMA.

2) ALLOCATION / UTILIZATION OF SDRF/ NDRF FUND OF THE GOVT. OF HP AND GOI: -

S.No.	Observation	Suggestions	Management/ Concerned Officer Reply
i.	As per the allocation of SDRF / NDRF fund allocated by the Government of India and Govt of HP for the year 2019-20, total funds worth Rs. 744.49 Crore were released by the Central Government and Government of Himachal Pradesh, the State transferred these funds to executing agencies in various Departments, Districts and Blocks considering that the allocated SDRF / NDRF Funds have been fully utilized during the year. However, during the course of audit, we observed that out of total fund allocated /transferred to executing agencies, funds are still lying unutilized at Districts, Blocks, Panchayats and other Departments level. Therefore, we are unable to form an opinion upon the actual utilization at such block / Departments level in the absence of related supporting documents / utilization certificates being provided by such block / Departments. Our audit is limited up to the	We have already provided a suggested format of Utilisation Certificate (UC). Utilisation Certificate is still awaited from various Govt departments/ agencies.	



- 26 -

	sanction by the HPSDMA / DDMA and we unable to verify the actual expenditure incurred by various executing agencies of HPSDMA / DDMA. In our opinion, it is recommended to HPSDMA / DDMA to account for the actual utilization of funds on the basis of Standardized Utilization Certificates to be received from the respective Block / Departments for proper accounting and internal control.		
ii.	We have observed the large amount of funds remaining unutilized, as is evident from the records provided to us during the course of audit.	In our opinion, the funds need to be allocated / disbursed to DDMA's / Other Various Department / Executing Agencies based upon more precise estimates to be received from the DDMA's / Other Departments / Executing Agencies.	
iii.	We observed SDRF / NDRF Fund sanctioned by HPSDMA / DDMA is not accurately categorized as SOON / COON as well as head wise allocation. It results in mismatch of fund received by DDMA / Various Deptt. / Executing agencies under SOON / COON as well as head wise allocation and further released by DDMA's to various Govt. Dept / Agencies.	In our opinion sanction authority shall keep the track of SOON / COON as well as head wise allocation while sanctioning of SDRF / NDRF Fund.	
iv.	During the year, we found that funds to the tune of about Rs. 111.63 Crore (inclusive of bank interest) were lying unspent in various bank accounts of DDMA's apart from funds unutilised at various executing agencies as at 31.03.2020. Our Scope of Audit is limited to the HPSDMA and DDMA level, hence we are unable to form an opinion on the unutilised fund lying with various Dept / Executing Agencies.	This position in our opinion requires attention and the Controlling Office should issue specific guidelines for fund utilization as well as submission of utilization certificate with mention of fund unutilised. We have already provided a suggested format of UC for better control and identifying actual utilisation of SDRF / NDRF Fund. Utilisation Certificate is still awaited from various Govt	



		departments / agencies. Hence, we are unable to form an opinion on actual utilisation of SDRF / NDRF Fund.	
v	Apart from funds to DDMA's, funds allocated / transferred to various department's offices such as PWD, IPH, MC Shimla, Home guard, HPSEB, Agriculture and Horticulture have not been audit, that is audit of funds transferred to these departments. SDRF / NDRF Fund transferred to these offices / departments have been treated as utilized on the basis of UC submitted by these department / offices. It is worth mentioning over here that against the total SDRF / NDRF Fund disbursed as mentioned in Sr. No. i., SDRF / NDRF Fund worth Rs. 451.30 Crore has been utilized through these departments / offices, which is about 60% of the total SDRF / NDRF Fund issued during the year. The UC submitted by executing agencies generally does not contain the exact details of time / amount spent in a financial year and unutilized fund lying in Bank / Treasury.	This position in our opinion requires attention and the Controlling Office should issue specific guidelines for fund utilization and submission of utilization certificate for the financial year under the Disaster Management Act. We have already provided a suggested format of UC for better control and actual utilization of SDRF / NDRF Fund. Utilisation Certificate is still awaited from various Govt departments/ agencies. hence, we are unable to comment on actual utilization of SDRF/NDRF Fund.	
vi.	During the course of audit, we have observed that in some cases SDRF / NDRF Fund has not been spent for the purpose as defined in the guidelines / norms fixed.		
vii.	We have reflected SDRF / NDRF Fund received from GOI/ Govt of HP of Rs. 744.49 Crore in Balance Sheet, Receipt and Payment Account and Income Expenditure Statement as per Excess and surrender - 2245 relief account prepared by DIV-COM/HPSDMA, Shimla. SDRF/NDRF Capacity Building Expenditure has been reflected from their respective Cash Book of DDMA's and HPSDMA whereas Expenditure of executing agencies has been provided equivalent of of SDRF/NDRF Fund released during the year as per Excess and surrender -2245	This position in our opinion requires attention and the Controlling Office should issue specific guidelines for fund utilization and submitting utilization certificate along with fund unutilised. We have already provided the suggested format of UC for better control and actual utilisation of SDRF/NDRF Fund. Utilisation Certificate is still	



• 28

	<p>relief account prepared by DIV-COM/HPSDMA, Shimla.</p> <p>On the basis of stated fact above SDRF/NDRF fund with treasury has been shown in Annexure -ii showing the difference in balances with treasury as information provided by the DIV- COM, Shimla.</p>	<p>awaited from various Govt departments/ agencies. hence, we are unable to comment on actual utilisation of SDRF/NDRF Fund.</p>	
--	--	--	--

3) **BANK/TREASURY: -**

S.No.	Observation	Suggestions	Management/ Concerned Officer Reply
i.	<p>DDMA- Solan, no separate account for funds received under various SDRF / NDRF Funds have been maintained as per the Norms / Guidelines issued by Government. In the absence of separate designated bank account, balances remaining unspent and interest earned thereon under a particular fund cannot be verified. DDMA Solan has not maintained Separate Cash Book. DIV – COM, Shimla has not maintained Cash Book of SDRF / NDRF Fund and have not reconciled Fund released / Diverted from SDRF / NDRF Fund and hence we are unable to form an opinion. The Complete treasury statement of Fund diverted / released from treasury are not available in the records. So, we are unable to form an opinion on the Treasury reconciliation and Balance of Fund lying with treasury.</p>	<p>DDMAs shall maintain a separate Bank Account and a Separate Cash Book along with subledger for SDRF / NDRF Fund for better control of maintenance of books of account, Utilisation certificate and interest earned on SDRF/ NDRF Fund.</p>	
ii.	<p>Several units specially Chamba, Nahan, Mandi, Hamirpur, Kullu and Dharamshala are maintaining multiple bank accounts, thereby un-</p>	<p>This position is abnormal in our opinion and effect of bank reconciliation</p>	



	necessarily creating the need for extra accounting entries and reconciliation work. Our scrutiny of Bank reconciliation, reveals several differences both less and excess amount, pending for adjustment in Cash Book of the SDRF / NDRF and Capacity Building fund. The same has been reconciled and provided in bank reconciliation statement to respective units for the year ended for your ready reference.	needs to be taken in Cash Book on priority basis in a time bound manner so as to avoid any chances of embezzlement /malpractice etc.	
iii.	Bank reconciliation statement of Shimla (DDMA) includes Cash in Chest/Cash in Hand of Rs. 1,20,695/- kept for immediate relief, Necessary guidelines to maintain cash balances, balance confirmation and detail of cash in chest was not produced before us at the time of audit to verify the correctness of the same.		

4) UTILIZATION CERTIFICATES: -

S.No.	Observation	Suggestions	Management/ Concerned Officer Reply
i.	General scrutiny of UC's submitted by the executing agencies, reveals that these certificates have not been submitted in the prescribed format and does not contain appropriate details and nature of expenses with all relevant supporting documents. These utilization certificates are self-attested by the HDO / DDO and have not been verified from an external verifier / Chartered Accountant. We recommend that the management should strictly ensure submission of UC's in prescribed format along with all relevant details / supporting documents and duly certified by an external verifier / Chartered Accountant.	We have already provided the suggested format of UC for better control and actual utilization of SDRF/NDRF Fund. Utilisation Certificate is still awaited from various Govt departments/ agencies. hence, we are unable to comment on actual utilization of SDRF/NDRF Fund.	



5) TAX DEDUCTION AT SOURCE (TDS): -

S.No.	Observation	Suggestions	Management/ Concerned Officer Reply
i.	<p>We are of the opinion that payments to professional contractors, suppliers etc are subject to Deduction of Tax at Source under the Income Tax Act 1961.</p> <p>In many districts causal staff under DDMA has been engaged from outsourced parties (Manpower Supplier) such as NIELIT's and Sarawati.com etc. for functioning of DOEC (District Emergency Operation Center). However, no Tax at Source has been deducted under section 194C of Income Tax Act.</p>	<p>Compliance of TDS under the Income Tax, Act shall be complied to avoid levy of Interest and Penalty under Income Tax Act, 1961. Details of Non deduction has been provided in Separate report of DDMA's.</p>	
ii.	<p>We observed that outsourced man power supplier (NIELIT) has charged GST on Bill.</p>	<p>We recommended that legal opinion needs to be taken with regard to the applicability / exemption of GST charged by NIELIT / Sarswati.com on manpower supply to avoid the excess cost. i.e GST component being charged by the NIELIT / Sarswati.com. Details of CGST & SGST Paid of Rs. 8,88,146/- & Rs. 8,88,146/- respectively are given in Annexure-I.</p>	
iii.	<p>As per Section 51 of the CGST Act, 2017 read with Rule 66 of the CGST Rules, 2017, Tax Deduction at Source (TDS) are required to be deducted by a department or establishment of the Central Government or State Government; or</p> <p>(b) local authority; or</p> <p>(c) Governmental agencies;</p>	<p>In our opinion registration under section 51 of CGST Act, As Tax Deductor should be taken to facilitate proper compliance of the same. HPSDMA and DDMA's need to obtain the said registration at the earliest to avoid the penalty and interest on late deposit/ non deduction of TDS under CGST ACT,2017. GST TDS</p>	



<p>On Suppliers of taxable goods or services or both to the deductor(s), where the total value of such supply, under a contract, exceeds INR 2,50,000/-</p>	<p>has not been deducted @1 % for CGST Rs.98,682/- and SGST Rs. 98,682/- are given in annexure-i.</p>	
---	---	--

6) INTEREST EARNED ON UNSPENT SDRF/NDRF FUND WITH BANK: -

S.No.	Observation	Suggestions	Management/ Concerned Officer Reply
i.	<p>Guidelines should be issued with regard to the accounting of interest earned on idle funds lying in banks to be followed uniformly by all the DDMA's, Blocks, Departments and Executive Agencies. In several of the DDMA's / offices, interest earned from bank has been transferred to HPSDMA / Divisional Commissioner Officer, whereas, in few other DDMA's / offices, no entries for the interest income have been incorporated in the books of accounts. In few other cases the interest earned has not been transferred to HPSDMA / Divisional Commissioner. In our opinion, interest earned in Idle Fund should be refunded to funding agencies.</p>	<p>DDMAs/ Various Deptt/ Executing Agencies Shall refund interest earned on NDRF/ SDRF Fund to Divisional Commissioner, Shimla on Quarterly. DDMAs Should also collect the interest earned on SDRF / NDRF Fund released to various Govt Department/ Agencies etc at their level and the same shall also refund to Divisional Commissioner, Shimla. If any interest earned by the above said department has not refunded till date then they should refund interest earned on NDRF/SDRF Fund to Divisional Commissioner, Shimla on time bound manner.</p>	
ii.	<p>Interest received by DDMA- Kangra on SDRF/NDRF fund has not been refunded for the year ended 31.03.2020 is Rs. 137.57 Lakh.</p>		

--	--	--	--

7) **MAINTENANCE OF RECORD AND COMPLIANCE: -**

S.No.	Observation	Suggestions	Management/ Concerned Officer Reply
i.	<p>Generally, cash book has not been maintained as principal book of accounting. No voucher has been prepared and sanction order has been treated as payment /expenditure support. In many units, complete entries on account of Bank interest and Bank charges have not been incorporated in the cash book. Further, there is no system to reconcile banks at regular intervals. In fact, no reconciliation has been done in most of the units, thereby leaving behind open scope for irregularities remaining undiscovered for a long period of time.</p> <p>In the absence of process as stated above and also in the absence of maintenance of ledger account, we have to spent a great deal of time to reconcile the account and to draw a Receipt and Payment Account at each DDMA and HPSDMA.</p>	<p>In our opinion it may be advisable to impart proper training for maintenance of books of account and Bank Reconciliations Statements in tally accounting software for better control on financial records. HPSDMA, Shimla has already installed Tally Accounting Software at DDMA's and also has instructed to maintain the Accounting records of SDRF/ NDRF fund and Capacity Building fund in Tally Accounting Software.</p>	
ii.	<p>Apparent weaknesses in the accounting and internal control at the level of executing agencies with proper maintenance of Books of Account and Bank Reconciliation etc.</p>		

"As per our Internal Audit Report"

for NK Bhargava & CO.,

CHARTERED ACCOUNTANTS,

(FRN - 00429N)



PARTNER



UDIN + 21543102AAAAAM3274

Annexure - i

Details of GST paid on Manpower Supply, Non Deduction of GST TDS u/s 51 of CGST Act. for the year ended 31.03.2020

Name of Department	Payment Made to	Head of Expenditure	Taxable Value	CGST	SGST	Total Amount	GST TDS @ 1 % CGST	GST TDS @ 1 % SGST
DDMA - Bilaspur	NIELIT	DEOC Staff Salary	6,95,403.36	62,586.30	62,586.30	8,20,575.96	6,954.03	6,954.03
DDMA - Chamba	NIELIT	DEOC Staff Salary	2,06,382.00	18,574.38	18,574.38	2,43,530.76	2,063.82	2,063.82
DDMA - Hamirpur	SARSWATI	DEOC Staff Salary	14,65,661.16	1,31,909.50	1,31,909.50	17,29,480.17	14,656.61	14,656.61
DDMA - Kangra	SARSWATI	DEOC Staff Salary	12,60,967.52	1,13,487.08	1,13,487.08	14,87,941.67	12,609.68	12,609.68
DDMA - Kullu	NIELIT	DEOC Staff Salary	11,18,420.00	1,00,657.80	1,00,657.80	13,19,735.60	11,184.20	11,184.20
DDMA - Mandi	NIELIT	DEOC Staff Salary	10,74,843.00	96,735.87	96,735.87	12,68,314.74	10,748.43	10,748.43
DDMA - Shimla	Sarswati Dot Com	DEOC Staff Salary	12,30,327.00	1,10,729.43	1,10,729.43	14,51,785.86	12,303.27	12,303.27
DDMA- Sirmaur	NIELIT	DEOC Staff Salary	14,19,589.00	1,27,763.01	1,27,763.01	16,75,115.02	14,195.89	14,195.89
DDMA- Solan	NIELIT	DEOC Staff Salary	3,41,116.00	30,700.44	30,700.44	4,02,516.88	3,411.16	3,411.16
HPSDMA- Shimla	NIELIT	DEOC Staff Salary	10,55,589.00	95,003.01	95,003.01	12,45,595.02	10,555.89	10,555.89
Total			98,68,298.04	8,88,146.82	8,88,146.82	1,16,44,591.69	98,682.98	98,682.98



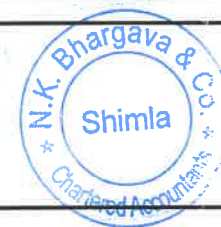
Annexure - ii

Details of Closing Balances with Treasury and Sanctions to DDMA's and All Departments as at 31.03.2020			
DIV COM/ HPSDMA-Sanctions to DDMA's and All Departments as per List of Final Excess and Surrender for the FY 2019-20			
2019-20	Consolidated SDRF	Consolidated NDRF	Total
ALL Department			
DDMA	2,26,43,00,000.00	5,18,06,00,000.00	7,44,49,00,000.00
Total (A)	2,26,43,00,000.00	5,18,06,00,000.00	7,44,49,00,000.00
Expenditure of DDMA's as per Cash Book and Expenditure of all department as per list of Final Excess and Surrender for the FY 2019-20			
2019-20	SDRF/NDRF (All DDMA)	SDRF/NDRF All (Department)	Total
SDRF/NDRF Fund			
SDRF/NDRF Fund	2,88,95,32,800.00	4,56,29,80,000.00	7,45,25,12,800.00
Total (Total B)	2,88,95,32,800.00	4,56,29,80,000.00	7,45,25,12,800.00
Balance of SDRF/NDRF Fund with Treasury for the Year ended (A) - (B)			-76,12,800.00
Add: Opening Balance as at 01.04.2019			-15,82,20,583.00
Closing Balance with Treasury as at 31.03.2020			-16,58,33,383.00
Closing Balance as per Register maintained by DIV - COM			not been provided/ Calculated
Difference in Closing Balance			



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)
CONSOLIDATED BALANCE SHEET AS AT 31-03-2019**

LIABILITIES	Amount (Rs.)	Total (Rs.)	ASSETS	Amount (Rs.)	Total (Rs.)
SDRF/ NDRF Fund:		81,85,89,306.00	Current Assets:		-
Opening Balance	84,63,78,384.00		AC to DC(Kullu)		5,00,000.00
Add: SDRF/ NDRF Fund Received during the Year	5,04,63,50,000.00		CASH AND BANK BALANCES:		
Less: Exp. SDRF/ NDRF Fund during the Year	5,07,41,39,078.00		(i) Treasury	-	-
Capacity Building Fund:			(ii) Bank:		
Opening Balance	11,59,62,172.00		NDRF SDRF/capacity Building Cash and Bank Balance		97,31,44,673.00
Add: Capacity Building Fund Received during the Year	8,61,77,800.00		(Annexure I)		
Less: Exp. Capacity Building Fund during the Year	8,19,20,139.00	12,02,19,833.00			
Prime Minister's National Relief Fund :-					
Opening Balance	20,00,000.00				
Add: PMNRF Fund Received during the Year	1,31,00,000.00				
Less: Exp. PMNRF Fund during the Year	1,09,00,000.00	42,00,000.00			
Current Liabilities:					
District Planning Office		7,00,000.00			
Election Duty Grant:		5,000.00			
MC-Shimla		24,420.00			
Security Deposit					
Water Supply EMD(Sirmaur):	40,000.00				
Water Supply EMD(Mandi):	50,000.00	90,000.00			
Interest Received on Un-utilised SDRF/NDRF/Capacity Building Fund payable to Govt:-					
All DDMA's (Annexure-VI)	1,76,92,570.00				
HPSDMA-Shimla	1,21,23,544.00	2,98,16,114.00			
Total		97,36,44,673.00	Total		97,36,44,673.00



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)
CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 2018-19**

EXPENDITURE	Amount (Rs.)	Total (Rs)	INCOME	Amount (Rs.)	Total (Rs)
To SDRF/ NDRF Expenditure:			By NDRF/SDRF Fund received from GOI/Govt of HP:		5,04,63,50,000.00
Assistance For Repair/Construction Of Houses-02-	35,31,11,872.00		By Fund received from GOI/Govt of HP:		
Assistance To Local Bodies-02-193	65,77,31,001.00		Capacity Building Fund		8,19,00,000.00
Drinking Water/Fooder-02-102/104	1,17,16,758.00		By Prime Minister's National Relief Fund:		1,31,00,000.00
Ex-Gratia Payments To Bereaved Families-02-111	96,87,97,086.00		By Interest Received in Bank:		
Evacuation of People-02-112	1,47,793.00		HPSDMA Shimla	12,95,311.00	
Management of Natural Disaster-80-102	9,05,61,000.00		DDMA's (Annexure-IV)	4,37,00,060.00	4,49,95,371.00
Gratuatious Relief(Cash Doles)-02-101	51,78,10,663.00		By DC-kangra:		38,235.00
R&R of Damaged Road & Bridges-02-106	1,61,86,45,812.00		By LADA(Kinnaur):		8,16,207.00
R&R of Damaged Govt. Office Buildings-02-107	3,50,000.00		By MC-Shimla(Sirmaur):		24,420.00
R&R of Damaged Govt. Residential Buildings-02-10	2,31,61,485.00		By Other Income:		
R & R of Damaged Water Supply Scheme-02-109	82,86,05,608.00		Mock Drill	7,00,000.00	
R&R Damaged Tube Wells-02-116	35,00,000.00	5,07,41,39,078.00	NDMA-CSS on sustainable reduction in disaster risk -Grant	16,77,800.00	
To Capacity Building Expenditure:			NDMA- Fin. Support to Conduct Mock Drills in the State/ Dist Grant	13,00,000.00	
Capacity Building Programe Exp. (Annexure II)	4,32,92,147.00		UNDP- Climate Risk Management Grant	6,00,000.00	42,77,800.00
HPSDMA-Shimla (Annexure-III)	3,94,82,434.00	8,27,74,581.00			
To AC to DC:		5,00,000.00			
To Water Supply EMD Refunded(mandi):		1,50,000.00			
To Prime Minister's National Relief Fund:		1,09,00,000.00			
To Interest refunded:					
DDMA's (Annexure-V)		2,71,79,070.00			
To Excess of Income Over Expenditure/(Expenditure over Income)		(41,40,696.00)			
Total		5,19,15,02,033.00	Total		5,19,15,02,033.00



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)
CONSOLIDATED RECEIPT & PAYMENT ACCOUNT FOR THE YEAR 2018-19**

RECEIPT	Amount (Rs.)	Total (Rs)	PAYMENT	Amount (Rs.)	Total (Rs)
By Opening Balance (In Bank as per cash book):			To SDRF/ NDRF Expenditure:		
NDRF SDRF/capacity Building Fund Cash and Bank Balance (Annexure - I)		97,72,85,369.00	Assistance For Repair/Construction Of Houses-02-113	35,31,11,872.00	
By NDRF/SDRF Fund received from GOI/Govt of HP:		5,04,63,50,000.00	Assistance To Local Bodies-02-193	65,77,31,001.00	
			Drinking Water/Fooder-02-102/104	1,17,16,758.00	
By Fund received from GOI/Govt of HP:			Ex-Gratia Payments To Bereaved Families-02-111	96,87,97,086.00	
Capacity Building Fund		8,19,00,000.00	Evacuation of People-02-112	1,47,793.00	
By Prime Minister's National Relief Fund:		1,31,00,000.00	Management of Natural Disaster-80-102	9,05,61,000.00	
			Gratuitous Relief(Cash Doles)-02-101	51,78,10,663.00	
By Interest Received in Bank:		-	R&R of Damaged Road & Bridges-02-106	1,61,86,45,812.00	
HPSDMA Shimla	12,95,311.00		R&R of Damaged Govt. Office Buildings-02-107	3,50,000.00	
All DDMA's (Annexure-IV)	4,37,00,060.00	4,49,95,371.00	R&R of Damaged Govt. Residential Buildings-02-108	2,31,61,485.00	
			R & R of Damaged Water Supply Scheme-02-109	82,86,05,608.00	
By DC-kangra:		38,235.00	R&R Damaged Tube Wells-02-116	35,00,000.00	5,07,41,39,078.00
By LADA(Kinnaur):		8,16,207.00	To Capacity Building Expenditure:		
By MC-Shimla(Sirmaur):		24,420.00	Capacity Building Exp.(DDMA's (Annexure-II)	4,32,92,147.00	
By Other Income:			Capacity Building Exp. (HPSDMA) (Annexure-III)	3,94,82,434.00	8,27,74,581.00
Mock Drill	7,00,000.00		To AC to DC:		5,00,000.00
NDMA-CSS on sustainable reduction in disaster risk -Grant	16,77,800.00		To Water Supply EMD Refunded(mandi):		1,50,000.00
NDMA- Fin. Support to Conduct Mock Drills in the State/ Dist Grant	13,00,000.00		To Prime Minister's National Relief Fund:		1,09,00,000.00
UNDP- Climate Risk Management Grant	6,00,000.00	42,77,800.00	To Interest refunded:		
			DDMA's (Annexure-V)	2,71,79,070.00	2,71,79,070.00
			To Closing Balance (In Bank as per cash book):		
			NDRF SDRF/capacity Building Fund Cash and Bank Balance (Annexure -I)		97,31,44,673.00
Total (Rs)		6,16,87,87,402.00	Total (Rs)		6,16,87,87,402.00



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

Annexure I

HPSDMA-Shimla

Cash and Bank Balance	As on 1st April, 2018		As on 31st March, 2019	
	Amount (Rs.)		Amount (Rs.)	
Capacity Building Cash Book :				
H.P State Co-Opt Bank-A/C-1078	7,60,77,438.57		5,31,07,915.57	
PNB-A/C No-4588000100007966	1,14,739.59		46,020.79	
Yes Bank -0697	-	7,61,92,178.16	4,00,06,849.00	9,31,60,785.36
Total		7,61,92,178.16		9,31,60,785.36

Treasury

Cash and Bank Balance	As on 1st April, 2018		As on 31st March, 2019	
	Amount (Rs.)		Amount (Rs.)	
Balance with Treasury				
Balance with Treasury	(10,38,53,383.00)	(10,38,53,383.00)	(15,82,20,583.00)	(15,82,20,583.00)
Total		(10,38,53,383.00)		(15,82,20,583.00)

DDMA-Bilaspur

Cash and Bank Balance	As on 1st April, 2018		As on 31st March, 2019	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
HDFC Bank A/C No.-6111	7,94,51,808.00		7,24,32,281.00	
PNB Bank A/C No.-78726	1,92,707.00		12,552.00	
SBI A/C No.-27449	(10,965.58)		(10,965.58)	
UCO Bank-9804	(38,883.10)		(38,883.10)	
ICICI Bank-0174	36,59,658.00		30,31,430.00	
SBI-5506	1,25,584.00	8,33,79,908.32	1,28,997.00	7,55,55,411.32
Capacity Building Cash Book :				
Chaque in transit			1,00,000.00	1,00,000.00
Total		8,33,79,908.32		7,56,55,411.32

DDMA-Chamba

Cash and Bank Balance	As on 1st April, 2018		As on 31st March, 2019	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
Bank of India-0285	(7,15,810.00)		-	
HDFC Bank- 5914	-		74,61,417.00	
HPCO Bank- 0982	-		3,59,452.00	
HPCO Bank- 8597 (Capacity Building)	57,00,312.00		46,25,956.00	
HP Gramin Bank-4700	(1,37,037.00)		(1,37,037.00)	
HP Gramin Bank-5216	-		6,50,061.00	
HP State Co Op Bank-1017	7,61,13,648.59		8,73,031.59	
ICICI Bank-0266	-		3,78,48,387.00	
Parvatiya Gramin Bank-7001	15,537.00		15,537.00	
PNB-6907	4,89,40,308.00		3,16,14,563.00	
PNB A/c-7463	-		1,18,393.50	
State Bank of India-8471	15,81,334.41	13,14,98,293.00	15,81,334.41	8,50,11,095.50
Capacity Building Cash Book :				
Chaque in transit			1,00,000.00	1,00,000.00
Total		13,14,98,293.00		8,51,11,095.50



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

DDMA-Hamirpur

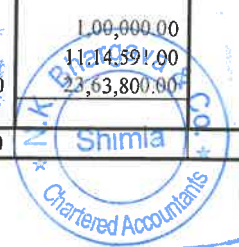
Cash and Bank Balance	As on 1st April, 2018		As on 31st March, 2019	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF/Capacity Building Cash Book:				
Axis Bank -A/C No. 4521	81,38,158.00		2,50,93,840.00	
CBI A/C No-2195	(1,01,119.00)		(1,01,119.00)	
HDFC A/C No-0059	2,50,00,000.00		1,45,38,973.00	
ICICI Bank A/C No-0506	74,14,512.00		1,32,88,622.00	
IDBI A/C No-9430	14,78,920.00		2,19,22,303.00	
PNB A/C No. 2024 (B.B)	6,88,29,114.44		6,28,36,997.44	
PNB-A/C No-6806	1,92,179.00		(12,49,469.50)	
SBI A/C -8513	86,50,249.70		1,40,944.70	
SBP A/C -4799	26,71,541.46	12,22,73,555.60	26,50,618.29	13,91,21,709.93
Capacity Building Cash Book :				
Chaque in transit			1,00,000.00	1,00,000.00
Total		12,22,73,555.60		13,92,21,709.93

DDMA-Kangra

Cash and Bank Balance	As on 1st April, 2018		As on 31st March, 2019	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
ALLAHABAD BANK A/C No.-5333	8,710.00		8,710.00	
Axis Bank A/C No.-26011	50,10,000.00		1,43,38,400.00	
Bandhan Bank A/C-7134	10,00,000.00		10,00,000.00	
Bank of India A/C No.-0826	(35,000.00)		(35,000.00)	
Canara Bank A/C No.-09021	(94,746.00)		(94,746.00)	
Central Bank of India A/C No.-732	(32,029.00)		(32,029.00)	
HDFC Bank A/C No.-2295	54,90,000.00		88,10,857.00	
Himachal Gramin Bank A/C No.2474	7,523.00		1,00,07,523.00	
ICICI Bank A/C No.-0293	(23,613.00)		(11,71,163.00)	
IDBI Bank A/C No.-1854	(36,91,972.00)		(36,91,972.00)	
Kangra Central CO-OP. Bank Ltd. A/C No.-163	(40,30,333.00)		(40,30,333.00)	
PNB Bank A/C No.-9312	91,664.97		3,99,86,078.97	
PNB Kotwali Bank A/C No.-8334	5,88,66,668.00		18,71,868.00	
SBI K.Adda Bank A/C No.-2987	6,59,079.00		6,59,079.00	
SBI K.B. Bank A/C No.-5537	19,407.13		19,407.13	
SBP Bank A/C No.-4675	(2,35,009.28)		(2,35,009.28)	
UCO Bank A/C No.-10730	22,05,697.00		(2,94,303.00)	
Vijaya Bank A/C No.-0056	(62,325.00)		(62,325.00)	
Yes Bank A/C No.-459	52,02,000.00	7,03,55,721.82	52,02,000.00	7,22,57,042.82
Capacity Building Cash Book :				
Chaque in Transit	-		(1,50,000.00)	
Bank of India A/C No.-1280	16,937.00		16,937.00	
ICICI Bank A/C No.-0293	30,00,000.00		11,77,213.00	
PNB K.Adda A/C No. - 44156	7,75,030.00		6,72,634.00	
Vijaya Bank A/C No.-0056	54,99,047.00	92,91,014.00	50,85,898.00	68,02,682.00
Total		7,96,46,735.82		7,90,59,724.82

DDMA-Kinnaur

Cash and Bank Balance	As on 1st April, 2018		As on 31st March, 2019	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
HDFC A/C No-1521	8,23,160.00		1,78,01,630.00	
HDFC A/C No-1674	(5,45,182.00)		(5,45,182.00)	
H.P State Co-Opt Bank-A/C-8726	2,36,09,957.00		4,11,55,224.00	
PNB A/C No-1899	(38,39,168.00)		(38,39,168.00)	
UCO Bank A/C No-8316	5,39,93,845.00	7,40,42,612.00	1,05,16,845.00	6,50,89,349.00
Capacity Building Cash Book :				
Chaque in transit			1,00,000.00	
Oriental Bank of Commerce-A/C-0535	7,02,312.00		11,14,591.00	
UCO Bank-A/C-5125	38,09,653.00	45,11,965.00	23,63,800.00	35,78,391.00
Total		7,85,54,577.00		6,86,67,740.00



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

DDMA-Kullu

Cash and Bank Balance	As on 1st April, 2018		As on 31st March, 2019	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
HDFC A/C- 8227	12,41,29,926.00		17,48,33,803.00	
Himachal Gramin Bank A/C No-40315	4,09,185.67		4,09,185.67	
Punjab National Bank A/C No-05895	71,990.00		71,990.00	
Punjab National Bank A/C No-3966	19,200.00		19,200.00	
Punjab & Sind Bank- SB100	23,562.00		23,562.00	
State Bank Of India A/C No-7651	56,459.61		56,459.61	
State Bank Of India A/C No-8383	11,63,535.40		11,63,535.40	
The Kangra Central Co-Opt-A/C-7498	4,532.00		4,532.00	
The Kangra Central Co-Opt-A/C-9291	3,62,109.00		3,62,109.00	
Union Bank A/C-5488	8,12,829.00	12,70,53,328.68	8,12,829.00	17,77,57,205.68
Capacity Building Cash Book :				
HDFC A/C-9770	43,503.00		46,048.00	
SBI A/C- 5324	52,95,920.00		61,88,189.00	
		53,39,423.00	-	62,34,237.00
Total		13,23,92,751.68		18,39,91,442.68

DDMA-Lahaul & Spiti

Cash and Bank Balance	As on 1st April, 2018		As on 31st March, 2019	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
E- Treasury	-		-	
HP Gramin Bank- 0450	13,25,413.00		13,72,415.00	
PNB-2336	2,04,74,980.00		98,86,115.00	
SBI-2669	1,23,72,629.00		1,62,24,151.00	
SBI-4312	2,72,892.00		2,87,041.00	
SBP-8710	18,80,613.00	3,63,26,527.00	32,63,406.00	3,10,33,128.00
Capacity Building Cash Book :				
Chaque in transit	10,00,000.00	10,00,000.00	1,00,000.00	1,00,000.00
Total		3,73,26,527.00		3,11,33,128.00

DDMA-Mandi

Cash and Bank Balance	As on 1st April, 2018		As on 31st March, 2019	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
HDFC A/C No-1372	1,72,52,817.00		8,22,891.00	
Himachal Gramin Bank -85856	2,27,60,405.00		9,26,17,470.00	
ICICI A/C - 0899	48,34,060.00		2,01,00,538.00	
IDBI Bank-4085	8,97,26,575.00		6,14,85,622.00	
Indusind Bank A/C -38108	-		80,630.00	
IOB Bank-6545	1,20,838.00		1,21,929.00	
PNB A/c No- 00121	1,03,75,494.00		63,99,308.00	
PNB A/C No.-00840	2,80,60,104.00		2,39,94,627.00	
SBI Bank-0888	1,09,943.00		1,11,878.00	
SBP Bank-1070	2.00		2.00	
Union Bank-7678	78,03,741.00	18,10,43,979.00	44,10,138.00	21,01,45,033.00
Capacity Building Cash Book :				
Chaque in transit	8,00,000.00	8,00,000.00	8,00,000.00	8,00,000.00
Total		18,18,43,979.00		21,09,45,033.00



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

DDMA-Shimla

Cash and Bank Balance	As on 1st April, 2018		As on 31st March, 2019	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
Cash in Chest	1,20,695.00		1,20,695.00	
Bank of Baroda A/c- 8454	20,91,163.00		11,76,452.00	
H.P Gramin Bank- 1743	-		-	
UCO Bank A/c- 7741	23,48,034.83		5,67,701.83	
SBI A/c- 6592	2,02,12,142.25	2,47,72,035.08	3,49,38,453.25	3,68,03,302.08
Capacity Building Cash Book :				
Bank of Baroda A/c- 8475	1,53,42,272.00		1,37,88,167.00	
PNB A/c -6003	4,57,859.00		4,57,859.00	
Vijaya Bank-1366	(14,87,545.00)	1,43,12,586.00	(14,87,545.00)	1,27,58,481.00
Total		3,90,84,621.08		4,95,61,783.08

DDMA-Sirmaur

Cash and Bank Balance	As on 1st April, 2018		As on 31st March, 2019	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF /Capacity Building Cash Book:				
CBI -3564	1,29,36,670.00		24,13,985.00	
HDFC-1210	3,65,520.00		8,461.00	
HP State Co-Operative Bank-0517	1,29,919.00		7,58,252.00	
IDBI-9831	2,15,40,509.00		4,23,07,121.00	
PNB-7919	-		1,22,00,000.00	
PNB Bank-8433	12,055.00		12,055.00	
SBI-9136	(228.00)		(228.00)	
UCO Bank-1245	(120.00)		(120.00)	
UCO-Bank-4868	21,76,632.00		35,61,991.00	
Union Bank of India-0792	(2,809.00)	3,71,58,148.00	(2,809.00)	6,12,58,708.00
Capacity Building Cash Book :				
Chaque in transit		-	1,00,000.00	1,00,000.00
Total		3,71,58,148.00		6,13,58,708.00

DDMA-Solan

Cash and Bank Balance	As on 1st April, 2018		As on 31st March, 2019	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
E- Treasury	1,27,44,417.00		1,27,44,417.00	
State Bank of India-65001282173	81,59,429.00	2,09,03,846.00	59,81,067.00	1,87,25,484.00
Capacity Building Cash Book :				
Chaque in transit	4,56,000.00	4,56,000.00	4,56,000.00	4,56,000.00
Total		2,13,59,846.00		1,91,81,484.00

DDMA-Una

Cash and Bank Balance	As on 1st April, 2018		As on 31st March, 2019	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
Canara Bank A/c-3854	-		-	
PNB A/c -3166	-		1,76,219.00	
PNB A/c-9782 (Capacity Building)	35,34,076.42		24,93,800.02	
SBP A/c-2973	5,68,93,555.00	6,04,27,631.42	3,15,47,190.85	3,42,17,209.87
Capacity Building Cash Book :				
Chaque in transit		-	1,00,000.00	1,00,000.00
Total		6,04,27,631.42		3,43,17,209.87
Grand Total		97,72,85,369.00		97,31,44,673.00



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

(Annexure-II)

FY-2018-19

Capacity Building Expenditure

DDMA-Bilaspur

S.No	Particulars	Amount
1	Capacity Building Expense	39,998.00
2	Bank Charges	106.00
3	Mock Drill Expences	1,21,511.00
4	DEOC Staff Salary	9,14,404.00
5	Office Equipment	7,41,524.00
6	Printing & Stationary	31,605.00
7	SAR Fund Exp	4,37,930.00
8	Telephone Expenses	41,970.00
9	Training & Awarness	1,21,896.00
10	Travels and Allowances	15,756.00
Total		24,66,700.00

DDMA-Chamba

S.No	Particulars	Amount
1	Capacity Building Exp.	4,492.00
2	Generator Exp.	25,765.00
3	Mock Drill Exp.	2,15,427.50
4	Office Expenses	1,31,050.00
5	SAMARTH Exp.	3,416.00
6	Printing & Stationery	7,40,954.00
7	Salary	23,954.00
8	SAR Equipment	37,429.00
9	Telephone Exp.	1,32,846.00
10	Traning & Awareness	9,762.00
11	Travelling Allowance	
Total		13,25,095.50

DDMA-Hamirpur

S.No	Particulars	Amount
1	DEOC Equipments Purchase Exp.	76,022.00
2	DEOC Staff Salary Exp.	13,22,756.00
3	Printing & Stationery	-
4	SAMARTH Exp.	1,33,239.00
5	Telephone Exp.	29,685.00
6	Training & Awarness	2,57,828.17
Total		18,19,530.17

DDMA-Kangra

S.No	Particulars	Amount
1	Capacity Building Exp.	18,96,390.00
2	Training & Awarness	59,587.00
3	Mok Exercises Exp.	4,01,332.00
4	DEOC Equipment Purchase Exp.	26,28,229.00
5	Travelling & Stationery Exp.	13,112.00
6	EOC Staff Salary	13,57,917.00
Total		63,56,567.00



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

DDMA-Kinnaur

S.No	Particulars	Amount
1	DEOC Equipment Purchase Exp.	17,43,085.00
2	EOC Staff Salary Exp.	8,87,721.00
3	Telephone Exp.	8,39,728.00
4	Training & Awareness	13,82,958.00
Total		48,53,492.00

DDMA-Kullu

S.No	Particulars	Amount
1	DEOC Equipment Purchase Exp.	20,26,364.00
2	EOC Staff Salary Exp.	9,64,651.00
3	Printing & Stationery	74,659.00
4	Training & Awareness	6,09,064.00
5	Telephone Exp.	27,536.00
Total		37,02,274.00

DDMA-Lahaul & Spiti

S.No	Particulars	Amount
1	Bank Charges	301.00
2	DEOC Staff Salary	10,09,672.00
3	Electricity Bill Exp.	15,962.00
4	Exp. Capacity Building	44,570.00
5	Mock Drill Exp.	26,520.00
6	Telephone Exp.	35,949.00
7	Training & Awareness Exp.	58,480.00
Total		11,91,454.00

DDMA-Mandi

S.No	Particulars	Amount
1	Advertisement Exp	23,116.00
2	Capacity Building Exp.	1,12,368.00
3	DEOC Staff Salary	10,38,744.00
4	Mock Drill Exp.	86,150.00
5	Office Equipment	22,43,072.00
6	Office Exp.	74,893.00
7	Printing & Stationery Exp.	23,742.00
8	SAR Equipment	17,98,622.00
9	Telephone Exp.	43,686.00
10	Traning & Awerness Exp.	33,18,447.00
11	Travelling Exp.	7,070.00
Total		87,69,910.00

DDMA-Shimla

S.No	Particulars	Amount
1	Advertisment & Publicity Exp.	5,229.00
2	DEOC Equipment Purchase	3,97,814.00
3	Printing & Stationery	8,990.00
4	Office Expenses	1,43,866.00
5	SAMARTH Exp.	-
6	SAR Equipments	1,54,972.00
7	Telephone Exp.	73,474.00
8	Traning & Awareness	28,64,112.00
Total		36,48,457.00



14

**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

DDMA-Sirmaur

S.No	Particulars	Amount
1	DEOC Salary	8,21,211.00
2	Electricity	38,259.00
3	IEC Material	3,35,900.00
4	Office Exp.	32,946.00
5	Printer	74,500.00
6	Printing & Stationery	2,18,261.00
7	SAR Equipment	4,99,184.00
8	Sensor for Landslide Monitoring	1,60,600.00
9	Taxi Hiring Charges	29,808.00
10	Telephone Exp.	35,065.00
11	Television	20,197.00
12	Training & Awareness	12,82,720.00
Total		35,48,651.00

DDMA-Solan

S.No	Particulars	Amount
1	Capacity Building Exp.	1,45,000.00
2	CSS Schemes on Strengthening of SDMA/DDMA Exp	3,14,235.00
3	DDMA Activites Exp.	2,970.00
4	Mock Drill Exp.	93,335.00
5	Printing & Stationery Exp.	3,274.00
6	Repair & Construction at DEOC	22,362.00
7	Salary	1,91,244.00
8	SAR Equipment Exp.	29,81,575.00
9	Setting Up of DEOC Exp.	41,500.00
10	Telephone Exp.	10,932.00
11	Training & Awareness Exp.	4,51,935.00
Total		42,58,362.00

DDMA-Una

S.No	Particulars	Amount
1	Consultancy Fee	86,360.00
2	Electricity Exp	13,343.00
3	Office Exp.	29,541.00
4	Printing & Stationery Exp.	18,861.00
5	Salary	6,24,000.00
6	SAMARTH -Exp.	14,300.00
7	SAR Equipment Exp.	2,22,345.00
8	SMS Charges	70.40
9	Telephone Exp.	53,510.00
10	Training & Awareness Exp.	2,86,835.00
11	Travelling Allowance	1,888.00
0.12	Bank Charges	601.00
Total		13,51,654.40

Grand Total

4,32,92,147.00



745

**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

(Annexure-III)

FY 2018-19

Capacity Building/ Other Expenses

HPSDMA- Shimla

S.No	Particulars	Amount
1	Capacity Building Expenses	2,30,89,809.00
2	Admin Expense A/C	1,500.00
3	Advertisement & Publicity Exp.	26,93,568.00
4	Audit Fee	29,500.00
5	Bank Charges	70.80
6	Biometric	11,372.00
7	Biometric Equipments	1,27,020.00
8	Computer & Printer	1,46,600.00
9	Consultancy Fee	31,000.00
10	EOC Equipment	13,355.00
11	Generator	3,233.00
12	Office Expenses	1,50,785.00
13	Petrol/Diesel & Fuel Exp.	35,000.00
14	Printer	69,230.00
15	Printing & Stationery Exp.	7,71,391.00
16	Repair & Maintenance -Computer	12,260.00
17	Repair & Maintenance -Office	16,074.00
18	Salary	7,980.00
19	Salary-EOC	11,52,850.00
20	SAMARTH 2017 Expense	20,000.00
21	SAMARTH 2018 Expense	3,93,747.00
22	SARC Equipment	(1,03,453.00)
23	Satellite Phone	16,74,015.00
24	Setting Up of EOC	1,15,520.00
25	Taxi Hiring Charges	-
26	Tea & Refreshment Exp.	660.00
27	Telephone Expense	47,490.00
28	LCD TV	56,000.00
29	Training and Awareness Exp.	48,58,328.00
30	Travelling Allowance	1,88,554.00
31	Travelling Expenses	68,828.00
32	Website Expense	36,67,861.00
33	NDMA-CSS on sustainable reduction in disaster risk -Expenses	4,15,739.00
34	NDMA- Mock Drill Expenses	1,51,354.00
35	NDMA- Strengthening of SDMA/DDMA Expenses	(4,34,807.00)
Total		3,94,82,434.00



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

(Annexure-IV)

Interest Received in (Bank as per Cash Book):

DDMA's

S.No	Particulars	Amount
1	DDMA-Bilaspur	30,16,972.00
2	DDMA-Chamba	59,31,196.00
3	DDMA-Hamirpur	41,03,938.00
4	DDMA-Kullu	76,40,966.00
5	DDMA-Lahaul & Spiti	22,02,136.00
6	DDMA-Mandi	92,54,361.00
7	DDMA-Shimla	16,89,930.00
8	DDMA-Sirmaur	77,37,245.00
9	DDMA-Una	21,23,315.85
Total		4,37,00,060.00

(Annexure-V)

Interest refunded:

DDMA's

S.No	Particulars	Amount
1	DDMA-Bilaspur	41,63,266.00
2	DDMA-Chamba	2,62,141.00
3	DDMA-Hamirpur	45,65,056.00
4	DDMA-Kangra	-
5	DDMA-Kinnaur	-
6	DDMA-Kullu	47,47,197.00
7	DDMA-Lahaul & Spiti	-
8	DDMA-Mandi	65,62,610.00
9	DDMA-Shimla	-
10	DDMA-Sirmaur	65,63,714.00
11	DDMA-Solan	-
12	DDMA-Una	3,15,086.00
Total		2,71,79,070.00



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

(Annexure-VI)

**Interest received on Un-utilised SDRF/NDRF/Capacity Building Fund payable to Govt:-
DDMA's**

S.No	Particulars	Amount
1	DDMA-Bilaspur	(15,17,845.00)
2	DDMA-Chamba	62,77,144.00
3	DDMA-Hamirpur	14,66,349.16
4	DDMA-Kinnaur	(86,73,854.00)
5	DDMA-Kullu	45,17,925.00
6	DDMA-Lahaul & Spiti	43,01,785.00
7	DDMA-Mandi	35,14,369.00
8	DDMA-Shimla	29,97,007.00
9	DDMA-Sirmaur	22,16,244.00
10	DDMA-Una	25,93,445.85
Total		1,76,92,570.00



NK BHARGAVA & CO.

CHARTERED ACCOUNTANTS,
127, DURGA COTTAGE,
NEAR SBI REGIONAL OFFICE, SDA COMPLEX,
KASUMPTI, SHIMLA – 171009, H. P.
PH. (0177) 7961291, + 91 70186 56067
E-mail: nkshimla@gmail.com



CONSOLIDATED INTERNAL AUDIT REPORT OF HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY 2018-19

CHAPTER - I

PROJECT BRIEF

Disaster Management means a continuous and integrated process of planning, organizing, coordinating and implementing measures which are necessary or expedient for Prevention of danger or threat of any disaster, Mitigation or reduction of risk of any disaster or its severity or consequences, Capacity-building, Preparedness to deal with any disaster, Prompt response to any threatening disaster situation or disaster, Assessing the severity or magnitude of effects of any disaster, Evacuation, Rescue and Relief, Rehabilitation and Reconstruction. It comprising of six elements i.e., Prevention, Mitigation and Preparedness in pre-disaster phase, and Response, Rehabilitation and Reconstruction in post-disaster phase, defines the complete approach to Disaster Management.

On 23rd December, 2005, the Government of India took a defining step by enacting the Disaster Management Act, 2005, which envisaged creation of the National Disaster Management Authority (NDMA) headed by the Prime Minister, State Disaster Management Authorities (SDMA) headed by the Chief Ministers, and District Disaster Management Authorities (DDMA) headed by the District Magistrates or Deputy Commissioners as the case may be, to spearhead and adopt a holistic and integrated approach to disaster management (DM). There will be a paradigm shift, from the erstwhile relief-centric response to a proactive prevention, mitigation and preparedness-driven approach for conserving development gains and to minimize loss of life, livelihood and property.

Section 3 the Disaster Management Act 2005 lays down the establishment of State Disaster Management Authority at the State Government levels. Accordingly, for the State, the SDMA was notified vide notification No. Rev. D(F) 4-2/2000-V dated 1-06-2007.

State Executive Committee

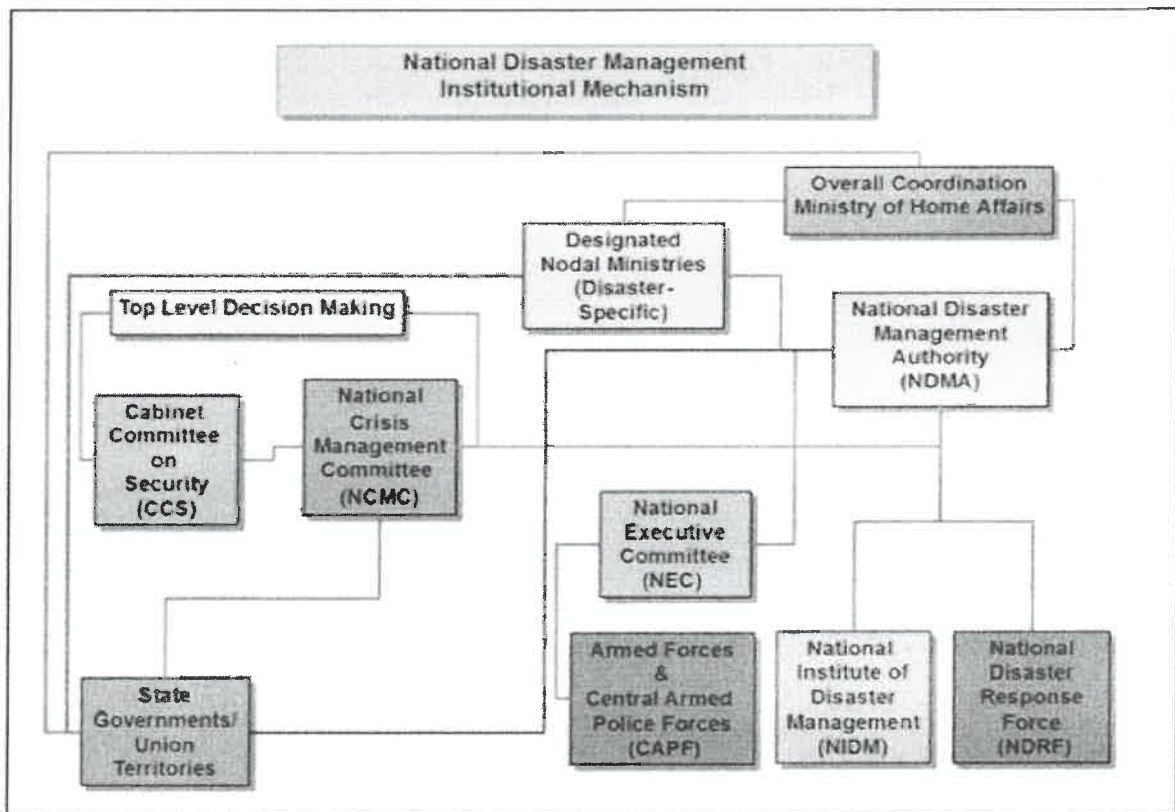
In continuation of this department's Notification of even No. dated 5th May, 2009 and in exercise of the powers conferred by sub-section(1) of section 20 the Disaster Management Act, 2005 the Governor Himachal Pradesh re-constitute the State Executive Committee to assist the State Authority in the performance of its functions and to coordinate action in accordance with the guidelines laid



- 49 -

down by State Authority and ensure the compliance of the directions issued by the State Government under the Act.

The Disaster Management Act, 2005 lays down institutional, legal, financial and coordination mechanisms at the National, State, District and Local levels. These institutions are not parallel structures and will work in close harmony. The institutional mechanism will facilitate the predefine roles and responsibilities to the designees accountable for disaster management at various levels as displayed in following figures and tables.



At the State level, the State Disaster Management Authority under the chairmanship of the Chief Minister stood constituted on 1.6.2007 and has the responsibility of policies, plans and guidelines for DM and coordinating their implementation for ensuring timely, effective and coordinated response to disasters. The Chief Secretary is the Chief Executive Officer of the SDMA. Besides, the SDMA has seven other members.

1.	Hon'ble Chief Minister	Chairman
2.	Hon'ble Revenue Minister	Member
3.	Chief Secretary	Chief Executive Officer, ex officio
4.	ACS cum FC (Revenue)	Member
5.	Principal Secretary (Home)	Member

6.	Principal Secretary (PWD/I&PH)	Member
7.	Principal Secretary (Health)	Member
8.	Director General of Police	Member
9.	Secretary (Revenue)	Member Secretary

State Level Disaster Management Coordination Mechanism

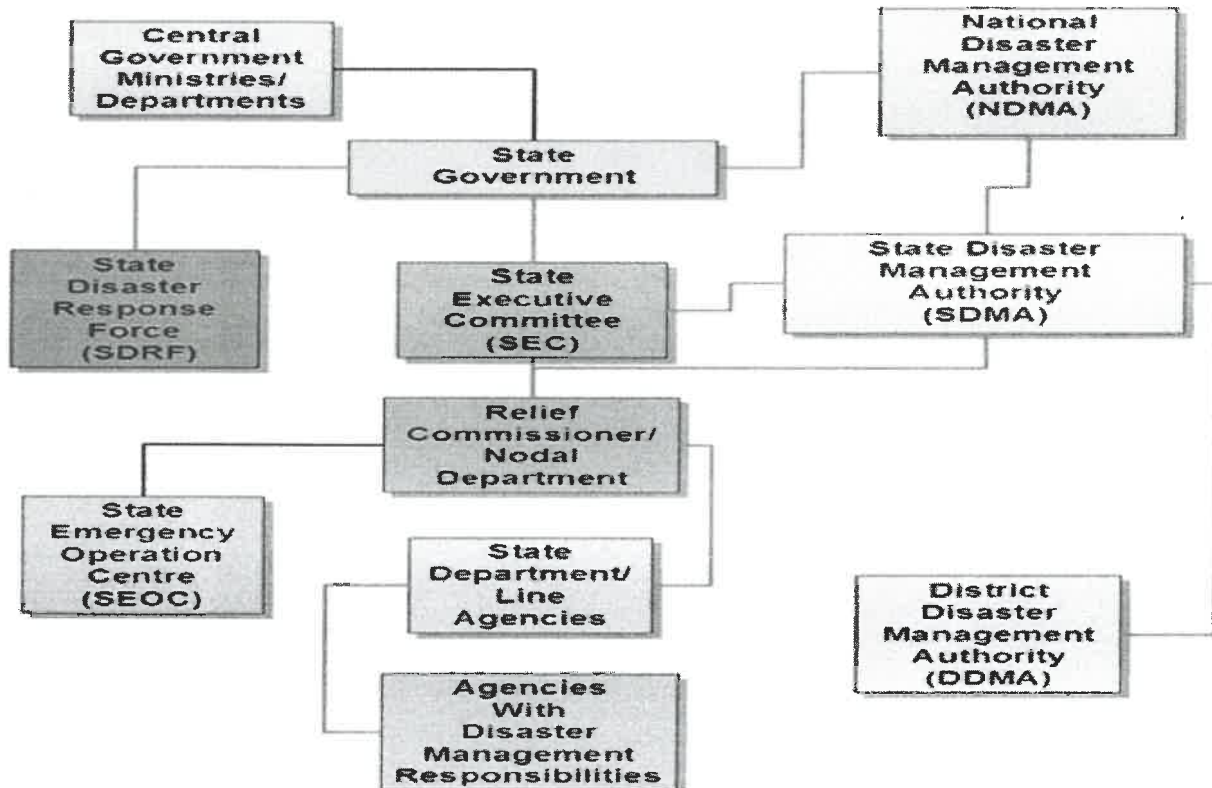


Fig: Institutional Mechanism at State Level

The SDMA inter alia approve the State Plan in accordance with the guidelines laid down by the NDMA, approve DMPs prepared by the departments of the State Government, lay down guidelines to be followed by the departments of the Government of the State for the purpose of integration of measures for prevention of disasters and mitigation in their development plans and projects, coordinate the implementation of the State Plan, recommend provision of funds for mitigation, preparedness measures, review the developmental plans of the different Departments of the State to ensure the integration of prevention, preparedness and mitigation measures and review the measures being taken for mitigation, capacity building and preparedness by the departments.

The State Executive Committee (SEC) headed by the Chief Secretary and four other Secretaries as its members shall be there to assist the SDMA in the performance of its functions. The SEC will further provide necessary technical assistance or give advice to District Authorities and local authorities for carrying out their functions effectively, advise the State Government regarding all financial matters in relation to disaster management, examine the construction, in any local area in the State and, if it

is of the opinion that the standards laid for such construction for the prevention of disaster is not being or has not been followed, may direct the District Authority or the local authority, as the case may be, to take such action as may be necessary to secure compliance of such standards, lay down, review and update State level response plans and guidelines and ensure that the district level plans are prepared, reviewed and updated, ensure that communication systems are in order and the disaster management drills are carried out periodically. The SEC will also provide information to the NDMA relating to different aspects of DM.

The crisis management group at State and districts level has been constituted for the State. The State Crisis Management Group (SCMG) is headed by the Chief Secretary. The SCMG shall normally handle all crisis situation and advice and guide the District Crisis Management Group (DCMG) also. The DCMG is headed by the District Magistrate and is responsible for on -scene management of the incident emergency.

There is a State Emergency Control Room in the HP Secretariat, Chotta Shimla and Himachal Pradesh 171001 to provide Secretarial support to the Himachal Pradesh State Disaster Management Authority and also facilitate the functioning of the Authority. 1070 is the Helpline Line No. of State Emergency Control room which is operational 24 x 7. This Control Room will receive the information from various sources. It shall be in constant contact with the District Disaster Control Rooms, Police Control Rooms. The State Emergency Control Room will receive the information, record it properly and put up to the State Disaster Management Authority instantly. Similarly, the instructions passed by the State Authority shall be conveyed to the addressees and a record maintained to that effect.

The Himachal Pradesh State Disaster Management Authority is involved in the Management of large-scale Disasters. The Divisional Commissioner in consultation with other members of the Authority shall decide its involvement after the receipt of the report from the Deputy Commissioner of the Districts.

As per section 25 (3) of the Act, where there is a Zila Parishad in the district, the Chairperson thereof shall be the co-Chairperson of the District Authority and section 25 (4) states that an officer not below the rank of Additional District Magistrate or Additional Deputy Commissioner as the Chief Executive Officer of the District Authority for exercising the powers and perform functions prescribed by the State Government or designated by the District Authority. The DDMA may meet when necessary with time and place being selected by the Chairperson. Under section 28 District Authority as and when considers necessary, constitute one or more advisory committees and other committees for the efficient discharge of its function and appoint from amongst its members the Chairperson of the committee formed and any person associated with the committee or sub – committee will be paid allowances as may be prescribed by the State Government.

District Disaster Management Committee (DDMC)



52

The Deputy Commissioner will be responsible for coordination of all disaster management activities at the district level. There shall be a district disaster management authority head by Deputy Commissioner. The district authority shall approve the disaster management planning's and review all the measures related to pre and post phases to the hazards. The district disaster management committee comprises member from Zilla Parishad / panchyat, different line department, NGOs and other to be notified by the department of disaster management from time to time. Specific Committees may be formed by chairman of district authority such as DM Relief Committee, DM Rehabilitation Committee etc.



CHAPTER-II

CONSOLIDATED INTERNAL AUDIT OBSERVATION OF HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY 2018-19

1) LIMITATIONS ON PROCEDURES PERFORMED: -

Our ability to perform all procedures depended upon the extent of books and record completed and quality of information and explanation provided at the time of audit. Pending completion of books and records and non-reconciliation of bank and other accounts, unavailability of documents /information's required, restricted us from commenting on the correctness and reporting thereon. Our procedure constituted an audit of accounts of the Authority as set out in the appointment letter. The procedures carried out in accordance with auditing standards issued by the Institute of Chartered Accountants of India (ICAI) or an audit under any other applicable laws. Our report is based on the documents and records produced to us for audit and information and explanations given to us by DDMA's/Div- Com and HPSDMA.

2) ALLOCATION / UTILIZATION OF SDRF/ NDRF FUND OF THE GOVT. OF HP AND GOI: -

S.No.	Observation	Suggestions	Management/ Concerned Officer Reply
i.	As per the allocation of SDRF / NDRF fund allocated by the Government of India and Govt of HP for the year 2018-19, total funds worth Rs. 512.83 Crore were released by the Central Government and Government of Himachal Pradesh, the State transferred these funds to executing agencies in various Departments, Districts and Blocks considering that the allocated SDRF / NDRF Funds have been fully utilized during the year. However, during the course of audit, we observed that out of total fund allocated /transferred to executing agencies, funds are still lying unutilized at Districts, Blocks, Panchayats and other Departments level. Therefore, we are unable to form an opinion upon the actual utilization at such block / Departments level in the absence of related supporting documents / utilization certificates being provided by such block / Departments. Our audit is limited up to the	We have already provided a suggested format of Utilisation Certificate (UC). Utilisation Certificate is still awaited from various Govt departments/ agencies.	

	sanction by the HPSDMA / DDMA and we unable to verify the actual expenditure incurred by various executing agencies of HPSDMA / DDMA. In our opinion, it is recommended to HPSDMA / DDMA to account for the actual utilization of funds on the basis of Standardized Utilization Certificates to be received from the respective Block / Departments for proper accounting and internal control.		
ii.	We have observed the large amount of funds remaining unutilized, as is evident from the records provided to us during the course of audit.	In our opinion, the funds need to be allocated / disbursed to DDMA's / Other Various Department / Executing Agencies based upon more precise estimates to be received from the DDMA's / Other Departments / Executing Agencies.	
iii.	We observed SDRF / NDRF Fund sanctioned by HPSDMA / DDMA is not accurately categorized as SOON / COON as well as head wise allocation. It results in mismatch of fund received by DDMA / Various Deptt. / Executing agencies under SOON / COON as well as head wise allocation and further released by DDMA's to various Govt. Dept / Agencies.	In our opinion sanction authority shall keep the track of SOON / COON as well as head wise allocation while sanctioning of SDRF / NDRF Fund.	
iv.	During the year, we found that funds to the tune of about Rs. 97.31 Crore (inclusive of bank interest) were lying unspent in various bank accounts of DDMA's apart from funds unutilised at various executing agencies as at 31.03.2019. Our Scope of Audit is limited to the HPSDMA and DDMA level, hence we are unable to form an opinion on the unutilised fund lying with various Dept / Executing Agencies.	This position in our opinion requires attention and the Controlling Office should issue specific guidelines for fund utilization as well as submission of utilization certificate with mention of fund unutilised. We have already provided a suggested format of UC for better control and identifying actual utilisation of SDRF / NDRF Fund. Utilisation Certificate is still awaited from various Govt	

		departments / agencies. Hence, we are unable to form an opinion on actual utilisation of SDRF / NDRF Fund.	
v	<p>Apart from funds to DDMA's, funds allocated / transferred to various department's offices such as PWD, IPH, MC Shimla, Home guard, HPSEB, Agriculture and Horticulture have not been audit, that is audit of funds transferred to these departments. SDRF / NDRF Fund transferred to these offices / departments have been treated as utilized on the basis of UC submitted by these department / offices. It is worth mentioning over here that against the total SDRF / NDRF Fund disbursed as mentioned in Sr. No. i., SDRF / NDRF Fund worth Rs. 267.94 Crore has been utilized through these departments / offices, which is about 52 % of the total SDRF / NDRF Fund issued during the year. The UC submitted by executing agencies generally does not contain the exact details of time / amount spent in a financial year and unutilized fund lying in Bank / Treasury.</p>	<p>This position in our opinion requires attention and the Controlling Office should issue specific guidelines for fund utilization and submission of utilization certificate for the financial year under the Disaster Management Act. We have already provided a suggested format of UC for better control and actual utilization of SDRF / NDRF Fund. Utilisation Certificate is still awaited from various Govt departments/ agencies. hence, we are unable to comment on actual utilization of SDRF/NDRF Fund.</p>	
vi.	<p>During the course of audit, we have observed that in some cases SDRF / NDRF Fund has not been spent for the purpose as defined in the guidelines / norms fixed.</p>		
vii.	<p>We have reflected SDRF / NDRF Fund received from GOI/ Govt of HP of Rs. 512.83 Crore in Balance Sheet, Receipt and Payment Account and Income Expenditure Statement as per Excess and surrender - 2245 relief account prepared by DIV-COM/HPSDMA, Shimla. SDRF/NDRF Capacity Building Expenditure has been reflected from their respective Cash Book of DDMA's and HPSDMA whereas Expenditure of executing agencies has been provided equivalent of of SDRF/NDRF Fund released during the year as per Excess and surrender -2245</p>	<p>This position in our opinion requires attention and the Controlling Office should issue specific guidelines for fund utilization and submitting utilization certificate along with fund unutilised. We have already provided the suggested format of UC for better control and actual utilisation of SDRF/NDRF Fund. Utilisation Certificate is still</p>	

	<p>relief account prepared by DIV-COM/HPSDMA, Shimla.</p> <p>On the basis of stated fact above SDRF/NDRF fund with treasury has been shown in Annexure -ii showing the difference in balances with treasury as information provided by the DIV- COM, Shimla.</p>	<p>awaited from various Govt departments/ agencies. hence, we are unable to comment on actual utilisation of SDRF/NDRF Fund.</p>	
--	--	--	--

3) **BANK/TREASURY: -**

S.No.	Observation	Suggestions	Management/ Concerned Officer Reply
i.	<p>DDMA- Solan, no separate account for funds received under various SDRF / NDRF Funds have been maintained as per the Norms / Guidelines issued by Government. In the absence of separate designated bank account, balances remaining unspent and interest earned thereon under a particular fund cannot be verified. DDMA Solan has not maintained Separate Cash Book. DIV – COM, Shimla has not maintained Cash Book of SDRF / NDRF Fund and have not reconciled Fund released / Diverted from SDRF / NDRF Fund and hence we are unable to form an opinion. The Complete treasury statement of Fund diverted / released from treasury are not available in the records. So, we are unable to form an opinion on the Treasury reconciliation and Balance of Fund lying with treasury.</p>	<p>DDMAs shall maintain a separate Bank Account and a Separate Cash Book along with subledger for SDRF / NDRF Fund for better control of maintenance of books of account, Utilisation certificate and interest earned on SDRF/ NDRF Fund.</p>	
ii.	<p>Several units specially Chamba, Nahan, Mandi, Hamirpur, Kullu and Dharamshala are maintaining multiple bank accounts, thereby un-</p>	<p>This position is abnormal in our opinion and effect of bank reconciliation</p>	

	necessarily creating the need for extra accounting entries and reconciliation work. Our scrutiny of Bank reconciliation, reveals several differences both less and excess amount, pending for adjustment in Cash Book of the SDRF / NDRF and Capacity Building fund. The same has been reconciled and provided in bank reconciliation statement to respective units for the year ended for your ready reference.	needs to be taken in Cash Book on priority basis in a time bound manner so as to avoid any chances of embezzlement /malpractice etc.	
iii.	Bank reconciliation statement of Shimla (DDMA) includes Cash in Chest/Cash in Hand of Rs. 1,20,695/- kept for immediate relief, Necessary guidelines to maintain cash balances, balance confirmation and detail of cash in chest was not produced before us at the time of audit to verify the correctness of the same.		

4) UTILIZATION CERTIFICATES: -

S.No.	Observation	Suggestions	Management/ Concerned Officer Reply
i.	General scrutiny of UC's submitted by the executing agencies, reveals that these certificates have not been submitted in the prescribed format and does not contain appropriate details and nature of expenses with all relevant supporting documents. These utilization certificates are self-attested by the HDO / DDO and have not been verified from an external verifier / Chartered Accountant. We recommend that the management should strictly ensure submission of UC's in prescribed format along with all relevant details / supporting documents and duly certified by an external verifier / Chartered Accountant.	We have already provided the suggested format of UC for better control and actual utilization of SDRF/NDRF Fund. Utilisation Certificate is still awaited from various Govt departments/ agencies. hence, we are unable to comment on actual utilization of SDRF/NDRF Fund.	

--	--	--	--

5) TAX DEDUCTION AT SOURCE (TDS): -

S.No.	Observation	Suggestions	Management/ Concerned Officer Reply
i.	<p>We are of the opinion that payments to professional contractors, suppliers etc are subject to Deduction of Tax at Source under the Income Tax Act 1961.</p> <p>In many districts causal staff under DDMA has been engaged from outsourced parties (Manpower Supplier) such as NIELIT's and Sarawati.com etc. for functioning of DOEC (District Emergency Operation Center). However, no Tax at Source has been deducted under section 194C of Income Tax Act.</p>	<p>Compliance of TDS under the Income Tax, Act shall be complied to avoid levy of Interest and Penalty under Income Tax Act, 1961. Details of Non deduction has been provided in Separate report of DDMA's.</p>	
ii.	<p>We observed that outsourced man power supplier (NIELIT) has charged GST on Bill.</p>	<p>We recommended that legal opinion needs to be taken with regard to the applicability / exemption of GST charged by NIELIT / Sarswati.com on manpower supply to avoid the excess cost. i.e GST component being charged by the NIELIT / Sarswati.com. Details of CGST & SGST Paid of Rs. 7,01,957/- & Rs. 7,01,957/- respectively are given in Annexure-I.</p>	
iii.	<p>As per Section 51 of the CGST Act, 2017 read with Rule 66 of the CGST Rules, 2017, Tax Deduction at Source (TDS) are required to be deducted by a department or establishment of the Central Government or State Government; or</p>	<p>In our opinion registration under section 51 of CGST Act, As Tax Deductor should be taken to facilitate proper compliance of the same. HPSDMA and DDMA's need to obtain the said registration at the earliest to avoid the</p>	

	<p>(b) local authority; or (c) Governmental agencies;</p> <p>On Suppliers of taxable goods or services or both to the deductor(s), where the total value of such supply, under a contract, exceeds INR 2,50,000/-</p>	<p>penalty and interest on late deposit/ non deduction of TDS under CGST ACT,2017. GST TDS has not been deducted @1 % for CGST Rs. 77,995/- and SGST Rs. 77,995/- are given in annexure-i.</p>	
--	---	--	--

6) INTEREST EARNED ON UNSPENT SDRF/NDRF FUND WITH BANK: -

S.No.	Observation	Suggestions	Management/ Concerned Officer Reply
i.	<p>Guidelines should be issued with regard to the accounting of interest earned on idle funds lying in banks to be followed uniformly by all the DDMA's, Blocks, Departments and Executive Agencies. In several of the DDMA's / offices, interest earned from bank has been transferred to HPSDMA / Divisional Commissioner Officer, whereas, in few other DDMA's / offices, no entries for the interest income have been incorporated in the books of accounts. In few other cases the interest earned has not been transferred to HPSDMA / Divisional Commissioner. In our opinion, interest earned in Idle Fund should be refunded to funding agencies.</p>	<p>DDMAs/ Various Deptt/ Executing Agencies Shall refund interest earned on NDRF/ SDRF Fund to Divisional Commissioner, Shimla on Quarterly. DDMAs Should also collect the interest earned on SDRF / NDRF Fund released to various Govt Department/ Agencies etc at their level and the same shall also refund to Divisional Commissioner, Shimla. If any interest earned by the above said</p>	
ii.	<p>Interest received by DDMA- Kangra on SDRF/NDRF fund has not been refunded for the year ended 31.03.2019 is Rs. 89.05 Lakh.</p>	<p>department has not refunded till date then they should refund interest earned on NDRE/SDRF Fund to Divisional Commissioner, Shimla on time bound manner.</p>	

--	--	--	--

7) **MAINTENANCE OF RECORD AND COMPLIANCE: -**

S.No.	Observation	Suggestions	Management/ Concerned Officer Reply
i.	<p>Generally, cash book has not been maintained as principal book of accounting. No voucher has been prepared and sanction order has been treated as payment /expenditure support. In many units, complete entries on account of Bank interest and Bank charges have not been incorporated in the cash book. Further, there is no system to reconcile banks at regular intervals. In fact, no reconciliation has been done in most of the units, thereby leaving behind open scope for irregularities remaining un-discovered for a long period of time.</p> <p>In the absence of process as stated above and also in the absence of maintenance of ledger account, we have to spent a great deal of time to reconcile the account and to draw a Receipt and Payment Account at each DDMA and HPSDMA.</p>	<p>In our opinion it may be advisable to impart proper training for maintenance of books of account and Bank Reconciliations Statements in tally accounting software for better control on financial records. HPSDMA, Shimla has already installed Tally Accounting Software at DDMA's and also has instructed to maintain the Accounting records of SDRF/ NDRF fund and Capacity Building fund in Tally Accounting Software.</p>	
ii.	<p>Apparent weaknesses in the accounting and internal control at the level of executing agencies with proper maintenance of Books of Account and Bank Reconciliation etc.</p>		

"As per our Internal Audit Report"

for NK Bhargava & CO.,

CHARTERED ACCOUNTANTS,

(FRN - 00429N)

AN

PARTNER



UDIN ÷ 21543102AAAAAL8325

Annexure - i

Details of GST paid on Manpower Supply by DDMA's and HPSDMA for the year ended 31.03.2019

Name of Department	Payment Made to	Head of Expenditure	Taxable Value	CGST	SGST	Total Amount	GST TDS @ 1% CGST	GST TDS @ 1% SGST
DDMA - Bilaspur	NIELIT	DEOC Staff Salary	6,13,807.20	55,242.65	55,242.65	7,24,292.50	6,138.07	6,138.07
DDMA - Chamba	NIELIT	DEOC Staff Salary	70,488.00	6,343.92	6,343.92	83,175.84	704.88	704.88
DDMA - Hamirpur	SARSWATI	DEOC Staff Salary	13,27,719.35	1,19,494.74	1,19,494.74	15,66,708.83	13,277.19	13,277.19
DDMA - Kangra	SARSWATI	DEOC Staff Salary	10,20,110.11	91,809.91	91,809.91	12,03,729.93	10,201.10	10,201.10
DDMA - Kullu	NIELIT	DEOC Staff Salary	8,17,419.00	73,567.71	73,567.71	9,64,554.42	8,174.19	8,174.19
DDMA - Mandi	NIELIT	DEOC Staff Salary	9,96,732.00	89,705.88	89,705.88	11,76,143.76	9,967.32	9,967.32
DDMA - Shimla	NIELIT	DEOC Staff Salary	16,63,240.51	1,49,691.65	1,49,691.65	19,62,623.80	16,632.41	16,632.41
DDMA- Sirmaur	NIELIT	DEOC Staff Salary	1,69,224.00	15,230.16	15,230.16	1,99,684.32	1,692.24	1,692.24
DDMA- Solan	NIELIT	DEOC Staff Salary	1,62,072.00	14,586.48	14,586.48	1,91,244.96	1,620.72	1,620.72
HPSDMA- Shimla	NIELIT	DEOC Staff Salary	9,58,714.00	86,284.26	86,284.26	11,31,282.52	9,587.14	9,587.14
Total			77,99,526.17	7,01,957.36	7,01,957.36	92,03,440.88	77,995.26	77,995.26



Annexure - ii

Details of Closing Balances with Treasury and Sanctions to DDMA's and All Departments as at 31.03.2019			
DIV COM/ HPSDMA-Sanctions to DDMA's and All Departments as per List of Final Excess and Surrender for the FY 2018-19			
2018-19	Consolidated SDRF	Consolidated NDRF	Total
ALL Department			
DDMA	2,85,53,50,000.00	2,27,29,00,000.00	5,12,82,50,000.00
Total (A)	2,85,53,50,000.00	2,27,29,00,000.00	5,12,82,50,000.00
Expenditure of DDMA's as per Cash Book and Expenditure of all department as per list of Final Excess and Surrender for the FY 2018-19			
2018-19	SDRF/NDRF (All DDMA)	SDRF/NDRF/All (Department)	Total
SDRF/NDRF Fund			
SDRF/NDRF Fund	2,50,32,17,200.00	2,67,94,00,000.00	5,18,26,17,200.00
Total (Total B)	2,50,32,17,200.00	2,67,94,00,000.00	5,18,26,17,200.00
Balance of SDRF/NDRF Fund with Treasury for the Year ended (A) - (B)			-5,43,67,200.00
Add:	Opening Balance as at 01.04.2018		-10,38,53,383.00
	Closing Balance with Treasury as at 31.03.2019		-15,82,20,583.00
Closing Balance as per Register maintained by DIV - COM			94,94,012.00
Difference in Closing Balance			-16,77,14,595.00



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)
CONSOLIDATED BALANCE SHEET AS AT 31-03-2018**

LIABILITIES	Amount (Rs.)	Total (Rs.)	ASSETS	Amount (Rs.)	Total (Rs.)
SDRF/ NDRF Fund:		84,63,78,384.00	Current Assets:		-
Opening Balance	75,41,93,011.00		CASH AND BANK BALANCES:		
Add: SDRF/ NDRF Fund Received during the Year	3,15,42,70,000.00		(i) Treasury	-	-
Less: Exp. SDRF/ NDRF Fund during the Year	3,06,20,84,627.00		(ii) Bank:		
Capacity Building Fund:			NDRF SDRF/Capacity Building Fund Cash and Bank Balance (Annexure I)		97,72,85,369.00
Opening Balance	9,94,73,843.00				
Add: Capacity Building Fund Received during the Year	8,92,90,966.00				
Less: Exp. Capacity Building Fund during the Year	7,28,02,637.00	11,59,62,172.00			
Prime Minister's National Relief Fund :-					
Opening Balance	20,00,000.00				
Add: PMNRF Fund Received during the Year	95,00,000.00				
Less: Exp. PMNRF Fund during the Year	95,00,000.00	20,00,000.00			
Current Liabilities:					
District Planning Office		7,00,000.00			
Election Duty Grant:		5,000.00			
Security Deposit :-					
Water Supply EMD(Sirmaur):	40,000.00				
Water Supply EMD(Mandi):	2,00,000.00	2,40,000.00			
Interest Received on Un-utilised SDRF/NDRF/Capacity Building Fund payable to Govt:-					
DDMA's (Annexure-VI)	11,71,580.00				
HPSDMA-Shimla	1,08,28,233.00	1,19,99,813.00			
Total		97,72,85,369.00	Total		97,72,85,369.00



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)
CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 2017-18**

EXPENDITURE	Amount (Rs.)	Total (Rs)	INCOME	Amount (Rs.)	Total (Rs)
To SDRF/ NDRF Expenditure:			By NDRF/SDRF Fund received from GOI/Govt of HP:		3,15,42,70,000.00
Assistance For Repair/Construction Of Houses-02-113	19,26,62,500.00				
Assistance To Local Bodies-02-193	35,76,72,939.00		By Fund received from GOI/Govt of HP:		
Drinking Water/Fooder-02-102/104	4,13,58,055.00		Capacity Building Fund		7,80,00,000.00
Ex-Gratia Payments To Bereaved Families-02-111	89,79,01,743.00		By Prime Minister's National Relief Fund:		95,00,000.00
Gratuatious Relief(Cash Doles)-02-101	22,64,38,687.00				
Management of Natural Disaster-80-102	24,70,00,000.00		By Interest Received in Bank:		
Assistance To Farmers For Purchase of Agriculture	5,50,00,000.00		HPSDMA-Shimla	17,90,658.00	
R&R of Damaged Road & Bridges-02-106	69,78,88,111.00		DDMA's (Annexure-IV)	4,46,60,132.00	4,64,50,790.00
R&R of Damaged Govt. Office Buildings-02-107	35,59,014.00				
R&R of Damaged Govt. Residential Buildings-02-108	35,66,700.00		By District Planning Office(Kullu):		7,00,000.00
R & R of Damaged Water Supply Scheme-02-109	33,90,36,878.00	3,06,20,84,627.00	By Security Deposit-EMD(Sirmaur):		40,000.00
To Capacity Building Expenditure:	-		By Other Income:		
Capacity Building Programe Exp. (Annexure II)	2,61,63,163.00		NDMA-CSS on Sustainable reduction in disaster risk Grant	29,72,400.00	
HPSDMA-Shimla(Annexure-III)	4,66,39,474.00	7,28,02,637.00	NDMA- Fin. Support to Conduct Mock Drills in the State/ Dist Grant	13,00,000.00	
		-	NDMA-Strengthening of SDMA /DDMA Grant	37,48,566.00	
To Prime Minister's National Relief Fund:		95,00,000.00	NDMA-Volunteer in Disaster Response in Flood Prone Area Grant	22,70,000.00	
		-	UNDP- Climate Risk Managent Grant	5,00,000.00	
To Interest refunded:			UNDP-DRR/CCA Project Fund	5,00,000.00	1,12,90,966.00
HPSDMA-Shimla	-				
DDMA's (Annexure-V)	4,88,69,459.00	4,88,69,459.00			
		-			
To Excess of Income Over Expenditure/(Expenditure over Income)		10,69,95,033.00			
Total		3,30,02,51,756.00	Total		3,30,02,51,756.00



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

Annexure I

HPSDMA-Shimla

Cash and Bank Balance	As on 1st April, 2017		As on 31st March, 2018	
	Amount (Rs.)		Amount (Rs.)	
Capacity Building Cash Book :				
H.P State Co-Opt Bank-A/C-1078	6,92,36,856.57		7,60,77,438.57	
PNB-A/C No-4588000100007966	14,01,047.25	7,06,37,903.82	1,14,739.59	7,61,92,178.16
Total		7,06,37,903.82		7,61,92,178.16

Treasury

Cash and Bank Balance	As on 1st April, 2017		As on 31st March, 2018	
	Amount (Rs.)		Amount (Rs.)	
Balance with Treasury				
Balance with Treasury	(13,11,66,869.00)	(13,11,66,869.00)	-103853383	(10,38,53,383.00)
Total		(13,11,66,869.00)		(10,38,53,383.00)

DDMA-Bilaspur

Cash and Bank Balance	As on 1st April, 2017		As on 31st March, 2018	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
HDFC Bank A/C No.-6111	6,33,57,266.00		7,94,51,808.00	
PNB Bank A/C No.-78726	2,54,127.00		1,92,707.00	
SBI A/C No.-27449	(10,965.58)		(10,965.58)	
UCO Bank-9804	(38,883.10)		(38,883.10)	
ICICI Bank-0174	27,27,439.00		36,59,658.00	
SBI-5506	1,20,807.00	6,64,09,790.32	1,25,584.00	8,33,79,908.32
Total		6,64,09,790.32		8,33,79,908.32

DDMA-Chamba

Cash and Bank Balance	As on 1st April, 2017		As on 31st March, 2018	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
Bank of India-0285	(5,36,519.00)		(7,15,810.00)	
HPCO Bank- 8597 (Capacity Building)	38,83,404.00		57,00,312.00	
HP Gramin Bank-4700	24,65,819.00		(1,37,037.00)	
HP State Co Op Bank-1017	3,99,82,734.59		7,61,13,648.59	
Parvatiya Gramin Bank-7001	15,537.00		15,537.00	
PNB-6907	3,05,36,519.00		4,89,40,308.00	
State Bank of India-8471	1,28,96,334.41	8,92,43,829.00	15,81,334.41	13,14,98,293.00
Total		8,92,43,829.00		13,14,98,293.00

DDMA-Hamirpur

Cash and Bank Balance	As on 1st April, 2017		As on 31st March, 2018	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF/Capacity Building Cash Book:				
Axis Bank -A/C No. 4521	1,39,54,656.00		81,38,158.00	
CBI A/C No-2195	(1,01,175.00)		(1,01,119.00)	
HDFC A/C No-0059	-		2,50,00,000.00	
ICICI Bank A/C No-0506	66,21,871.00		74,14,512.00	
IDBI A/C No-9430	99,26,168.00		14,78,920.00	
PNB A/C No. 2024 (B.B)	4,31,49,935.44		6,88,29,114.44	
PNB-A/C No-6806	2,24,93,207.00		1,92,179.00	
SBI A/C -8513	2,68,70,495.70		86,50,249.70	
SBP A/C -4799	26,70,780.46	12,55,85,938.60	26,71,541.46	12,22,73,555.60
Total		12,55,85,938.60		12,22,73,555.60



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

DDMA-Kangra

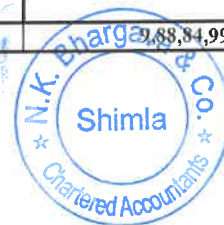
Cash and Bank Balance	As on 1st April, 2017		As on 31st March, 2018	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
Allahabad Bank A/C No.-5333	8,710.00		8,710.00	
Axis Bank A/C No.-26011	1,00,00,000.00		50,10,000.00	
Bank of Baroda A/C No.-2237	-		10,00,000.00	
Bank of India A/C No.-0826	(35,000.00)		(35,000.00)	
Canara Bank A/C No.-09021	(94,746.00)		(94,746.00)	
Central Bank of India A/C No.-732	(32,029.00)		(32,029.00)	
HDFC Bank A/C No.-2295	19,90,000.00		54,90,000.00	
Himachal Gramin Bank A/C No.2474	7,523.00		7,523.00	
ICICI Bank A/C No.-0293	(23,613.00)		(23,613.00)	
IDBI Bank A/C No.-1854	(41,91,972.00)		(36,91,972.00)	
Kangra Central CO-OP. Bank Ltd. A/C No.-163	88,98,667.00		(40,30,333.00)	
PNB Bank A/C No.-9312	4,76,26,664.97		91,664.97	
PNB Kotwali Bank A/C No.-8334	1,56,01,168.00		5,88,66,668.00	
SBI K. Adda Bank A/C No.-2987	6,59,079.00		6,59,079.00	
SBI K.B. Bank A/C No.-5537	19,407.13		19,407.13	
SBP Bank A/C No.-4675	59,29,990.72		(2,35,009.28)	
UCO Bank A/C No.-10730	1,52,05,697.00		22,05,697.00	
Vijaya Bank A/C No.-0056	(62,325.00)		(62,325.00)	
Yes Bank A/C No.-459	71,10,000.00	10,86,17,221.82	52,02,000.00	7,03,55,721.82
Capacity Building Cash Book :				
Bank of India A/C No.-1280	(46,752.00)		16,937.00	
ICICI Bank A/C No.-0293	-		30,00,000.00	
PNB K. Adda A/C No. - 44156	22,04,863.00		7,75,030.00	
Vijaya Bank A/C No.-0056	59,25,990.00	80,84,101.00	54,99,047.00	92,91,014.00
Total		11,67,01,322.82		7,96,46,735.82

DDMA-Kinnaur

Cash and Bank Balance	As on 1st April, 2017		As on 31st March, 2018	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
HDFC A/C No-1521	1,49,49,000.00		8,23,160.00	
HDFC A/C No-1674	11,10,118.00		(5,45,182.00)	
H.P State Co-Opt Bank-A/C-8726	4,28,95,756.00		2,36,09,957.00	
PNB A/C No-1899	(38,39,168.00)		(38,39,168.00)	
UCO Bank A/C No-8316	6,59,11,645.00	12,10,27,351.00	5,39,93,845.00	7,40,42,612.00
Capacity Building Cash Book :				
Oriental Bank of Commerce-A/C-0535	4,67,775.00		7,02,312.00	
UCO Bank-A/C-5125	57,57,167.00	62,24,942.00	38,09,653.00	45,11,965.00
Total		12,72,52,293.00		7,85,54,577.00

DDMA-Kullu

Cash and Bank Balance	As on 1st April, 2017		As on 31st March, 2018	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
HDFC A/C- 8227	9,30,74,043.00		12,41,29,926.00	
Himachal Gramin Bank A/C No-40315	4,09,185.67		4,09,185.67	
Punjab National Bank A/C No-05895	71,990.00		71,990.00	
Punjab National Bank A/C No-3966	19,200.00		19,200.00	
Punjab & Sind Bank- SB100	23,562.00		23,562.00	
State Bank Of India A/C No-7651	56,459.61		56,459.61	
State Bank Of India A/C No-8383	12,04,510.40		11,63,535.40	
The Kangra Central Co-Opt-A/C-7498	4,532.00		4,532.00	
The Kangra Central Co-Opt-A/C-9291	3,62,109.00		3,62,109.00	
Union Bank A/C-5488	8,12,829.00	9,60,38,420.68	8,12,829.00	12,70,53,328.68
Capacity Building Cash Book :				
HDFC A/C-9770	7,50,464.00		43,503.00	
SBI A/C- 5324	-		52,95,920.00	
SBP A/C - 5324	20,96,111.50	28,46,575.50	-	53,39,423.00
Total		2,88,84,996.18		13,23,92,751.68



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

DDMA-Lahaul & Spiti

Cash and Bank Balance	As on 1st April, 2017		As on 31st March, 2018	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
E- Treasury	-		-	
HP Gramin Bank- 0450	12,77,852.00		13,25,413.00	
PNB-2336	1,24,68,198.00		2,04,74,980.00	
SBI-2669	4,31,80,001.00		1,23,72,629.00	
SBI-4312	2,62,267.00		2,72,892.00	
SBP-8710	20,27,608.00	5,92,15,926.00	18,80,613.00	3,63,26,527.00
Capacity Building Cash Book :				
Chaque in transit		-	10,00,000.00	10,00,000.00
Total		5,92,15,926.00		3,73,26,527.00

DDMA-Mandi

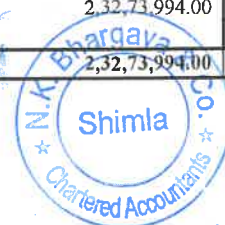
Cash and Bank Balance	As on 1st April, 2017		As on 31st March, 2018	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
HDFC A/C No-1372	1,71,25,000.00		1,72,52,817.00	
Himachal Gramin Bank -85856	1,33,03,776.00		2,27,60,405.00	
HP State Co-Operative Bank-6807	-		-	
ICICI A/C - 0899	-		48,34,060.00	
IDBI Bank-4085	1,24,67,669.00		8,97,26,575.00	
IOB Bank-6545	1,20,838.00		1,20,838.00	
PNB A/c No- 00121	(95,290.00)		1,03,75,494.00	
PNB A/C No. -00840	3,00,76,838.00		2,80,60,104.00	
SBI Bank-0888	1,08,966.00		1,09,943.00	
SBP Bank-1070	2.00		2.00	
Union Bank-7678	15,30,339.00	7,46,38,138.00	78,03,741.00	18,10,43,979.00
Capacity Building Cash Book :				
Cash in transit	8,00,000.00	8,00,000.00	8,00,000.00	8,00,000.00
Total		7,54,38,138.00		18,18,43,979.00

DDMA-Shimla

Cash and Bank Balance	As on 1st April, 2017		As on 31st March, 2018	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
Cash in Chest	1,20,695.00		1,20,695.00	
Bank of Baroda A/c- 8454	-		20,91,163.00	
H.P Gramin Bank- 1743	1,13,84,637.00		-	
UCO Bank A/c- 7741	-		23,48,034.83	
SBI A/c- 6592	9,46,97,576.00	10,62,02,908.00	2,02,12,142.25	2,47,72,035.08
Capacity Building Cash Book :				
Bank of Baroda A/c- 8475	-		1,53,42,272.00	
PNB A/c -6003	4,57,859.00		4,57,859.00	
Vijaya Bank-1366	1,05,64,754.00	1,10,22,613.00	(14,87,545.00)	1,43,12,586.00
Total		11,72,25,521.00		3,90,84,621.08

DDMA-Sirmaur

Cash and Bank Balance	As on 1st April, 2017		As on 31st March, 2018	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF /Capacity Building Cash Book:				
CBI -3564	1,91,61,343.00		1,29,36,670.00	
HDFC-1210	4,09,199.00		3,65,520.00	
HP State Co-Operative Bank-0517	1,27,365.00		1,29,919.00	
IDBI-9831	-		2,15,40,509.00	
PNB Bank-8433	12,055.00		12,055.00	
SBI-9136	32,265.00		(228.00)	
UCO Bank-1245	16,019.00		(120.00)	
UCO-Bank-4868	34,62,497.00		21,76,632.00	
Union Bank of India-0792	53,251.00	2,32,73,994.00	(2,809.00)	3,71,58,148.00
Total		2,32,73,994.00		3,71,58,148.00



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

DDMA-Solan

Cash and Bank Balance	As on 1st April, 2017		As on 31st March, 2018	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
E- Treasury	1,33,00,000.00	1,90,13,291.00	1,27,44,417.00	2,09,03,846.00
State Bank of India-65001282173	57,13,291.00		81,59,429.00	
Capacity Building Cash Book :				
Cash in transit	4,56,000.00	4,56,000.00	4,56,000.00	4,56,000.00
Total		1,94,69,291.00		2,13,59,846.00

DDMA-Una

Cash and Bank Balance	As on 1st April, 2017		As on 31st March, 2018	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
PNB A/c-9782	29,07,218.07	1,21,18,261.07	35,34,076.42	6,04,27,631.42
SBP A/c-2973	92,11,043.00		5,68,93,555.00	
Total		1,21,18,261.07		6,04,27,631.42

Grand Total		87,02,90,336.00		97,72,85,369.00
--------------------	--	------------------------	--	------------------------



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

(Annexure-II)

Capacity Building Expenditure

FY-2017-18

DDMA-Bilaspur

S.No	Particulars	Amount
1	Capacity Building Exp.	33,462.00
2	EOC Staff Salary	7,15,835.00
3	Office Equipment	2,87,651.00
4	Printing & Stationary	11,407.00
5	Telephone Bill Expenses	44,064.00
6	Training & Awareness	1,80,849.00
Total		12,73,268.00

DDMA-Chamba

S.No	Particulars	Amount
1	Capacity Building Exp.	1,50,000.00
2	Generator Exp.	2,686.00
3	Mock Drill Exp.	65,000.00
4	Office Expenses	1,69,218.00
5	Printing & Stationery	9,925.00
6	Salary	8,00,346.00
7	SAR Equipment	36,570.00
8	Telephone Exp.	18,936.00
9	Traning & Awareness Exp.	9,78,821.00
10	Travelling Allowance	7,590.00
Total		22,39,092.00

DDMA-Hamirpur

S.No	Particulars	Amount
1	DEOC Equipments Purchase Exp	1,55,051.00
2	DEOC Staff Salary	7,49,442.00
3	SAMARTH Exp.	49,891.00
4	Telephone Exp.	29,636.00
5	Training & Awareness	4,38,144.00
Total		14,22,164.00

DDMA-Kangra

S.No	Particulars	Amount
1	Capacity Building Programe Exp.	12,21,967.00
2	Mok Exercise Generation Purchase of Equipment	2,02,211.00
3	Mok Exercises Exp.	4,97,244.00
4	Preparation of DDMP EXP	1,29,281.00
5	DEOC Equipment Exp.	4,61,087.00
6	Smarth Fund Exp.	75,155.00
7	Travelling & Stationery	31,428.00
8	EOC Staff Salary	9,25,714.00
Total		35,44,087.00



70

**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

DDMA-Kinnaur

S.No	Particulars	Amount
1	DEOC Equipment Purchase Exp.	3,23,319.00
2	EOC Staff Salary	7,80,938.00
3	Telephone Exp	14,403.00
4	Training & Awareness	9,59,826.00
Total		20,78,486.00

DDMA-Kullu

S.No	Particulars	Amount
1	DEOC Equipment Purchase Exp.	2,34,511.00
2	EOC Staff Salary Exp.	8,36,826.00
3	Printing & Stationery	8,46,796.00
4	Training & Awareness	4,03,441.50
5	Telephone Exp.	30,000.00
Total		23,51,574.50

DDMA-Lahaul & Spiti

S.No	Particulars	Amount
1	Bank Charges	236.00
2	DEOC Staff Salary	3,91,743.00
3	Electricity Bill Exp.	17,595.00
4	Exp. Capacity Building	10,563.00
5	Setting of DEOC Exp	54,656.00
6	Telephone Expenses	12,369.00
7	Training & Awareness	46,469.00
8	Bank Charges	611.00
Total		5,34,242.00

DDMA-Mandi

S.No	Particulars	Amount
1	Bank Charges	626.00
2	DEOC Salary	9,21,564.00
3	Laptop/Computer/printer	68,345.00
4	Mock Drill Exp	37,590.00
5	Office Equipment	7,51,559.00
6	Office Exp.	23,723.00
7	Printing & Stationery Exp.	5,444.00
8	SAR Equipment	7,93,013.00
9	Telephone Expenses	47,418.00
10	Traning & Awerness	6,26,064.00
Total		32,75,346.00



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

DDMA-Shimla

S.No	Particulars	Amount
1	Advertisement & Publicity Exp.	2,808.00
2	DEOC Equipment Purchase	1,39,999.00
3	Printing & Stationery	14,588.00
4	Office Expenses	5,09,687.92
5	SAMARTH 2017 Exp.	-
6	SAR Equipments	-
7	Telephone Exp.	1,19,175.00
8	Traning & Awareness	18,23,742.00
Total		26,09,999.92

DDMA-Sirmaur

S.No	Particulars	Amount
1	DEOC Salary	10,29,131.00
2	Electricity	38,756.00
3	Laptop	2,54,780.00
4	Mock Drill Exp.	15,243.00
5	Office Exp.	46,572.00
6	Printing & Stationery	11,956.00
7	Setting of DEOC Exp.	3,37,990.00
8	Telephone Exp.	64,748.00
9	Training & Awarness	1,34,018.00
Total		19,33,194.00

DDMA-Solan

S.No	Particulars	Amount
1	Mock Drill Exp.	94,030.00
2	Printing & Stationery Exp.	8,878.00
3	SAMARTH -Exp.	60,180.00
4	Setting Up of DEOC Exp.	5,00,078.00
5	Telephone Exp.	8,126.00
6	Training & Awareness	1,70,753.00
Total		8,42,045.00

DDMA-Una

S.No	Particulars	Amount
1	Capacity Building Exp.	1,79,950.00
2	Electricity Exp.	38,661.00
3	Office Expenses	38,464.00
4	Printing & Stationery Exp.	8,479.00
5	Salary	6,74,504.00
6	SAR Equipment Exp.	28,93,337.00
7	Telephone Exp.	53,304.00
8	Training & Awareness Exp.	1,63,897.00
9	Travelling Allowance	8,060.00
10	Bank Charges	1,008.65
Total		40,59,664.65

Grand Total

2,61,63,163.00



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

(Annexure-III)

FY 2017-18

Capacity Building/ Other Expenses

HPSDMA-Shimla

S.No	Particulars	Amount
1	Capacity Building Expenses	80,11,285.00
2	Admin Expense A/C	1,520.00
3	Advertisement & Publicity Exp.	10,14,783.00
4	Bank Charges	179.66
5	Consultancy Fee	28,00,000.00
6	Generator	3,000.00
7	Office Expenses	43,091.00
8	Petrol/Diesal & Fuel Exp.	14,539.00
9	Printing & Stationery Exp.	6,20,889.00
10	Salary-EOC	8,80,123.00
11	SAMARTH 2017 Expense	1,14,565.00
12	Telephone Expense	53,803.00
13	Training and Awareness	12,97,052.00
14	Travelling Allowance	3,18,120.00
15	Travelling Expenses	1,51,713.00
16	Website Expense	4,54,536.00
17	NDMA-CSS on snstainable reduction in disaster risk -Expenses	13,42,096.00
18	NDMA- Mock Drill Expenses	1,00,000.00
19	NDMA- Strengthening of SDMA/DDMA Expenses	28,23,350.00
20	UNDP- CLIMMATE RISK MANAGEMENT PROJECT EXPENSES	(1,00,000.00)
21	UNDP-DRR/CCA Project Expenses	2,66,94,829.00
Total		4,66,39,474.00

(Annexure-IV)

Interest Received in (Bank as per Cash Book):

DDMA's

S.No	Particulars	Amount
1	DDMA-Bilaspur	21,42,991.00
2	DDMA-Chamba	49,97,241.00
3	DDMA-Hamirpur	36,55,776.00
4	DDMA-Kangra	31,44,823.00
5	DDMA-Kinnaur	78,48,179.00
6	DDMA-Kullu	65,16,446.00
7	DDMA-Lahaul & Spiti	12,50,843.00
8	DDMA-Mandi	39,55,368.00
9	DDMA-Shimla	45,02,163.00
10	DDMA-Sirmaur	60,51,432.00
11	DDMA-Solan	-
12	DDMA-Una	5,94,870.00
Total		4,46,60,132.00

(Annexure-V)

Interest refunded:

DDMA's

S.No	Particulars	Amount
1	DDMA-Bilaspur	23,39,082.00
2	DDMA-Chamba	49,97,241.00
3	DDMA-Hamirpur	60,73,261.00
4	DDMA-Kangra	31,44,823.00
5	DDMA-Kinnaur	78,32,670.00
6	DDMA-Kullu	60,65,416.00
7	DDMA-Mandi	31,35,148.00
8	DDMA-Shimla	57,45,247.00
9	DDMA-Sirmaur	78,80,736.00
10	DDMA-Una	16,55,835.00
Total		4,88,69,459.00



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

(Annexure-VI)

**Interest received on Un-utilised SDRF/NDRF/Capacity Building payable to Govt:-
DDMA's**

S.No	Particulars	Amount
1	DDMA-Bilaspur	(3,71,551.00)
2	DDMA-Chamba	6,08,089.00
3	DDMA-Hamirpur	19,27,467.16
4	DDMA-Kinnaur	(86,73,854.00)
5	DDMA-Kullu	16,24,156.00
6	DDMA-Lahaul & Spiti	20,99,649.00
7	DDMA-Mandi	8,22,618.00
8	DDMA-Shimla	13,07,077.00
9	DDMA-Sirmaur	10,42,713.00
10	DDMA-Una	7,85,216.00
Total		11,71,580.00





**CONSOLIDATED INTERNAL AUDIT REPORT OF HIMACHAL PRADESH STATE DISASTER
MANAGEMENT AUTHORITY 2017-18**

CHAPTER - I

PROJECT BRIEF

Disaster Management means a continuous and integrated process of planning, organizing, coordinating and implementing measures which are necessary or expedient for Prevention of danger or threat of any disaster, Mitigation or reduction of risk of any disaster or its severity or consequences, Capacity-building, Preparedness to deal with any disaster, Prompt response to any threatening disaster situation or disaster, Assessing the severity or magnitude of effects of any disaster, Evacuation, Rescue and Relief, Rehabilitation and Reconstruction. It comprising of six elements i.e., Prevention, Mitigation and Preparedness in pre-disaster phase, and Response, Rehabilitation and Reconstruction in post-disaster phase, defines the complete approach to Disaster Management.

On 23rd December, 2005, the Government of India took a defining step by enacting the Disaster Management Act, 2005, which envisaged creation of the National Disaster Management Authority (NDMA) headed by the Prime Minister, State Disaster Management Authorities (SDMA) headed by the Chief Ministers, and District Disaster Management Authorities (DDMA) headed by the District Magistrates or Deputy Commissioners as the case may be, to spearhead and adopt a holistic and integrated approach to disaster management (DM). There will be a paradigm shift, from the erstwhile relief-centric response to a proactive prevention, mitigation and preparedness-driven approach for conserving development gains and to minimize loss of life, livelihood and property.

Section 3 the Disaster Management Act 2005 lays down the establishment of State Disaster Management Authority at the State Government levels. Accordingly, for the State, the SDMA was notified vide notification No. Rev. D(F) 4-2/2000-V dated 1-06-2007.

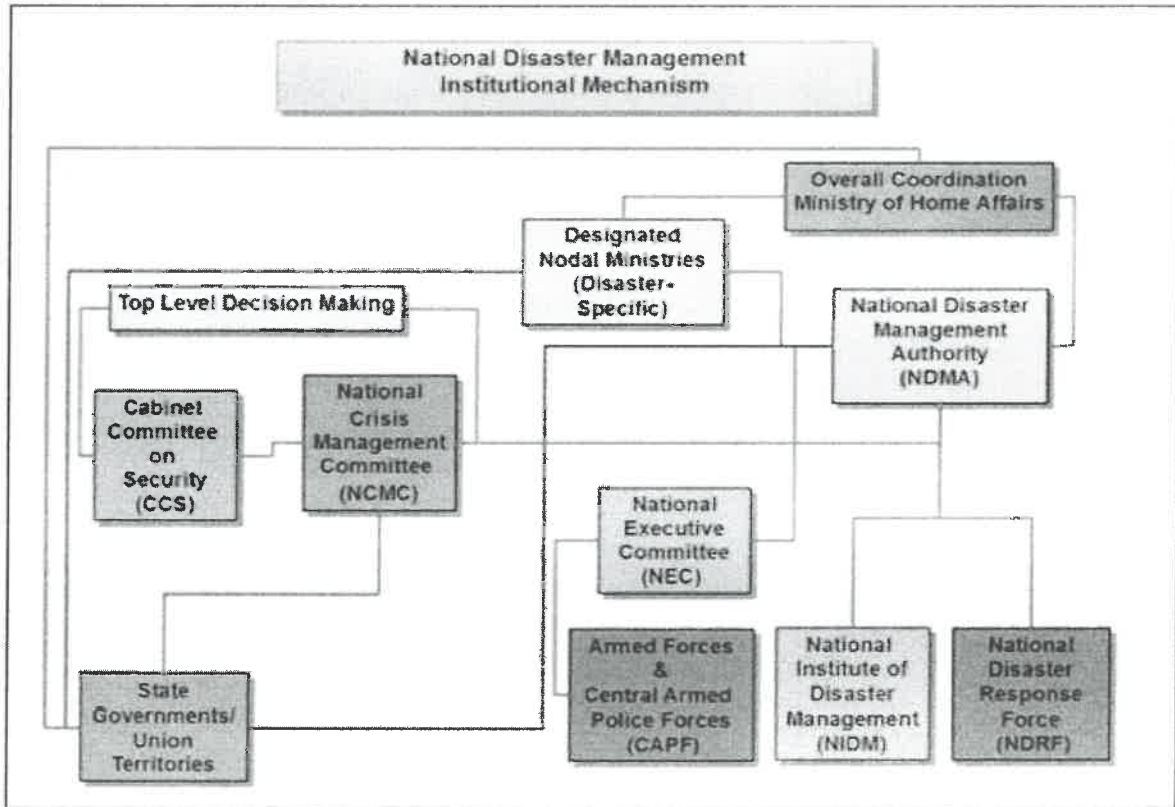
State Executive Committee

In continuation of this department's Notification of even No. dated 5th May, 2009 and in exercise of the powers conferred by sub-section(1) of section 20 the Disaster Management Act, 2005 the Governor Himachal Pradesh re-constitute the State Executive Committee to assist the State Authority in the performance of its functions and to coordinate action in accordance with the guidelines laid



down by State Authority and ensure the compliance of the directions issued by the State Government under the Act.

The Disaster Management Act, 2005 lays down institutional, legal, financial and coordination mechanisms at the National, State, District and Local levels. These institutions are not parallel structures and will work in close harmony. The institutional mechanism will facilitate the predefine roles and responsibilities to the designees accountable for disaster management at various levels as displayed in following figures and tables.



At the State level, the State Disaster Management Authority under the chairmanship of the Chief Minister stood constituted on 1.6.2007 and has the responsibility of policies, plans and guidelines for DM and coordinating their implementation for ensuring timely, effective and coordinated response to disasters. The Chief Secretary is the Chief Executive Officer of the SDMA. Besides, the SDMA has seven other members.

1.	Hon'ble Chief Minister	Chairman
2.	Hon'ble Revenue Minister	Member
3.	Chief Secretary	Chief Executive Officer, ex officio
4.	ACS cum FC (Revenue)	Member
5.	Principal Secretary (Home)	Member



6.	Principal Secretary (PWD/I&PH)	Member
7.	Principal Secretary (Health)	Member
8.	Director General of Police	Member
9.	Secretary (Revenue)	Member Secretary

State Level Disaster Management Coordination Mechanism

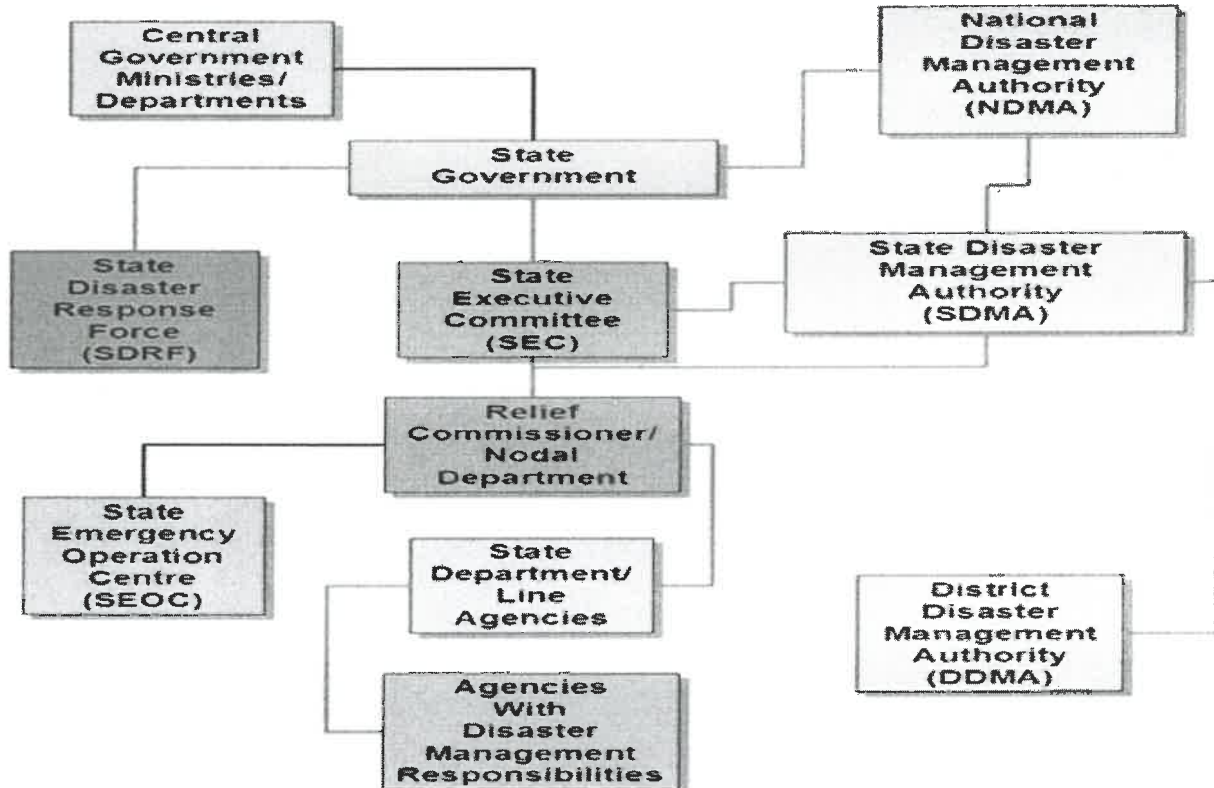


Fig: Institutional Mechanism at State Level

The SDMA inter alia approve the State Plan in accordance with the guidelines laid down by the NDMA, approve DMPs prepared by the departments of the State Government, lay down guidelines to be followed by the departments of the Government of the State for the purpose of integration of measures for prevention of disasters and mitigation in their development plans and projects, coordinate the implementation of the State Plan, recommend provision of funds for mitigation, preparedness measures, review the developmental plans of the different Departments of the State to ensure the integration of prevention, preparedness and mitigation measures and review the measures being taken for mitigation, capacity building and preparedness by the departments.

The State Executive Committee (SEC) headed by the Chief Secretary and four other Secretaries as its members shall be there to assist the SDMA in the performance of its functions. The SEC will further provide necessary technical assistance or give advice to District Authorities and local authorities for carrying out their functions effectively, advise the State Government regarding all financial matters in relation to disaster management, examine the construction, in any local area in the State and, if it

is of the opinion that the standards laid for such construction for the prevention of disaster is not being or has not been followed, may direct the District Authority or the local authority, as the case may be, to take such action as may be necessary to secure compliance of such standards, lay down, review and update State level response plans and guidelines and ensure that the district level plans are prepared, reviewed and updated, ensure that communication systems are in order and the disaster management drills are carried out periodically. The SEC will also provide information to the NDMA relating to different aspects of DM.

The crisis management group at State and districts level has been constituted for the State. The State Crisis Management Group (SCMG) is headed by the Chief Secretary. The SCMG shall normally handle all crisis situation and advice and guide the District Crisis Management Group (DCMG) also. The DCMG is headed by the District Magistrate and is responsible for on -scene management of the incident emergency.

There is a State Emergency Control Room in the HP Secretariat, Chotta Shimla and Himachal Pradesh 171001 to provide Secretarial support to the Himachal Pradesh State Disaster Management Authority and also facilitate the functioning of the Authority. 1070 is the Helpline Line No. of State Emergency Control room which is operational 24 x 7. This Control Room will receive the information from various sources. It shall be in constant contact with the District Disaster Control Rooms, Police Control Rooms. The State Emergency Control Room will receive the information, record it properly and put up to the State Disaster Management Authority instantly. Similarly, the instructions passed by the State Authority shall be conveyed to the addressees and a record maintained to that effect.

The Himachal Pradesh State Disaster Management Authority is involved in the Management of large-scale Disasters. The Divisional Commissioner in consultation with other members of the Authority shall decide its involvement after the receipt of the report from the Deputy Commissioner of the Districts.

As per section 25 (3) of the Act, where there is a Zila Parishad in the district, the Chairperson thereof shall be the co-Chairperson of the District Authority and section 25 (4) states that an officer not below the rank of Additional District Magistrate or Additional Deputy Commissioner as the Chief Executive Officer of the District Authority for exercising the powers and perform functions prescribed by the State Government or designated by the District Authority. The DDMA may meet when necessary with time and place being selected by the Chairperson. Under section 28 District Authority as and when considers necessary, constitute one or more advisory committees and other committees for the efficient discharge of its function and appoint from amongst its members the Chairperson of the committee formed and any person associated with the committee or sub – committee will be paid allowances as may be prescribed by the State Government.

District Disaster Management Committee (DDMC)



The Deputy Commissioner will be responsible for coordination of all disaster management activities at the district level. There shall be a district disaster management authority head by Deputy Commissioner. The district authority shall approve the disaster management planning's and review all the measures related to pre and post phases to the hazards. The district disaster management committee comprises member from Zilla Parishad / panchyat, different line department, NGOs and other to be notified by the department of disaster management from time to time. Specific Committees may be formed by chairman of district authority such as DM Relief Committee, DM Rehabilitation Committee etc.



CHAPTER-II

CONSOLIDATED INTERNAL AUDIT OBSERVATION OF HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY 2017-18

1) LIMITATIONS ON PROCEDURES PERFORMED: -

Our ability to perform all procedures depended upon the extent of books and record completed and quality of information and explanation provided at the time of audit. Pending completion of books and records and non-reconciliation of bank and other accounts, unavailability of documents /information's required, restricted us from commenting on the correctness and reporting thereon. Our procedure constituted an audit of accounts of the Authority as set out in the appointment letter. The procedures carried out in accordance with auditing standards issued by the Institute of Chartered Accountants of India (ICAI) or an audit under any other applicable laws. Our report is based on the documents and records produced to us for audit and information and explanations given to us by DDMA's/Div- Com and HPSDMA.

2) ALLOCATION / UTILIZATION OF SDRF/ NDRF FUND OF THE GOVT. OF HP AND GOI: -

S.No.	Observation	Suggestions	Management/ Concerned Officer Reply
i.	As per the allocation of SDRF / NDRF fund allocated by the Government of India and Govt of HP for the year 2017-18, total funds worth Rs. 323.23 Crore were released by the Central Government and Government of Himachal Pradesh, the State transferred these funds to executing agencies in various Departments, Districts and Blocks considering that the allocated SDRF / NDRF Funds have been fully utilized during the year. However, during the course of audit, we observed that out of total fund allocated /transferred to executing agencies, funds are still lying unutilized at Districts, Blocks, Panchayats and other Departments level. Therefore, we are unable to form an opinion upon the actual utilization at such block / Departments level in the absence of related supporting documents / utilization certificates being provided by such block / Departments. Our audit is limited up to the	We have already provided a suggested format of Utilisation Certificate (UC). Utilisation Certificate is still awaited from various Govt departments/ agencies.	

	sanction by the HPSDMA / DDMA and we unable to verify the actual expenditure incurred by various executing agencies of HPSDMA / DDMA. In our opinion, it is recommended to HPSDMA / DDMA to account for the actual utilization of funds on the basis of Standardized Utilization Certificates to be received from the respective Block / Departments for proper accounting and internal control.		
ii.	We have observed the large amount of funds remaining unutilized, as is evident from the records provided to us during the course of audit.	In our opinion, the funds need to be allocated / disbursed to DDMA's / Other Various Department / Executing Agencies based upon more precise estimates to be received from the DDMA's / Other Departments / Executing Agencies.	
iii.	We observed SDRF / NDRF Fund sanctioned by HPSDMA / DDMA is not accurately categorized as SOON / COON as well as head wise allocation. It results in mismatch of fund received by DDMA / Various Deptt. / Executing agencies under SOON / COON as well as head wise allocation and further released by DDMA's to various Govt. Dept / Agencies.	In our opinion sanction authority shall keep the track of SOON / COON as well as head wise allocation while sanctioning of SDRF / NDRF Fund.	
iv.	During the year, we found that funds to the tune of about Rs. 97.73 Crore (inclusive of bank interest) were lying unspent in various bank accounts of DDMA's apart from funds unutilised at various executing agencies as at 31.03.2018. Our Scope of Audit is limited to the HPSDMA and DDMA level, hence we are unable to form an opinion on the unutilised fund lying with various Dept / Executing Agencies.	This position in our opinion requires attention and the Controlling Office should issue specific guidelines for fund utilization as well as submission of utilization certificate with mention of fund unutilised. We have already provided a suggested format of UC for better control and identifying actual utilisation of SDRF / NDRF Fund. Utilisation Certificate is still awaited from various Govt	

		departments / agencies. Hence, we are unable to form an opinion on actual utilisation of SDRF / NDRF Fund.	
v	<p>Apart from funds to DDMA's, funds allocated / transferred to various department's offices such as PWD, IPH, MC Shimla, Home guard, HPSEB, Agriculture and Horticulture have not been audit, that is audit of funds transferred to these departments. SDRF / NDRF Fund transferred to these offices / departments have been treated as utilized on the basis of UC submitted by these department / offices. It is worth mentioning over here that against the total SDRF / NDRF Fund disbursed as mentioned in Sr. No. i., SDRF / NDRF Fund worth Rs. 120.50 Crore has been utilized through these departments / offices, which is about 37 % of the total SDRF / NDRF Fund issued during the year. The UC submitted by executing agencies generally does not contain the exact details of time / amount spent in a financial year and unutilized fund lying in Bank / Treasury.</p>	<p>This position in our opinion requires attention and the Controlling Office should issue specific guidelines for fund utilization and submission of utilization certificate for the financial year under the Disaster Management Act. We have already provided a suggested format of UC for better control and actual utilization of SDRF / NDRF Fund. Utilisation Certificate is still awaited from various Govt departments/ agencies. hence, we are unable to comment on actual utilization of SDRF/NDRF Fund.</p>	
vi.	<p>During the course of audit, we have observed that in some cases SDRF / NDRF Fund has not been spent for the purpose as defined in the guidelines / norms fixed.</p>		
vii.	<p>We have reflected SDRF / NDRF Fund received from GOI/ Govt of HP of Rs. 323.23 Crore in Balance Sheet, Receipt and Payment Account and Income Expenditure Statement as per Excess and surrender - 2245 relief account prepared by DIV-COM/HPSDMA, Shimla.</p> <p>SDRF/NDRF Capacity Building Expenditure has been reflected from their respective Cash Book of DDMA's and HPSDMA whereas Expenditure of executing agencies has been provided equivalent of of SDRF/NDRF Fund released during the year as per Excess and surrender -2245</p>	<p>This position in our opinion requires attention and the Controlling Office should issue specific guidelines for fund utilization and submitting utilization certificate along with fund unutilised. We have already provided the suggested format of UC for better control and actual utilisation of SDRF/NDRF Fund. Utilisation Certificate is still</p>	

	<p>relief account prepared by DIV-COM/HPSDMA, Shimla.</p> <p>On the basis of stated fact above SDRF/NDRF fund with treasury has been shown in Annexure -ii showing the difference in balances with treasury as information provided by the DIV- COM, Shimla.</p>	<p>awaited from various Govt departments/ agencies. hence, we are unable to comment on actual utilisation of SDRF/NDRF Fund.</p>	
--	--	--	--

3) **BANK/TREASURY: -**

S.No.	Observation	Suggestions	Management/ Concerned Officer Reply
i.	<p>DDMA- Solan, no separate account for funds received under various SDRF / NDRF Funds have been maintained as per the Norms / Guidelines issued by Government. In the absence of separate designated bank account, balances remaining unspent and interest earned thereon under a particular fund cannot be verified. DDMA Solan has not maintained Separate Cash Book. DIV – COM, Shimla has not maintained Cash Book of SDRF / NDRF Fund and have not reconciled Fund released / Diverted from SDRF / NDRF Fund and hence we are unable to form an opinion. The Complete treasury statement of Fund diverted / released from treasury are not available in the records. So, we are unable to form an opinion on the Treasury reconciliation and Balance of Fund lying with treasury.</p>	<p>DDMAs shall maintain a separate Bank Account and a Separate Cash Book along with subledger for SDRF / NDRF Fund for better control of maintenance of books of account, Utilisation certificate and interest earned on SDRF/ NDRF Fund.</p>	
ii.	<p>Several units specially Chamba, Nahan, Mandi, Hamirpur, Kullu and Dharamshala are maintaining multiple bank accounts, thereby un-</p>	<p>This position is abnormal in our opinion and effect of bank reconciliation</p>	

	necessarily creating the need for extra accounting entries and reconciliation work. Our scrutiny of Bank reconciliation, reveals several differences both less and excess amount, pending for adjustment in Cash Book of the SDRF / NDRF and Capacity Building fund. The same has been reconciled and provided in bank reconciliation statement to respective units for the year ended for your ready reference.	needs to be taken in Cash Book on priority basis in a time bound manner so as to avoid any chances of embezzlement /malpractice etc.	
iii.	Bank reconciliation statement of Shimla (DDMA) includes Cash in Chest/Cash in Hand of Rs. 1,20,695/- kept for immediate relief, Necessary guidelines to maintain cash balances, balance confirmation and detail of cash in chest was not produced before us at the time of audit to verify the correctness of the same.		

4) UTILIZATION CERTIFICATES: -

S.No.	Observation	Suggestions	Management/ Concerned Officer Reply
i.	General scrutiny of UC's submitted by the executing agencies, reveals that these certificates have not been submitted in the prescribed format and does not contain appropriate details and nature of expenses with all relevant supporting documents. These utilization certificates are self-attested by the HDO / DDO and have not been verified from an external verifier / Chartered Accountant. We recommend that the management should strictly ensure submission of UC's in prescribed format along with all relevant details / supporting documents and duly certified by an external verifier / Chartered Accountant.	We have already provided the suggested format of UC for better control and actual utilization of SDRF/NDRF Fund. Utilisation Certificate is still awaited from various Govt departments/ agencies. hence, we are unable to comment on actual utilization of SDRF/NDRF Fund.	

--	--	--	--

5) TAX DEDUCTION AT SOURCE (TDS): -

S.No.	Observation	Suggestions	Management/ Concerned Officer Reply
i.	<p>We are of the opinion that payments to professional contractors, suppliers etc are subject to Deduction of Tax at Source under the Income Tax Act 1961.</p> <p>In many districts casual staff under DDMA has been engaged from outsourced parties (Manpower Supplier) such as NIELIT's and Sarawati.com etc. for functioning of DOEC (District Emergency Operation Center). However, no Tax at Source has been deducted under section 194C of Income Tax Act.</p>	<p>Compliance of TDS under the Income Tax, Act shall be complied to avoid levy of Interest and Penalty under Income Tax Act, 1961. Details of Non deduction has been provided in Separate report of DDMA's.</p>	
ii.	<p>We observed that outsourced man power supplier (NIELIT) has charged GST on Bill.</p>	<p>We recommended that legal opinion needs to be taken with regard to the applicability / exemption of GST charged by NIELIT / Sarswati.com on manpower supply to avoid the excess cost. i.e GST component being charged by the NIELIT / Sarswati.com. Details of CGST & SGST Paid of Rs. 3,50,704/- & Rs. 3,50,704/- respectively are given in Annexure-I.</p>	



6) INTEREST EARNED ON UNSPENT SDRF/NDRF FUND WITH BANK: -

S.No.	Observation	Suggestions	Management/ Concerned Officer Reply
i.	Guidelines should be issued with regard to the accounting of interest earned on idle funds lying in banks to be followed uniformly by all the DDMA's, Blocks, Departments and Executive Agencies. In several of the DDMA's / offices, interest earned from bank has been transferred to HPSDMA / Divisional Commissioner Officer, whereas, in few other DDMA's / offices, no entries for the interest income have been incorporated in the books of accounts. In few other cases the interest earned has not been transferred to HPSDMA / Divisional Commissioner. In our opinion, interest earned in Idle Fund should be refunded to funding agencies.	DDMAs/ Various Deptt/ Executing Agencies Shall refund interest earned on NDRF/ SDRF Fund to Divisional Commissioner, Shimla on Quarterly. DDMAs Should also collect the interest earned on SDRF / NDRF Fund released to various Govt Department/ Agencies etc at their level and the same shall also refund to Divisional Commissioner, Shimla. If any interest earned by the above said department has not refunded till date then they should refund interest earned on NDRF/SDRF Fund to Divisional Commissioner, Shimla on time bound manner.	
ii.	Interest received by DDMA- Kangra on SDRF/NDRF fund has not been refunded for the year ended 31.03.2018 is Rs. 35.24 Lakh.		

7) MAINTENANCE OF RECORD AND COMPLIANCE: -

S.No.	Observation	Suggestions	Management/ Concerned Officer Reply
i.	Generally, cash book has not been maintained as principal book of accounting. No voucher has been prepared and sanction order has been treated as payment /expenditure support. In many units, complete entries on account of Bank interest and Bank	In our opinion it may be advisable to impart proper training for maintenance of books of account and Bank Reconciliations Statements in tally	

	<p>charges have not been incorporated in the cash book. Further, there is no system to reconcile banks at regular intervals. In fact, no reconciliation has been done in most of the units, thereby leaving behind open scope for irregularities remaining un-discovered for a long period of time.</p> <p>In the absence of process as stated above and also in the absence of maintenance of ledger account, we have to spent a great deal of time to reconcile the account and to draw a Receipt and Payment Account at each DDMA and HPSDMA.</p>	<p>accounting software for better control on financial records. HPSDMA, Shimla has already installed Tally Accounting Software at DDMA and also has instructed to maintain the Accounting records of SDRF/ NDRF fund and Capacity Building fund in Tally Accounting Software.</p>	
<p>ii.</p>	<p>Apparent weaknesses in the accounting and internal control at the level of executing agencies with proper maintenance of Books of Account and Bank Reconciliation etc.</p>		

"As per our Internal Audit Report"

for NK Bhargava & CO.,

CHARTERED ACCOUNTANTS,

(FRN - 00429N)



PARTNER



UDIN: 21543102AAAAAK5982

Annexure - i

Details of GST paid on Manpower Supply by DDMA's and HPSDMA for the year ended 31.03.2018						
Name of Department	Payment Made to	Head of Expenditure	Taxable Value	CGST	SGST	Total Amount
DDMA - Bilaspur	NIELIT	DEOC Staff Salary	2,77,447.00	24,970.23	24,970.23	3,27,387.46
DDMA - Chamba	NIELIT	DEOC Staff Salary	5,04,658.47	45,419.26	45,419.26	5,95,497.00
DDMA - Hamirpur	SARSWATI	DEOC Staff Salary	4,12,619.00	37,135.71	37,135.71	4,86,890.42
DDMA - Kangra	SARSWATI	DEOC Staff Salary	4,61,424.00	41,528.16	41,528.16	5,44,480.32
DDMA - Kullu	NIELIT	DEOC Staff Salary	5,04,658.47	45,419.26	45,419.26	5,95,497.00
DDMA - Mandi	NIELIT	DEOC Staff Salary	5,90,019.00	53,101.71	53,101.71	6,96,222.42
DDMA - Shimla	NIELIT	DEOC Staff Salary	5,93,144.00	53,382.96	53,382.96	6,99,909.92
DDMA- Sirmaur	NIELIT	DEOC Staff Salary	5,52,749.00	49,747.41	49,747.41	6,52,243.82
Total			38,96,718.95	3,50,704.71	3,50,704.71	45,98,128.36



Annexure - ii

Details of Closing Balances with Treasury and Sanctions to DDMA's and All Departments as at 31.03.2018			
DIV COM/ HPSDMA-Sanctions to DDMA's and All Departments as per List of Final Excess and Surrender for the FY 2017-18			
2017-18	Consolidated SDRF	Consolidated NDRF	Total
ALL Department			
DDMA	2,59,99,70,000.00	63,23,00,000.00	3,23,22,70,000.00
Total (A)	2,59,99,70,000.00	63,23,00,000.00	3,23,22,70,000.00
Expenditure of DDMA's as per Cash Book and Expenditure of all department as per list of Final Excess and Surrender for the FY 2017-18			
2017-18	SDRF/NDRF (All DDMA)	SDRF/NDRF All (Department)	Total
SDRF/NDRF Fund			
SDRF/NDRF Fund	1,99,99,56,514.00	1,20,50,00,000.00	3,20,49,56,514.00
Total (Total B)	1,99,99,56,514.00	1,20,50,00,000.00	3,20,49,56,514.00
Balance of SDRF/NDRF Fund with Treasury for the Year ended (A) - (B)			2,73,13,486.00
Add: Opening Balance as at 01.04.2017			-13,11,66,869.00
Closing Balance with Treasury as at 31.03.2018			-10,38,53,383.00
Closing Balance as per Register maintained by DIV - COM			-
Difference in Closing Balance			-10,38,53,383.00



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)
CONSOLIDATED BALANCE SHEET AS AT 31-03-2017**

LIABILITIES	Amount (Rs.)	Total (Rs.)	ASSETS	Amount (Rs.)	Total (Rs.)
SDRF/ NDRF Fund:		75,41,93,011.00	Current Assets:		-
Opening Balance	82,88,37,070.00		CASH AND BANK BALANCES:		
Add: SDRF/ NDRF Fund Received during the Year	3,22,70,00,000.00		(i) Treasury	-	-
Less: Exp. SDRF/ NDRF Fund during the Year	3,30,16,44,059.00		(ii) Bank:		
Capacity Building Fund:			NDRF SDRF/Capacity Building Fund Cash and Bank Balance (Annexure I)	-	87,02,90,336.00
Opening Balance	8,07,61,328.00				
Add: Capacity Building Fund Received during the Year	8,42,93,200.00				
Less: Exp. Capacity Building Fund during the Year	6,55,80,685.00	9,94,73,843.00			
Prime Minister's National Relief Fund :-					
Opening Balance	20,00,000.00				
Add: PMNRF Fund Received during the Year	38,50,000.00				
Less: Exp. PMNRF Fund during the Year	38,50,000.00	20,00,000.00			
Election Duty Grant:		5,000.00			
Water Supply EMD(Mandi):		2,00,000.00			
Interest received on Un-utilised SDRF/NDRF/Capacity Building Fund payable to Govt:-					
DDMA's (Annexure-VI)	53,80,906.00				
HPSDMA-Shimla	90,37,576.00	1,44,18,482.00			
Total		87,02,90,336.00	Total		87,02,90,336.00



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)
CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 2016-17**

EXPENDITURE	Amount (Rs.)	Total (Rs)	INCOME	Amount (Rs.)	Total (Rs)
To SDRF/ NDRF Expenditure:			By NDRF/SDRF Fund received from GOI/Govt of HP:		3,22,70,00,000.00
Assistance For Repair/Construction Of Houses-02-113	23,33,85,700.00				
Assistance To Local Bodies-02-193	46,87,59,588.00		By Fund received from GOI/Govt of HP:		
Drinking Water/Fooder-02-102/104	95,04,078.00		<i>Capacity Building Fund</i>		7,52,00,000.00
Ex-Gratia Payments To Bereaved Families-02-111	61,86,49,692.00				
Evacuation of People-02-112	30,356.00		By Prime Minister's National Relief Fund:		38,50,000.00
Assistance To Farmers For Purchase of Agriculture Inputs-02-114	6,00,00,000.00				
Gratuatious Relief(Cash Doles)-02-101	34,85,57,491.00		By Interest Received :		
Management of Natural Disaster-80-102	1,04,55,000.00		DDMA's (Annexure-IV)	4,49,18,215.00	
R&R of Damaged Road & Bridges-02-106	98,97,35,999.00		HPSDMA-Shimla	15,95,480.00	4,65,13,695.00
R&R of Damaged Govt. Office Buildings-02-107	1,86,20,291.00				
R&R of Damaged Govt. Residential Buildings-02-108	1,38,87,364.00		By water Supply EMD(Mandi):		2,00,000.00
R & R of Damaged Water Supply Scheme-02-109	52,50,58,500.00				
R&R Damaged Tube Wells -02-116	50,00,000.00	3,30,16,44,059.00	By Other Income:		
To Capacity Building Expenditure:	-		NDMA-CSS on snstainable reduction in disaster	39,63,200.00	
Capacity Building Programe Exp. (Annexure II)	2,71,09,502.00		NDMA- Mock Drill - Grant	3,00,000.00	
HPSDMA-Shimla	3,84,71,183.00	6,55,80,685.00	NDMA-Volunteer in Disaster Response in Flood Prone Area Grant	22,70,000.00	
			UNDP-DRR/CCA Project	25,60,000.00	90,93,200.00
To Prime Minister's National Relief Fund:		38,50,000.00			
To Interest refunded:					
DDMA's (Annexure-V)	3,94,00,622.00				
HPSDMA-Shimla	-	3,94,00,622.00			
		(4,86,18,471.00)			
To Excess of Income Over Expenditure/(Expenditure over Income)					
Total		3,36,18,56,895.00	Total		3,36,18,56,895.00



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)
CONSOLIDATED RECEIPT & PAYMENT ACCOUNT FOR THE YEAR 2016-17**

RECEIPT	Amount (Rs.)	Total (Rs)	PAYMENT	Amount (Rs.)	Total (Rs)
By Opening Balance (In Bank as per cash book):			To SDRF/ NDRF Expenditure:		
NDRF SDRF/Capacity Building Fund Cash and Bank Balance (Annexure I)		91,89,08,807.00	Assistance For Repair/Construction Of Houses-02-113	23,33,85,700.00	
By NDRF/SDRF Fund received from GOI/Govt. of HP:		3,22,70,00,000.00	Assistance To Local Bodies-02-193	46,87,59,588.00	
By Fund received from GOI/Govt. of HP:			Drinking Water/Fooder-02-102/104	95,04,078.00	
Capacity Building Fund		7,52,00,000.00	Ex-Gratia Payments To Bereaved Families-02-111	61,86,49,692.00	
By Prime Minister's National Relief Fund:		38,50,000.00	Evacuation of People-02-112	30,356.00	
By Interest Received in Bank:			Assistance To Farmers For Purchase of Agriculture Inputs-02-114	6,00,00,000.00	
DDMA's(Annexure-IV)	4,49,18,215.00		Gratuatious Relief(Cash Doles)-02-101	34,85,57,491.00	
HPSDMA-Shimla	15,95,480.00	4,65,13,695.00	Management of Natural Disaster-80-102	1,04,55,000.00	
By water Supply EMD(Mandi):		2,00,000.00	R&R of Damaged Road & Bridges-02-106	98,97,35,999.00	
By Other Income:			R&R of Damaged Govt. Office Buildings-02-107	1,86,20,291.00	
NDMA-CSS on Sustainable Reduction In Disaster Risk -Grant	39,63,200.00		R&R of Damaged Govt. Residential Buildings-02-108	1,38,87,364.00	
NDMA- Mock Drill - Grant	3,00,000.00		R & R of Damaged Water Supply Scheme-02-109	52,50,58,500.00	
NDMA-Volunteer in Disaster Response in Flood Prone Area Grant	22,70,000.00		R&R Damaged Tube Wells -02-116	50,00,000.00	3,30,16,44,059.00
UNDP-DRR/CCA Project	25,60,000.00	90,93,200.00	To Capacity Building Expenditure:		
			Capacity Building Exp.(DDMAs) (Annexure II)	2,71,09,502.00	
			Capacity Building Exp. (HPSDMA) (Annexure-III)	3,84,71,183.00	6,55,80,685.00
			To Prime Minister's National Relief Fund:		38,50,000.00
			To Interest refunded:		
			DDMA's (Annexure-V)	3,94,00,622.00	
			HPSDMA-Shimla	-	3,94,00,622.00
			To Closing Balance (In Bank as per Cash Book):		
			NDRF SDRF/capacity Building Fund Cash and Bank Balance (Annexure I)		87,02,90,336.00
Total (Rs)		4,28,07,65,702.00	Total (Rs)		4,28,07,65,702.00



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

FY 2016-17

Annexure I

HPSDMA-Shimla

Cash and Bank Balance	As on 1st April, 2016		As on 31st March, 2017	
	Amount (Rs.)		Amount (Rs.)	
Capacity Building Cash Book :				
H.P State Co-Opt Bank-A/C-1078	3,73,78,305.00		6,92,36,856.57	
PNB-A/C No-4588000100007966	19,73,836.00		14,01,047.25	
SBP A/C- 3042	20,069.00	3,93,72,210.00	-	7,06,37,903.82
Total		3,93,72,210.00		7,06,37,903.82

Treasury

Cash and Bank Balance	As on 1st April, 2016		As on 31st March, 2017	
	Amount (Rs.)		Amount (Rs.)	
Balance with Treasury				
Balance with Treasury	11,65,33,131.00	11,65,33,131.00	(13,11,66,869.00)	(13,11,66,869.00)
Total		11,65,33,131.00		(13,11,66,869.00)

DDMA-Bilaspur

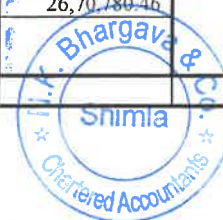
Cash and Bank Balance	As on 1st April, 2016		As on 31st March, 2017	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
HDFC Bank A/C No.-6111	7,33,48,528.00		6,33,57,266.00	
PNB Bank A/C No.-78726	2,51,486.00		2,54,127.00	
SBI A/C No.-27449	(10,965.58)		(10,965.58)	
UCO Bank-9804	(38,883.10)		(38,883.10)	
ICICI Bank-0174	37,91,343.00		27,27,439.00	
SBI-5506	1,15,967.00	7,74,57,475.32	1,20,807.00	6,64,09,790.32
Capacity Building Cash Book :				
Chaque in transit	6,50,000.00	6,50,000.00		
Total		7,81,07,475.32		6,64,09,790.32

DDMA-Chamba

Cash and Bank Balance	As on 1st April, 2016		As on 31st March, 2017	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
Bank of India-0285	(5,36,519.00)		(5,36,519.00)	
HPCO Bank- 8597 (Capacity Building)	56,60,109.00		38,83,404.00	
HP Gramin Bank-4700	24,65,819.00		24,65,819.00	
HP State Co Op Bank-1017	6,88,16,450.59		3,99,82,734.59	
Parvatiya Gramin Bank-7001	15,537.00		15,537.00	
PNB-6907	5,20,01,519.00		3,05,36,519.00	
State Bank of India-8471	1,28,96,334.41	14,13,19,250.00	1,28,96,334.41	8,92,43,829.00
Total		14,13,19,250.00		8,92,43,829.00

DDMA-Hamirpur

Cash and Bank Balance	As on 1st April, 2016		As on 31st March, 2017	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF/Capacity Building Cash Book:				
Axis Bank -A/C No. 4521	-		1,39,54,656.00	
CBI A/C No-2195	(99,893.00)		(1,01,175.00)	
ICICI Bank A/C No-0506	1,57,69,922.00		66,21,871.00	
IDBI A/C No-9430	1,35,92,064.00		99,26,168.00	
PNB A/C No. 2024 (B.B)	1,87,23,520.00		4,31,49,935.44	
PNB-A/C No-6806	1,82,26,205.00		2,24,93,207.00	
SBI A/C -8513	47,67,376.70		2,68,70,495.70	
SBP A/C -4799	27,49,763.46	7,37,28,958.16	26,70,780.46	12,55,85,938.60
Capacity Building Cash Book :				
Total		7,37,28,958.16		12,55,85,938.60



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

DDMA-Kangra

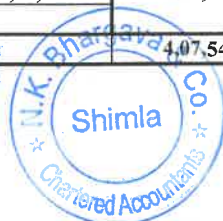
Cash and Bank Balance	As on 1st April, 2016		As on 31st March, 2017	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
ALLAHABAD BANK A/C No.-5333	(4,56,797.00)		8,710.00	
Axis Bank A/C No.-26011	-		1,00,00,000.00	
Bank of Baroda A/C No.-2237	(5,38,815.00)		-	
Bank of India A/C No.-0826	(9,09,971.00)		(35,000.00)	
Canara Bank A/C No.-09021	(43,11,290.00)		(94,746.00)	
Central Bank of India A/C No.-732	1,00,00,000.00		(32,029.00)	
HDFC Bank A/C No.-2295	1,00,00,000.00		19,90,000.00	
Himachal Gramin Bank A/C No.2474	(4,09,391.00)		7,523.00	
ICICI Bank A/C No.-0293	1,40,63,331.00		(23,613.00)	
IDBI Bank A/C No.-1854	(44,21,972.00)		(41,91,972.00)	
Kangra Central CO-OP. Bank Ltd. A/C No.-163	1,99,13,667.00		88,98,667.00	
PNB Bank A/C No.-9312	(32,38,131.03)		4,76,26,664.97	
PNB Kotwali Bank A/C No.-8334	(88,43,049.00)		1,56,01,168.00	
SBI K.Adda Bank A/C No.-2987	(36,71,773.00)		6,59,079.00	
SBI K.B. Bank A/C No.-5537	14,382.13		19,407.13	
SBP Bank A/C No.-4675	47,311.72		59,29,990.72	
UCO Bank A/C No.-10730	(2,05,08,582.00)		1,52,05,697.00	
Vijaya Bank A/C No.-0056	(62,325.00)		(62,325.00)	
Yes Bank A/C No.-459	-	66,66,595.82	71,10,000.00	10,86,17,221.82
Capacity Building Cash Book :				
Bank of India A/C No-1280	(46,752.00)		16,937.00	
PNB K.Adda A/C No. - 44156	18,60,835.00		21,41,174.00	
Vijaya Bank A/C No.-0056	51,27,545.00	69,41,628.00	59,25,990.00	80,84,101.00
Total		1,36,08,223.82		11,67,01,322.82

DDMA-Kinnaur

Cash and Bank Balance	As on 1st April, 2016		As on 31st March, 2017	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
HDFC A/C No-1521	-		1,49,49,000.00	
HDFC A/C No-1674	1,91,96,959.00		11,10,118.00	
H.P State Co-Opt Bank-A/C-8726	9,52,41,047.00		4,28,95,756.00	
PNB A/C No-1899	(38,39,168.00)		(38,39,168.00)	
UCO Bank A/C No-8316	4,78,04,118.00	15,84,02,956.00	6,59,11,645.00	12,10,27,351.00
Capacity Building Cash Book :				
Oriental Bank of Commerce-A/C-0535	-		4,67,775.00	
UCO Bank-A/C-5125	38,61,115.60	38,61,115.60	57,57,167.00	62,24,942.00
Total		16,22,64,071.60		12,72,52,293.00

DDMA-Kullu

Cash and Bank Balance	As on 1st April, 2016		As on 31st March, 2017	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
HDFC A/C- 8227	2,63,80,910.00		9,30,74,043.00	
Himachal Gramin Bank A/C No-40315	4,09,185.67		4,09,185.67	
Punjab National Bank A/C No-05895	71,990.00		71,990.00	
Punjab National Bank A/C No-3966	19,200.00		19,200.00	
Punjab & Sind Bank- SB100	23,562.00		23,562.00	
State Bank Of India A/C No-7651	50,56,459.61		56,459.61	
State Bank Of India A/C No-8383	27,85,535.40		12,04,510.40	
The Kangra Central Co-Opt-A/C-7498	4,532.00		4,532.00	
The Kangra Central Co-Opt-A/C-9291	3,62,109.00		3,62,109.00	
Union Bank A/C-5488	8,12,829.00	3,59,26,313.00	8,12,829.00	9,60,38,420.68
Capacity Building Cash Book :				
HDFC A/C-9770	14,62,686.00		7,50,464.00	
SBP A/C - 5324	33,65,361.00	48,28,047.00	20,96,111.50	28,46,575.50
Total		4,07,54,360.00		9,88,84,996.18



96

**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

DDMA-Lahaul & Spiti

Cash and Bank Balance	As on 1st April, 2016		As on 31st March, 2017	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
HP Gramin Bank- 0450	3,12,268.00		12,77,852.00	
KCC-0138	6,01,311.00		-	
PNB-2336	3,89,457.00		1,24,68,198.00	
SBI-2669	2,79,70,889.00		4,31,80,001.00	
SBI-4312	6,31,542.00		2,62,267.00	
SBP-8710	31,37,573.00	3,30,43,040.00	20,27,608.00	5,92,15,926.00
Total		3,30,43,040.00		5,92,15,926.00

DDMA-Mandi

Cash and Bank Balance	As on 1st April, 2016		As on 31st March, 2017	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
HDFC A/C No-1372	1,95,00,000.00		1,71,25,000.00	
Himachal Gramin Bank -85856	82,01,298.00		1,33,03,776.00	
HP State Co-Operative Bank-6807	24,157.00		-	
IDBI Bank-4085	2,27,29,642.00		1,24,67,669.00	
IOB Bank-6545	1,26,550.00		1,20,838.00	
PNB A/c No- 00121	12,82,752.00		(95,290.00)	
PNB A/C No.-00840	4,70,46,622.00		3,00,76,838.00	
Punjab & Sindh Bank-5535	27.00		-	
SBI Bank-0888	1,11,232.00		1,08,966.00	
SBP Bank-1070	2.00		2.00	
Union Bank-7678	1,83,82,418.00	11,74,04,700.00	15,30,339.00	7,46,38,138.00
Capacity Building Cash Book :				
Cash in transit	8,00,000.00	8,00,000.00	8,00,000.00	8,00,000.00
Total		11,82,04,700.00		7,54,38,138.00

DDMA-Shimla

Cash and Bank Balance	As on 1st April, 2016		As on 31st March, 2017	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
Cash in Chest	1,20,695.00		1,20,695.00	
SBI A/c- 6592	3,66,19,630.00	3,67,40,325.00	1,13,84,637.00	
Gramin Bank-1743			9,46,97,576.00	10,62,02,908.00
Capacity Building Fund				
PNB A/c -6003	4,57,859.00		4,57,859.00	
Vijaya Bank-1366	88,50,283.00	93,08,142.00	1,05,64,754.00	1,10,22,613.00
Total		4,60,48,467.00		11,72,25,521.00

DDMA-Sirmaur

Cash and Bank Balance	As on 1st April, 2016		As on 31st March, 2017	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF /Capacity Building Cash Book:				
CBI -3564	10,29,176.00		1,91,61,343.00	
HDFC-1210	-		4,09,199.00	
HDFC Bank-5369	18,44,395.00		-	
HP State Co-Operative Bank-0517	3,86,111.00		1,27,365.00	
PNB Bank-8433	11,357.00		12,055.00	
SBI-9136	30,395.00		32,265.00	
UCO Bank-1245	15,088.00		16,019.00	
UCO-Bank-4868	39,03,128.00		34,62,497.00	
Union Bank of India-0792	47,706.00	72,67,356.00	53,251.00	2,32,73,994.00
Total		72,67,356.00		2,32,73,994.00



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

DDMA-Solan

Cash and Bank Balance	As on 1st April, 2016		As on 31st March, 2017	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
E- Treasury	3,35,00,000.00		1,33,00,000.00	
State Bank of India-65001282173	29,35,520.00	3,64,35,520.00	57,13,291.00	1,90,13,291.00
Capacity Building Cash Book :				
Cash in transit		-	4,56,000.00	4,56,000.00
Total		3,64,35,520.00		1,94,69,291.00

DDMA-Una

Cash and Bank Balance	As on 1st April, 2016		As on 31st March, 2017	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
PNB A/c-9782	34,09,308.00		29,07,218.07	
SBP A/c-2973	88,12,736.00	1,22,22,044.00	92,11,043.00	1,21,18,261.07
Total		1,22,22,044.00		1,21,18,261.07

Grand Total		91,89,08,807.00		87,02,90,336.00
--------------------	--	------------------------	--	------------------------



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

(Annexure-II)

FY-2016-17

Capacity Building Expenditure

DDMA-Bilaspur

S.No	Particulars	Amount
1	Capacity Building Exp.	2,616.00
2	DEOC Equipments Purchase Exp	18,35,970.00
3	Samarth Expenses	60,000.00
4	EOC Staff Salary	1,37,308.00
5	Telephone Expenses	66,602.00
6	Training & Awareness	2,23,967.00
Total		23,26,463.00

DDMA-Chamba

S.No	Particulars	Amount
1	Consultancy Fee	36,318.00
2	Mock Drill Exp.	7,750.00
3	Office Expenses	1,88,501.00
4	Salary	2,28,000.00
5	Telephone Exp.	41,355.00
6	Travelling Allowance	2,782.00
7	Advertisement & Publicity Exp.	17,708.00
8	Capacity Building Exp.	10,000.00
9	Printing & Stationery	12,153.00
10	SAR Equipment	11,86,366.00
11	Traning & Awareness	14,11,772.00
Total		31,42,705.00

DDMA-Hamirpur

S.No	Particulars	Amount
1	DEOC Equipments Purchase Exp.	5,01,056.00
2	DEOC Staff Salary	98,071.56
3	Printing & Stationery	2,827.00
4	Telephone Exp.	35,241.00
5	Training & Awareness	2,63,393.00
6	SAMARTH Exp.	83,735.00
Total		9,84,323.56



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

DDMA-Kangra

S.No	Particulars	Amount
1	Capacity Building Exp.	79,445.00
2	Mok Exercises Exp.	34,591.00
3	Purchase Equipment Exp.	11,63,568.00
4	SAMARTH Exp.	1,99,339.00
5	EOC Staff Salary	3,73,744.00
6	Travelling & Stationery	6,868.00
Total		18,57,555.00

DDMA-Kinnaur

S.No	Particulars	Amount
1	DEOC Equipment Purchase Exp.	(4,06,350.00)
2	Telephone Exp	21,376.00
3	Training & Awareness	2,95,433.00
Total		(89,541.00)

DDMA-Kullu

S.No	Particulars	Amount
1	DEOC Equipment Purchase Exp.	5,83,250.00
2	EOC Staff Salary	2,03,637.00
3	Printing & Stationery	1,51,121.00
4	Training & Awareness	16,76,921.50
5	Telephone Exp.	28,938.00
Total		26,43,867.50

DDMA-Lahaul & Spiti

S.No	Particulars	Amount
1	Evacuation Expenses	2,280.00
2	Capacity Building Exp.	55,121.00
3	Furniture Exp.	7,780.00
4	IEC Material	78,452.00
5	SAMARTH Exp.	80,674.00
6	SAR Equipment	23,87,926.00
7	Setting of DEOC Exp.	14,73,416.00
8	Taxi Hiring Charges	15,680.00
9	Training & Awareness	1,45,770.00
10	Bank Charges	204.00
Total		42,47,303.00



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

DDMA-Mandi

S.No	Particulars	Amount
1	Advertisement Exp	29,738.00
2	Bank Charges	1,729.00
3	Capacity Building Exp.	82,591.00
4	DEOC Salary	3,96,061.00
5	Laptop/Computer/printer	10,83,706.00
6	Mock Drill Exp	89,280.00
7	Office Equipment	7,449.00
8	Office Exp.	3,79,296.00
9	Printing & Stationery Exp.	10,897.00
10	SAR Equipment	21,44,137.00
11	Smarth Exp	3,67,697.00
12	Telephone Expenses	50,880.00
13	Traning & Awerness	12,63,995.00
14	Travelling Exp.	11,405.00
Total		59,18,861.00

DDMA-Shimla

S.No	Particulars	Amount
1	Advertisment & Publicity Exp	13,410.00
2	DEOC Equipment Purchase	1,35,537.00
3	Printing & Stationery	12,158.00
4	Office Expenses	6,32,727.00
5	SAMARTH 2016 Exp	2,98,141.00
6	SAR Equipments	-
7	Telephone Exp	86,469.00
8	Traning & Awareness	13,22,255.00
Total		25,00,697.00



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

DDMA-Sirmaur

S.No	Particulars	Amount
1	DEOC Staff Salary	1,25,920.00
2	Electricity	21,391.00
3	IEC Material	4,650.00
4	Mock Drill Exp.	61,500.00
5	Office Exp.	6,954.00
6	Printing & Stationery	8,487.00
7	Samarth Expenses.	2,84,024.00
8	Setting of DEOC Exp.	1,86,249.00
9	Telephone Exp.	24,893.00
10	Training & Awareness	2,50,494.00
Total		9,74,562.00

DDMA-Solan

S.No	Particulars	Amount
1	DDMA Activites Expenses	50,000.00
2	IEC Material Expenses	1,699.00
3	Office Equipment	54,380.00
4	SAMARTH -Exp	907.00
5	Setting Up of DEOC Expenses	4,82,883.00
6	Taxi Hiring Expenses	1,800.00
7	Telephone Exp	7,551.00
8	Telephone Security	500.00
9	Training & Awareness Exp	6,22,509.00
Total		12,22,229.00

DDMA-Una

S.No	Particulars	Amount
1	Advertisement & Publicity Exp	21,607.00
2	Capacity Building Exp.	1,10,034.00
3	Electricity Exp	2,611.00
4	Office Expenses	50,739.00
5	Printing & Stationery Exp	1,950.00
6	Salary	1,43,228.00
7	SAR Equipment Exp	8,99,888.00
8	SMS Charges	68.93
9	Telephone Exp	45,476.00
10	Training & Awareness Exp	1,04,475.00
11	Bank Charges	400.00
Total		13,80,476.93

Grand Total

2,71,09,502.00



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

(Annexure-III)

FY 2016-17

Capacity Building/Other Expenditure

HPSDMA-Shimla

S.No	Particulars	Amount
1	Capacity Building Expenses	2,30,31,643.00
2	Advertisement & Publicity Exp.	21,01,071.00
3	Bank Charges	191.75
4	Consultancy Fee	42,45,461.00
5	EOC Equipment	10,05,807.00
6	Generator	1,165.00
7	Office Expenses	22,362.00
8	Petrol/Diesel & Fuel Exp	1,10,325.00
9	Printing & Stationery Exp	2,29,010.00
10	Repair & Maintenance -Computer	7,000.00
11	Repair & Maintenance -Office	4,288.00
12	Salary-EOC	7,84,261.00
13	SAMARTH 2017 Expense	4,75,925.00
14	Setting Up of EOC	2,647.00
15	Telephone Expense	43,793.43
16	Training and Awareness	7,68,482.00
17	Travelling Allowance	2,68,515.00
18	Travelling Expenses	48,522.00
19	Vehicle Repair & Maintenance	31,239.00
20	Village Boundary Data Base	2,55,000.00
21	NDMA- Mock Drill Expenses	3,00,000.00
22	NDMA- Strengthening of SDMA/DDMA Expenses	31,34,475.00
23	UNDP- CLIMMATE RISK MANAGEMENT PROJECT EXPENSES	16,00,000.00
Total		3,84,71,183.00

(Annexure-IV)

Interest Received in (Bank as per Cash Book):

All DDMA's

S.No	Particulars	Amount
1	DDMA-Bilaspur	31,34,922.00
2	DDMA-Chamba	46,32,678.00
3	DDMA-Hamirpur	29,27,074.00
4	DDMA-Kangra	2,29,42,666.00
5	DDMA-Kinnaur	55,086.00
6	DDMA-Kullu	2,06,396.00
7	DDMA-Lahaul & Spiti	19,99,351.00
8	DDMA-Mandi	20,83,858.00
9	DDMA-Shimla	25,00,143.00
10	DDMA-Sirmaur	33,94,790.00
11	DDMA-Solan	-
12	DDMA-Una	10,41,251.00
Total		4,49,18,215.00

(Annexure-V)

Interest refunded:

All DDMA's

S.No	Particulars	Amount
1	DDMA-Bilaspur	33,85,983.00
2	DDMA-Chamba	46,32,678.00
3	DDMA-Kangra	2,29,42,666.00
4	DDMA-Lahaul & Spiti	28,53,356.00
5	DDMA-Mandi	30,29,427.00
6	DDMA-Sirmaur	25,56,512.00
Total		3,94,00,622.00



HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)

(Annexure-VI)

Interest received on Un-utilised SDRF/NDRF/Capacity Building payable to Govt:-
All DDMA's

S.No	Particulars	Amount
1	DDMA-Bilaspur	(1,75,460.00)
2	DDMA-Chamba	6,08,089.00
3	DDMA-Hamirpur	43,44,952.16
4	DDMA-Kinnaur	(86,89,364.00)
5	DDMA-Kullu	11,73,126.00
6	DDMA-Lahaul & Spiti	8,48,806.00
7	DDMA-Mandi	2,398.00
8	DDMA-Shimla	25,50,161.00
9	DDMA-Sirmaur	28,72,017.00
10	DDMA-Una	18,46,181.00
Total		53,80,906.00



NK BHARGAVA & CO.

CHARTERED ACCOUNTANTS,
127, DURGA COTTAGE,
NEAR SBI REGIONAL OFFICE, SDA COMPLEX,
KASUMPTI, SHIMLA – 171009, H. P.
PH. (0177) 7961291, + 91 70186 56067
E-mail: nkbshimla@gmail.com



CONSOLIDATED INTERNAL AUDIT REPORT OF HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY 2016-17

CHAPTER - I

PROJECT BRIEF

Disaster Management means a continuous and integrated process of planning, organizing, coordinating and implementing measures which are necessary or expedient for Prevention of danger or threat of any disaster, Mitigation or reduction of risk of any disaster or its severity or consequences, Capacity-building, Preparedness to deal with any disaster, Prompt response to any threatening disaster situation or disaster, Assessing the severity or magnitude of effects of any disaster, Evacuation, Rescue and Relief, Rehabilitation and Reconstruction. It comprising of six elements i.e., Prevention, Mitigation and Preparedness in pre-disaster phase, and Response, Rehabilitation and Reconstruction in post-disaster phase, defines the complete approach to Disaster Management.

On 23rd December, 2005, the Government of India took a defining step by enacting the Disaster Management Act, 2005, which envisaged creation of the National Disaster Management Authority (NDMA) headed by the Prime Minister, State Disaster Management Authorities (SDMA) headed by the Chief Ministers, and District Disaster Management Authorities (DDMA) headed by the District Magistrates or Deputy Commissioners as the case may be, to spearhead and adopt a holistic and integrated approach to disaster management (DM). There will be a paradigm shift, from the erstwhile relief-centric response to a proactive prevention, mitigation and preparedness-driven approach for conserving development gains and to minimize loss of life, livelihood and property.

Section 3 the Disaster Management Act 2005 lays down the establishment of State Disaster Management Authority at the State Government levels. Accordingly, for the State, the SDMA was notified vide notification No. Rev. D(F) 4-2/2000-V dated 1-06-2007.

State Executive Committee

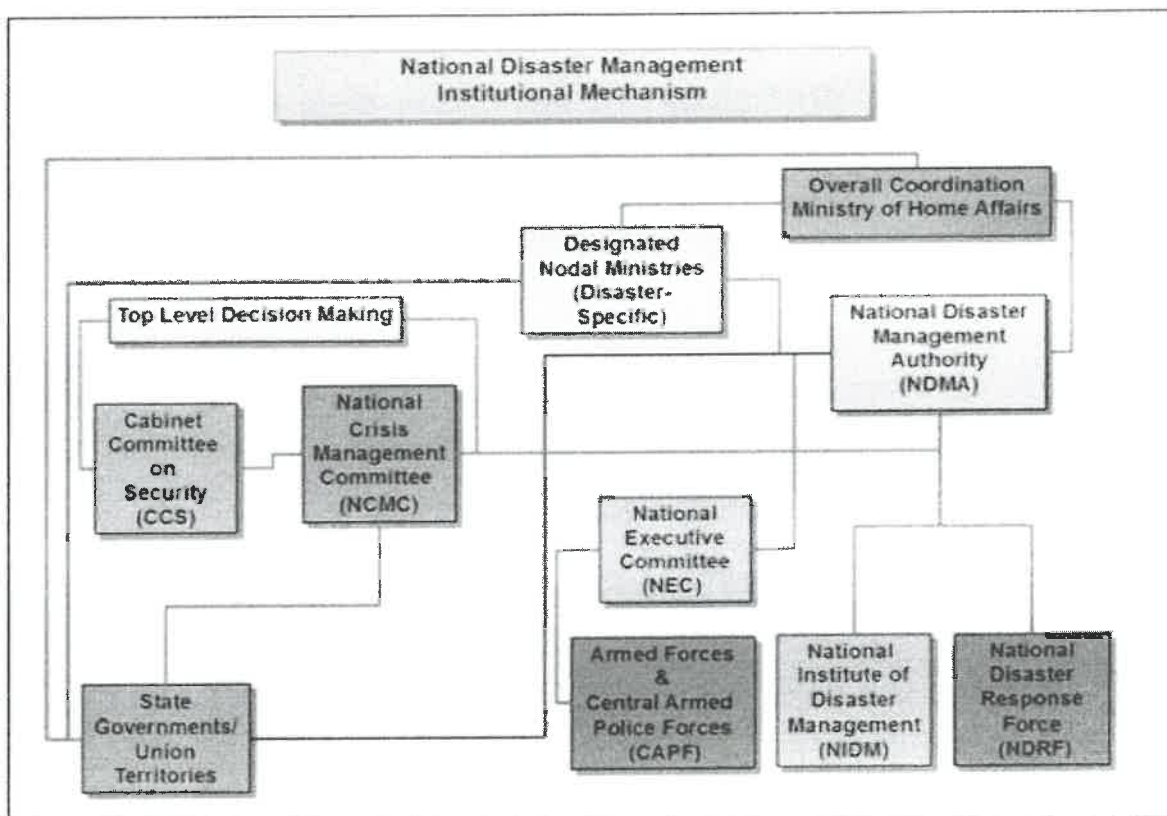
In continuation of this department's Notification of even No. dated 5th May, 2009 and in exercise of the powers conferred by sub-section(1) of section 20 the Disaster Management Act, 2005 the Governor Himachal Pradesh re-constitute the State Executive Committee to assist the State Authority in the performance of its functions and to coordinate action in accordance with the guidelines laid



103 -

down by State Authority and ensure the compliance of the directions issued by the State Government under the Act.

The Disaster Management Act, 2005 lays down institutional, legal, financial and coordination mechanisms at the National, State, District and Local levels. These institutions are not parallel structures and will work in close harmony. The institutional mechanism will facilitate the predefine roles and responsibilities to the designees accountable for disaster management at various levels as displayed in following figures and tables.



At the State level, the State Disaster Management Authority under the chairmanship of the Chief Minister stood constituted on 1.6.2007 and has the responsibility of policies, plans and guidelines for DM and coordinating their implementation for ensuring timely, effective and coordinated response to disasters. The Chief Secretary is the Chief Executive Officer of the SDMA. Besides, the SDMA has seven other members.

1.	Hon'ble Chief Minister	Chairman
2.	Hon'ble Revenue Minister	Member
3.	Chief Secretary	Chief Executive Officer, ex officio
4.	ACS cum FC (Revenue)	Member
5.	Principal Secretary (Home)	Member



104

6.	Principal Secretary (PWD/I&PH)	Member
7.	Principal Secretary (Health)	Member
8.	Director General of Police	Member
9.	Secretary (Revenue)	Member Secretary

State Level Disaster Management Coordination Mechanism

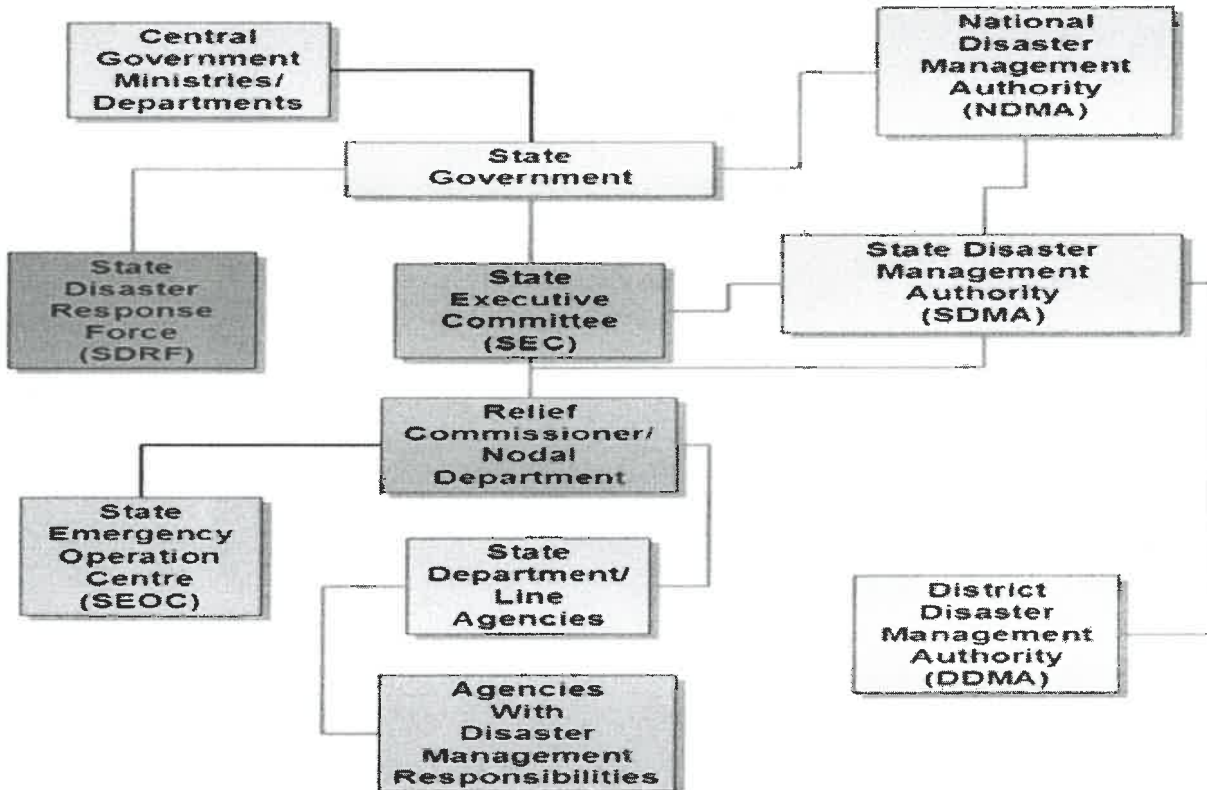


Fig: Institutional Mechanism at State Level

The SDMA inter alia approve the State Plan in accordance with the guidelines laid down by the NDMA, approve DMPs prepared by the departments of the State Government, lay down guidelines to be followed by the departments of the Government of the State for the purpose of integration of measures for prevention of disasters and mitigation in their development plans and projects, coordinate the implementation of the State Plan, recommend provision of funds for mitigation, preparedness measures, review the developmental plans of the different Departments of the State to ensure the integration of prevention, preparedness and mitigation measures and review the measures being taken for mitigation, capacity building and preparedness by the departments.

The State Executive Committee (SEC) headed by the Chief Secretary and four other Secretaries as its members shall be there to assist the SDMA in the performance of its functions. The SEC will further provide necessary technical assistance or give advice to District Authorities and local authorities for carrying out their functions effectively, advise the State Government regarding all financial matters in relation to disaster management, examine the construction, in any local area in the State and, if it

is of the opinion that the standards laid for such construction for the prevention of disaster is not being or has not been followed, may direct the District Authority or the local authority, as the case may be, to take such action as may be necessary to secure compliance of such standards, lay down, review and update State level response plans and guidelines and ensure that the district level plans are prepared, reviewed and updated, ensure that communication systems are in order and the disaster management drills are carried out periodically. The SEC will also provide information to the NDMA relating to different aspects of DM.

The crisis management group at State and districts level has been constituted for the State. The State Crisis Management Group (SCMG) is headed by the Chief Secretary. The SCMG shall normally handle all crisis situation and advice and guide the District Crisis Management Group (DCMG) also. The DCMG is headed by the District Magistrate and is responsible for on -scene management of the incident emergency.

There is a State Emergency Control Room in the HP Secretariat, Chotta Shimla and Himachal Pradesh 171001 to provide Secretarial support to the Himachal Pradesh State Disaster Management Authority and also facilitate the functioning of the Authority. 1070 is the Helpline Line No. of State Emergency Control room which is operational 24 x 7. This Control Room will receive the information from various sources. It shall be in constant contact with the District Disaster Control Rooms, Police Control Rooms. The State Emergency Control Room will receive the information, record it properly and put up to the State Disaster Management Authority instantly. Similarly, the instructions passed by the State Authority shall be conveyed to the addressees and a record maintained to that effect.

The Himachal Pradesh State Disaster Management Authority is involved in the Management of large-scale Disasters. The Divisional Commissioner in consultation with other members of the Authority shall decide its involvement after the receipt of the report from the Deputy Commissioner of the Districts.

As per section 25 (3) of the Act, where there is a Zila Parishad in the district, the Chairperson thereof shall be the co-Chairperson of the District Authority and section 25 (4) states that an officer not below the rank of Additional District Magistrate or Additional Deputy Commissioner as the Chief Executive Officer of the District Authority for exercising the powers and perform functions prescribed by the State Government or designated by the District Authority. The DDMA may meet when necessary with time and place being selected by the Chairperson. Under section 28 District Authority as and when considers necessary, constitute one or more advisory committees and other committees for the efficient discharge of its function and appoint from amongst its members the Chairperson of the committee formed and any person associated with the committee or sub – committee will be paid allowances as may be prescribed by the State Government.

District Disaster Management Committee (DDMC)



Deputy Commissioner will be responsible for coordination of all disaster management activities at district level. There shall be a district disaster management authority head by Deputy Commissioner. The district authority shall approve the disaster management planning's and review all the measures related to pre and post phases to the hazards. The district disaster management committee comprises member from Zilla Parishad / panchyat, different line department, NGOs and other to be notified by the department of disaster management from time to time. Specific Committees may be formed by chairman of district authority such as DM Relief Committee, DM Rehabilitation Committee etc.



CHAPTER-II

CONSOLIDATED INTERNAL AUDIT OBSERVATION OF HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY 2016-17

1) LIMITATIONS ON PROCEDURES PERFORMED: -

Our ability to perform all procedures depended upon the extent of books and record completed and quality of information and explanation provided at the time of audit. Pending completion of books and records and non-reconciliation of bank and other accounts, unavailability of documents /information's required, restricted us from commenting on the correctness and reporting thereon. Our procedure constituted an audit of accounts of the Authority as set out in the appointment letter. The procedures carried out in accordance with auditing standards issued by the Institute of Chartered Accountants of India (ICAI) or an audit under any other applicable laws. Our report is based on the documents and records produced to us for audit and information and explanations given to us by DDMA's/Div- Com and HPSDMA.

2) ALLOCATION / UTILIZATION OF SDRF/ NDRF FUND OF THE GOVT. OF HP AND GOI: -

S.No.	Observation	Suggestions	Management/ Concerned Officer Reply
i.	As per the allocation of SDRF / NDRF fund allocated by the Government of India and Govt of HP for the year 2016-17, total funds worth Rs. 330.22 Crore were released by the Central Government and Government of Himachal Pradesh, the State transferred these funds to executing agencies in various Departments, Districts and Blocks considering that the allocated SDRF / NDRF Funds have been fully utilized during the year. However, during the course of audit, we observed that out of total fund allocated /transferred to executing agencies, funds are still lying unutilized at Districts, Blocks, Panchayats and other Departments level. Therefore, we are unable to form an opinion upon the actual utilization at such block / Departments level in the absence of related supporting documents / utilization certificates being provided by such block / Departments. Our audit is limited up to the	We have already provided a suggested format of Utilisation Certificate (UC). Utilisation Certificate is still awaited from various Govt departments/ agencies.	



	sanction by the HPSDMA / DDMA and we unable to verify the actual expenditure incurred by various executing agencies of HPSDMA / DDMA. In our opinion, it is recommended to HPSDMA / DDMA to account for the actual utilization of funds on the basis of Standardized Utilization Certificates to be received from the respective Block / Departments for proper accounting and internal control.		
ii.	We have observed the large amount of funds remaining unutilized, as is evident from the records provided to us during the course of audit.	In our opinion, the funds need to be allocated / disbursed to DDMA's / Other Various Department / Executing Agencies based upon more precise estimates to be received from the DDMA's / Other Departments / Executing Agencies.	
iii.	We observed SDRF / NDRF Fund sanctioned by HPSDMA / DDMA is not accurately categorized as SOON / COON as well as head wise allocation. It results in mismatch of fund received by DDMA / Various Deptt. / Executing agencies under SOON / COON as well as head wise allocation and further released by DDMA's to various Govt. Dept / Agencies.	In our opinion sanction authority shall keep the track of SOON / COON as well as head wise allocation while sanctioning of SDRF / NDRF Fund.	
iv.	During the year, we found that funds to the tune of about Rs. 87.03 Crore (inclusive of bank interest) were lying unspent in various bank accounts of DDMA's apart from funds unutilised at various executing agencies as at 31.03.2017. Our Scope of Audit is limited to the HPSDMA and DDMA level, hence we are unable to form an opinion on the unutilised fund lying with various Dept / Executing Agencies.	This position in our opinion requires attention and the Controlling Office should issue specific guidelines for fund utilization as well as submission of utilization certificate with mention of fund unutilised. We have already provided a suggested format of UC for better control and identifying actual utilisation of SDRF / NDRF Fund. Utilisation Certificate is still awaited from various Govt	

		departments / agencies. Hence, we are unable to form an opinion on actual utilisation of SDRF / NDRF Fund.	
v	<p>Apart from funds to DDMA's, funds allocated / transferred to various department's offices such as PWD, IPH, MC Shimla, Home guard, HPSEB, Agriculture and Horticulture have not been audit, that is audit of funds transferred to these departments. SDRF / NDRF Fund transferred to these offices / departments have been treated as utilized on the basis of UC submitted by these department / offices. It is worth mentioning over here that against the total SDRF / NDRF Fund disbursed as mentioned in Sr. No. i., SDRF / NDRF Fund worth Rs. 166.50 Crore has been utilized through these departments / offices, which is about 50 % of the total SDRF / NDRF Fund issued during the year. The UC submitted by executing agencies generally does not contain the exact details of time / amount spent in a financial year and unutilized fund lying in Bank / Treasury.</p>	<p>This position in our opinion requires attention and the Controlling Office should issue specific guidelines for fund utilization and submission of utilization certificate for the financial year under the Disaster Management Act. We have already provided a suggested format of UC for better control and actual utilization of SDRF / NDRF Fund. Utilisation Certificate is still awaited from various Govt departments/ agencies. hence, we are unable to comment on actual utilization of SDRF/NDRF Fund.</p>	
vi.	<p>During the course of audit, we have observed that in some cases SDRF / NDRF Fund has not been spent for the purpose as defined in the guidelines / norms fixed.</p>		
vii.	<p>We have reflected SDRF / NDRF Fund received from GOI/ Govt of HP of Rs. 330.22 Crore in Balance Sheet, Receipt and Payment Account and Income Expenditure Statement as per Excess and surrender - 2245 relief account prepared by DIV-COM/HPSDMA, Shimla.</p> <p>SDRF/NDRF Capacity Building Expenditure has been reflected from their respective Cash Book of DDMA's and HPSDMA whereas Expenditure of executing agencies has been provided equivalent of of SDRF/NDRF Fund released during the year as per Excess and surrender -2245</p>	<p>This position in our opinion requires attention and the Controlling Office should issue specific guidelines for fund utilization and submitting utilization certificate along with fund unutilised. We have already provided the suggested format of UC for better control and actual utilisation of SDRF/NDRF Fund. Utilisation Certificate is still</p>	

	<p>relief account prepared by DIV-COM/HPSDMA, Shimla.</p> <p>On the basis of stated fact above SDRF/NDRF fund with treasury has been shown in Annexure -ii showing the difference in balances with treasury as information provided by the DIV- COM, Shimla.</p>	<p>awaited from various Govt departments/ agencies. hence, we are unable to comment on actual utilisation of SDRF/NDRF Fund.</p>	
--	--	--	--

3) **BANK/TREASURY: -**

S.No.	Observation	Suggestions	Management/ Concerned Officer Reply
i.	<p>DDMA- Solan, no separate account for funds received under various SDRF / NDRF Funds have been maintained as per the Norms / Guidelines issued by Government. In the absence of separate designated bank account, balances remaining unspent and interest earned thereon under a particular fund cannot be verified. DDMA Solan has not maintained Separate Cash Book. DIV – COM, Shimla has not maintained Cash Book of SDRF / NDRF Fund and have not reconciled Fund released / Diverted from SDRF / NDRF Fund and hence we are unable to form an opinion. The Complete treasury statement of Fund diverted / released from treasury are not available in the records. So, we are unable to form an opinion on the Treasury reconciliation and Balance of Fund lying with treasury.</p>	<p>DDMAs shall maintain a separate Bank Account and a Separate Cash Book along with subledger for SDRF / NDRF Fund for better control of maintenance of books of account, Utilisation certificate and interest earned on SDRF/ NDRF Fund.</p>	
ii.	<p>Several units specially Chamba, Nahan, Mandi, Hamirpur, Kullu and Dharamshala are maintaining multiple bank accounts, thereby un-</p>	<p>This position is abnormal in our opinion and effect of bank reconciliation</p>	

	necessarily creating the need for extra accounting entries and reconciliation work. Our scrutiny of Bank reconciliation, reveals several differences both less and excess amount, pending for adjustment in Cash Book of the SDRF / NDRF and Capacity Building fund. The same has been reconciled and provided in bank reconciliation statement to respective units for the year ended for your ready reference.	needs to be taken in Cash Book on priority basis in a time bound manner so as to avoid any chances of embezzlement /malpractice etc.	
iii.	Bank reconciliation statement of Shimla (DDMA) includes Cash in Chest/Cash in Hand of Rs. 1,20,695/- kept for immediate relief, Necessary guidelines to maintain cash balances, balance confirmation and detail of cash in chest was not produced before us at the time of audit to verify the correctness of the same.		

4) **UTILIZATION CERTIFICATES: -**

S.No.	Observation	Suggestions	Management/ Concerned Officer Reply
i.	General scrutiny of UC's submitted by the executing agencies, reveals that these certificates have not been submitted in the prescribed format and does not contain appropriate details and nature of expenses with all relevant supporting documents. These utilization certificates are self-attested by the HDO / DDO and have not been verified from an external verifier / Chartered Accountant. We recommend that the management should strictly ensure submission of UC's in prescribed format along with all relevant details / supporting documents and duly certified by an external verifier / Chartered Accountant.	We have already provided the suggested format of UC for better control and actual utilization of SDRF/NDRF Fund. Utilisation Certificate is still awaited from various Govt departments/ agencies. hence, we are unable to comment on actual utilization of SDRF/NDRF Fund.	



--	--	--	--

5) TAX DEDUCTION AT SOURCE (TDS): -

S.No.	Observation	Suggestions	Management/ Concerned Officer Reply
i.	<p>We are of the opinion that payments to professional contractors, suppliers etc are subject to Deduction of Tax at Source under the Income Tax Act 1961.</p> <p>In many districts causal staff under DDMA has been engaged from outsourced parties (Manpower Supplier) such as NIELIT's and Sarawati.com etc. for functioning of DOEC (District Emergency Operation Center). However, no Tax at Source has been deducted under section 194C of Income Tax Act.</p>	<p>Compliance of TDS under the Income Tax, Act shall be complied to avoid levy of Interest and Penalty under Income Tax Act, 1961. Details of Non deduction has been provided in Separate report of DDMA's.</p>	
ii.	<p>We observed that outsourced man power supplier (NIELIT) has charged GST on Bill.</p>	<p>We recommended that legal opinion needs to be taken with regard to the applicability / exemption of GST charged by NIELIT / Sarswati.com on manpower supply to avoid the excess cost. i.e GST component being charged by the NIELIT / Sarswati.com. Details of CGST & SGST Paid of Rs. 3,50,704/- & Rs. 3,50,704/- respectively are given in Annexure-I.</p>	



6) INTEREST EARNED ON UNSPENT SDRF/NDRF FUND WITH BANK: -

S.No.	Observation	Suggestions	Management/ Concerned Officer Reply
i.	Guidelines should be issued with regard to the accounting of interest earned on idle funds lying in banks to be followed uniformly by all the DDMA's, Blocks, Departments and Executive Agencies. In several of the DDMA's / offices, interest earned from bank has been transferred to HPSDMA / Divisional Commissioner Officer, whereas, in few other DDMA's / offices, no entries for the interest income have been incorporated in the books of accounts. In few other cases the interest earned has not been transferred to HPSDMA / Divisional Commissioner. In our opinion, interest earned in Idle Fund should be refunded to funding agencies.	DDMAs/ Various Deptt/ Executing Agencies Shall refund interest earned on NDRF/ SDRF Fund to Divisional Commissioner, Shimla on Quarterly. DDMAs Should also collect the interest earned on SDRF / NDRF Fund released to various Govt Department/ Agencies etc at their level and the same shall also refund to Divisional Commissioner, Shimla. If any interest earned by the above said	
ii.	Interest received by DDMA- Kangra on SDRF/NDRF fund has not been refunded for the year ended 31.03.2017 is Rs. 33.28 Lakh.	department has not refunded till date then they should refund interest earned on NDRF/SDRF Fund to Divisional Commissioner, Shimla on time bound manner.	

7) MAINTENANCE OF RECORD AND COMPLIANCE: -

S.No.	Observation	Suggestions	Management/ Concerned Officer Reply
i.	Generally, cash book has not been maintained as principal book of accounting. No voucher has been prepared and sanction order has been treated as payment /expenditure support. In many units, complete entries on account of Bank interest and Bank	In our opinion it may be advisable to impart proper training for maintenance of books of account and Bank Reconciliations Statements in tally	



-114-

	<p>charges have not been incorporated in the cash book. Further, there is no system to reconcile banks at regular intervals. In fact, no reconciliation has been done in most of the units, thereby leaving behind open scope for irregularities remaining un-discovered for a long period of time.</p> <p>In the absence of process as stated above and also in the absence of maintenance of ledger account, we have to spent a great deal of time to reconcile the account and to draw a Receipt and Payment Account at each DDMA and HPSDMA.</p>	<p>accounting software for better control on financial records. HPSDMA, Shimla has already installed Tally Accounting Software at DDMA's and also has instructed to maintain the Accounting records of SDRF/ NDRF fund and Capacity Building fund in Tally Accounting Software.</p>	
ii.	<p>Apparent weaknesses in the accounting and internal control at the level of executing agencies with proper maintenance of Books of Account and Bank Reconciliation etc.</p>		

"As per our Internal Audit Report"

for NK Bhargava & CO.,

CHARTERED ACCOUNTANTS,

(FRN - 00429N)



PARTNER



UDIN - 21543102AAAAAJ8131

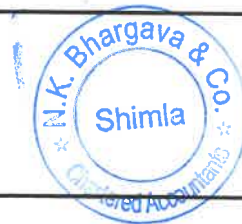
Annexure - i

Details of Closing Balances with Treasury and Sanctions to DDMA's and All Departments as at 31.03.2017			
DIV COM/ HPSDMA-Sanctions to DDMA's and All Departments as per List of Final Excess and Surrender for the FY 2016-17			
2016-17	Consolidated SDRF	Consolidated NDRF	Total
ALL Department			
DDMA	2,49,00,00,000.00	81,22,00,000.00	3,30,22,00,000.00
Total (A)	2,49,00,00,000.00	81,22,00,000.00	3,30,22,00,000.00
Expenditure of DDMA's as per Cash Book and Expenditure of all department as per list of Final Excess and Surrender for the FY 2016-17			
2016-17	SDRF/NDRF (All DDMA)	SDRF/NDRF All (Department)	Total
SDRF/NDRF Fund			
SDRF/NDRF Fund	1,88,48,75,000.00	1,66,50,25,000.00	3,54,99,00,000.00
Total (Total B)	1,88,48,75,000.00	1,66,50,25,000.00	3,54,99,00,000.00
Balance of SDRF/NDRF Fund with Treasury for the Year ended (A) - (B)			-24,77,00,000.00
Add:	Opening Balance as at 01.04.2016		11,65,33,131.00
	Closing Balance with Treasury as at 31.03.2017		-13,11,66,869.00
Closing Balance as per Register maintained by DIV - COM			94,57,012.00
Difference in Closing Balance			-12,17,09,857.00



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)
CONSOLIDATED BALANCE SHEET AS AT 31-03-2016**

LIABILITIES	Amount (Rs.)	Total (Rs.)	ASSETS	Amount (Rs.)	Total (Rs.)
SDRF/ NDRF Fund:		82,88,37,070.00	Current Assets:		-
Opening Balance	57,40,51,460.00		CASH AND BANK BALANCES:		
Add: SDRF/ NDRF Fund Received during the Year	3,82,89,24,580.00		(i) Treasury	-	-
Less: Exp. SDRF/ NDRF Fund during the Year	3,57,41,38,970.00		(ii) Bank:		
Capacity Building Fund:			NDRF SDRF/Capacity Building Fund Cash and Bank Balance (Annexure I)		91,89,08,807.00
Opening Balance	7,94,11,322.00				
Add: Capacity Building Fund Received during the Year	7,75,91,697.00				
Less: Exp. Capacity Building Fund during the Year	7,62,41,691.00	8,07,61,328.00			
Prime Minister's National Relief Fund :-					
Opening Balance	20,00,000.00				
Add: PMNRF Fund Received during the Year	-				
Less: Exp. PMNRF Fund during the Year	-	20,00,000.00			
Election Duty Fund		5,000.00			
Interest Received on Un-utilised SDRF/NDRF/Capacity Building Fund payable to Govt:-					
DDMA's (Annexure-VI)	(1,36,686.00)				
HPSDMA-Shimla	74,42,095.00	73,05,409.00			
Total		91,89,08,807.00	Total		91,89,08,807.00



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)
CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 2015-16**

EXPENDITURE	Amount (Rs.)	Total (Rs)	INCOME	Amount (Rs.)	Total (Rs)
To SDRF/ NDRF Expenditure:			By NDRF/SDRF Fund received from GOI/Govt of HP:		3,83,14,27,000.00
Assist For R&Const Of Pvt Houses-02-113	16,59,03,753.00				
Assist To Local Bodies-02-193	39,57,98,828.00		By Fund received from GOI/Govt of HP:		
Drinking Water/Fooder-02-102/104	13,12,500.00		Capacity Building Fund		7,00,00,000.00
Ex-Gratia Payments-02-111	36,48,89,741.00		By Prime Minister's National Relief Fund:		
Assist to Farmer for Purchase of agri input-02-	26,08,00,000.00				
Gratuatious Relief(Cash Dole)-02-101	41,72,99,113.00		By Interest Received in Bank:		
R&R Of Road & Bridges-02-106	1,20,35,74,814.00		All DDMA's	93,38,423.00	
General-80-102	23,49,56,000.00		HPSDMA-Shimla	26,55,157.00	1,19,93,580.00
R&R Damaged Govt Office Build-02-107	4,56,31,362.00		By Refund of WSP 2003-04(Hamirpur):		45,750.00
R&R Damaged Govt Resi Build-02-108	3,81,25,609.00				
Water Supply Scheme (R&R)-2245-02-109	44,58,93,000.00	3,57,41,84,720.00	By Election Duty Grant (Mandi):		3,70,000.00
To Capacity Building Expenditure:			By Security Deposit (Sirmaur):		20,000.00
Capacity Building Programe Exp. (Annexure II)	2,19,68,827.00		By Other Income		
HPSDMA(Annexure-III)	5,42,72,864.00	7,62,41,691.00	National School Safety Project (NSSP)	16,697.00	
To Election Duty Expense (Mandi):		3,65,000.00	NDMA-Strengthening of SDMA /DDMA Grant 20	32,00,000.00	
To Security Deposit refunded(Sirmaur):		20,000.00	UNDP- Climate Risk Managent Grant	8,00,000.00	
To Prime Minister's National Relief Fund:		-	UNDP-DRR/CCA Project	35,75,000.00	75,91,697.00
To Interest refunded:		-			
All DDMA's	1,50,33,215.00	1,50,33,215.00			
To Fund refunded:		-			
DIV-COM	25,02,420.00	25,02,420.00			
To Excess of Income Over Expenditure/(Expenditure over Income)		25,31,00,981.00			
Total		3,92,14,48,027.00	Total		3,92,14,48,027.00

← 118



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)
CONSOLIDATED RECEIPT & PAYMENT ACCOUNT FOR THE YEAR 2015-16**

RECEIPT	Amount (Rs.)	Total (Rs)	PAYMENT	Amount (Rs.)	Total (Rs)
By Opening Balance (In Bank as per cash book):			To SDRF/ NDRF Expenditure:		
NDRF SDRF/capacity Building Cash and Bank Balance (Annexure I)		66,58,07,826.00	Assistance For Repair/Construction Of Houses-02-113	16,59,03,753.00	
By NDRF/SDRF Fund received from GOI/Govt of		3,83,14,27,000.00	Assistance To Local Bodies-02-193	39,57,98,828.00	
			Drinking Water/Fooder-02-102/104	13,12,500.00	
By Fund received from GOI/Govt of HP:			Ex-Gratia Payments To Bereaved Families-02-111	36,48,89,741.00	
Capacity Building Fund		7,00,00,000.00	Assist to Farmer for Purchase of agri input-02-114	26,08,00,000.00	
By Prime Minister's National Relief Fund:			Gratuitous Relief(Cash Doles)-02-101	41,72,99,113.00	
			R&R of Damaged Road & Bridges-02-106	1,20,35,74,814.00	
			Management of Natural Disaster-80-102	23,49,56,000.00	
By Interest Received in Bank:		-	R&R of Damaged Govt. Office Buildings-02-107	4,56,31,362.00	
DDMA's (Annexre-IV)	93,38,423.00		R&R of Damaged Govt. Residential Buildings-02-108	3,81,25,609.00	
HPSDMA-Shimla	26,55,157.00	1,19,93,580.00	R & R of Damaged Water Supply Scheme-02-109	44,58,93,000.00	3,57,41,84,720.00
By Refund of WSP 2003-04(Hamirpur):		45,750.00	To Capacity Building Expenditure:		
			Capacity Building Exp.(DDMAs) (Annexure II)	2,19,68,827.00	
By Election Duty Grant (Mandi):		3,70,000.00	Capacity Building Exp. (HPSDMA) (Annexure-III)	5,42,72,864.00	7,62,41,691.00
By Security Deposit (Sirmaur):		20,000.00	To Election Duty Expense (Mandi):		3,65,000.00
By Other Income			To Security Deposit refunded (Sirmaur):		20,000.00
National School Safety Project (NSSP)	16,697.00		To Prime Minister's National Relief Fund:		
NDMA-Strengthening of SDMA /DDMA Grant 2015	32,00,000.00		To Interest refunded:		
UNDP- Climate Risk Managent Grant	8,00,000.00		DDMA's (Annexure-V)	1,50,33,215.00	1,50,33,215.00
UNDP-DRR/CCA Project	35,75,000.00	75,91,697.00	To Fund refunded:		
			DIV-COM	25,02,420.00	25,02,420.00
			To Closing Balance (In Bank as per Cash Book):		
			NDRF SDRF/capacity Building Cash and Bank Balance (Annexure - I)	91,89,08,807.00	91,89,08,807.00
Total (Rs)		4,58,72,55,853.00	Total (Rs)		4,58,72,55,853.00



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

Annexure I

Cash and Bank Balance	As on 1st April, 2015		As on 31st March, 2016	
	Amount (Rs.)		Amount (Rs.)	
Capacity Building Cash Book :				
H.P State Co-Opt Bank-A/C-1078	-		3,73,78,305.00	
PNB A/C No.-7966	8,21,260.00		19,73,836.00	
SBI A/C No.-6008	2,46,260.00		-	
SBP A/C No.-3042	2,74,80,365.00	2,85,47,885.00	20,069.00	3,93,72,210.00
Total		2,85,47,885.00		3,93,72,210.00
Treasury				
Cash and Bank Balance	As on 1st April, 2015		As on 31st March, 2016	
	Amount (Rs.)		Amount (Rs.)	
Balance with Treasury				
Balance with Treasury	3,15,27,749.00	3,15,27,749.00	11,65,33,131.00	11,65,33,131.00
Total		3,15,27,749.00		11,65,33,131.00
DDMA-Bilaspur				
Cash and Bank Balance	As on 1st April, 2015		As on 31st March, 2016	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
HDFC Bank A/C No.-6111	2,38,74,500.00		7,33,48,528.00	
PNB Bank A/C No.-78726	50,00,000.00		2,51,486.00	
SBI A/C No.-27449	6,09,235.42		(10,965.58)	
UCO Bank-9804	15,61,630.90		(38,883.10)	
SBI-5506	40,36,057.00		37,91,343.00	
		3,50,81,423.32	1,15,967.00	7,74,57,475.32
Capacity Building Cash Book :				
Chaque in Transit			6,50,000.00	6,50,000.00
Total		3,50,81,423.32		7,81,07,475.32
DDMA-Chamba				
Cash and Bank Balance	As on 1st April, 2015		As on 31st March, 2016	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
Bank of India-0285	68,00,000.00		(5,36,519.00)	
HPCO Bank- 8597 (Capacity Building)	-		56,60,109.00	
HP Gramin Bank-4700	24,65,819.00		24,65,819.00	
HP State Co Op Bank-1017	2,54,82,814.59		6,88,16,450.59	
Parvatiya Gramin Bank-7001	15,537.00		15,537.00	
PNB-6907	1,29,00,000.00		5,20,01,519.00	
State Bank of India-8471	1,28,96,334.41	6,05,60,505.00	1,28,96,334.41	14,13,19,250.00
Capacity Building Cash Book :				
Chaque in transit	37,00,000.00	37,00,000.00	-	
Total		6,42,60,505.00		14,13,19,250.00
DDMA-Hamirpur				
Cash and Bank Balance	As on 1st April, 2015		As on 31st March, 2016	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF/Capacity Building Cash Book:				
CBI A/C No-2195	(88,576.00)		(99,893.00)	
ICICI Bank A/C No-0506	-		1,57,69,922.00	
IDBI A/C No-9430	1,87,72,662.00		1,35,92,064.00	
PNB A/C No. 2024 (B.B)	-		1,87,23,520.00	
PNB-A/C No-6806	3,20,82,320.00		1,82,26,205.00	
SBI A/C -8513	1,67,74,214.70		47,67,376.70	
SBP A/C -4799	28,34,573.46	7,03,75,194.16	27,49,763.46	7,37,28,958.16
Total		7,03,75,194.16		7,37,28,958.16



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

DDMA-Kangra

Cash and Bank Balance	As on 1st April, 2015		As on 31st March, 2016	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
ALLAHABAD BANK A/C No.-5333	(4,56,797.00)		(4,56,797.00)	
Bank of Baroda A/C No.-2237	(5,10,745.00)		(5,38,815.00)	
Bank of India A/C No.-0826	(8,69,038.00)		(9,09,971.00)	
Canara Bank A/C No.-09021	(41,46,477.00)		(43,11,290.00)	
Central Bank of India A/C No.-732	-		1,00,00,000.00	
HDFC Bank A/C No.-2295	-		1,00,00,000.00	
Himachal Gramin Bank A/C No.2474	(4,09,391.00)		(4,09,391.00)	
ICICI Bank A/C No.-0293	(2,56,669.00)		1,40,63,331.00	
IDBI Bank A/C No.-1854	65,78,028.00		(44,21,972.00)	
Kangra Central CO-OP. Bank Ltd. A/C No.-163	1,07,45,136.00		1,99,13,667.00	
PNB Bank A/C No.-9312	(28,46,704.03)		(32,38,131.03)	
PNB Kotwali Bank A/C No.-8334	(1,08,349.00)		(88,43,049.00)	
SBI K.Adda Bank A/C No.-2987	2,29,58,118.00		(36,71,773.00)	
SBI K.B. Bank A/C No.-5537	14,382.13		14,382.13	
SBP Bank A/C No.-4675	47,311.72		47,311.72	
UCO Bank A/C No.-10730	(4,72,582.00)		(2,05,08,582.00)	
Vijaya Bank A/C No.-0056	(4,37,303.00)	2,98,28,920.82	(62,325.00)	66,66,595.82
Capacity Building Cash Book :				
Bank of India A/C No.-1280	(46,752.00)		(46,752.00)	
PNB K.Adda A/C No. - 44156	18,76,335.00		18,60,835.00	
Vijaya Bank A/C No.-0056	27,50,000.00	45,79,583.00	51,27,545.00	69,41,628.00
Total		3,44,08,503.82		1,36,08,223.82

DDMA-Kinnaur

Cash and Bank Balance	As on 1st April, 2015		As on 31st March, 2016	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
HDFC A/C No-1674	2,50,11,000.00		1,91,96,959.00	
H.P State Co-Opt Bank-A/C-8726	9,80,80,839.00		9,52,41,047.00	
PNB A/C No-1899	(38,39,168.00)		(38,39,168.00)	
UCO Bank A/C No-8316	4,70,00,000.00	16,62,52,671.00	4,78,04,118.00	15,84,02,956.00
Capacity Building Cash Book :				
Chaque In transit	20,50,000.00			
UCO Bank-A/C-5125	25,15,696.00	45,65,696.00	38,61,115.60	38,61,115.60
Total		17,08,18,367.00		16,22,64,071.60

DDMA-Kullu

Cash and Bank Balance	As on 1st April, 2015		As on 31st March, 2016	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
HDFC A/C- 8227	-		2,63,80,910.00	
Himachal Gramin Bank A/C No-40315	4,09,185.67		4,09,185.67	
Punjab National Bank A/C No-05895	71,990.00		71,990.00	
Punjab National Bank A/C No-3966	19,200.00		19,200.00	
Punjab & Sind Bank- SB100	23,562.00		23,562.00	
State Bank Of India A/C No-7651	56,459.61		50,56,459.61	
State Bank Of India A/C No-8383	1,58,82,915.40		27,85,535.40	
The Kangra Central Co-Opt-A/C-7498	4,532.00		4,532.00	
The Kangra Central Co-Opt-A/C-9291	3,62,109.00		3,62,109.00	
Union Bank A/C-5488	8,12,829.00	1,76,42,782.68	8,12,829.00	3,59,26,312.68
Capacity Building Cash Book :				
HDFC A/C-9770	15,62,439.00		14,62,686.00	
SBP A/C - 5324	29,57,660.00	45,20,099.00	33,65,361.00	48,28,047.00
Total		2,21,62,881.68		4,07,54,359.68



- 121 -

**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

DDMA-Lahaul & Spiti

Cash and Bank Balance	As on 1st April, 2015		As on 31st March, 2016	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
HP Gramin Bank- 0450	3,00,175.00		3,12,268.00	
KCC-0138	5,77,899.00		6,01,311.00	
PNB-2336	3,74,294.00		3,89,457.00	
SBI-2669	2,29,64,031.00		2,79,70,889.00	
SBI-4312	16,89,152.00		6,31,542.00	
SBP-8710	3,00,000.00	2,62,05,551.00	31,37,573.00	3,30,43,040.00
Capacity Building Cash Book :				
Chaque in Transit	21,00,000.00	21,00,000.00	-	-
Total		2,83,05,551.00		3,30,43,040.00

DDMA-Mandi

Cash and Bank Balance	As on 1st April, 2015		As on 31st March, 2016	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
HDFC A/C No-1372			1,95,00,000.00	
Himachal Gramin Bank -85856	1,47,43,443.00		82,01,298.00	
HP State Co-Operative Bank-6807	24,691.00		24,157.00	
IDBI Bank-4085	25,12,834.00		2,27,29,642.00	
IOB Bank-6545	9,08,932.00		1,26,550.00	
PNB A/c No- 00121	38,64,096.00		12,82,752.00	
PNB A/C No.-00840	1,33,37,342.00		4,70,46,622.00	
Punjab & Sindh Bank-5535	2,366.00		27.00	
SBI Bank-0888	1,11,143.00		1,11,232.00	
SBI Bank-3640	800.00			
SBP Bank-1070	2.00		2.00	
Union Bank-7678	1,22,93,506.00	4,77,99,155.00	1,83,82,418.00	11,74,04,700.00
Capacity Building Cash Book :				
Chaque in transit		-	8,00,000.00	8,00,000.00
Total		4,77,99,155.00		11,82,04,700.00

DDMA-Shimla

Cash and Bank Balance	As on 1st April, 2015		As on 31st March, 2016	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
Cash in Chest	1,20,695.00		1,20,695.00	
SBI A/c- 6592	2,24,63,330.00	2,25,84,025.00	3,66,19,630.00	3,67,40,325.00
Capacity Building Cash Book :				
PNB A/c -6003	4,57,859.00		4,57,859.00	
Vijaya Bank-1366	92,44,258.00	97,02,117.00	88,50,283.00	93,08,142.00
Total		3,22,86,142.00		4,60,48,467.00

DDMA-Sirmaur

Cash and Bank Balance	As on 1st April, 2015		As on 31st March, 2016	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF /Capacity Building Cash Book:				
CBI -3564	10,00,000.00		10,29,176.00	
HDFC Bank-5369	1,44,86,000.00		18,44,395.00	
HP State Co-Operative Bank-0517	4,62,21,696.00		3,86,111.00	
PNB Bank-8433	10,492.00		11,357.00	
SBI-9136	28,095.00		30,395.00	
UCO Bank-1245	13,940.00		15,088.00	
UCO-Bank-4868	14,70,820.00		39,03,128.00	
Union Bank of India-0792	39,928.00	6,32,70,971.00	47,706.00	72,67,356.00
Total		6,32,70,971.00		72,67,356.00



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

DDMA-Solan

Cash and Bank Balance	As on 1st April, 2015		As on 31st March, 2016	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
E- Treasury	2,25,00,000.00		3,35,00,000.00	
State Bank of India-65001282173	35,51,343.00	2,60,51,343.00	29,35,520.00	3,64,35,520.00
Total		2,60,51,343.00		3,64,35,520.00

DDMA-Una

Cash and Bank Balance	As on 1st April, 2015		As on 31st March, 2016	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
PNB A/c-9782	44,40,167.00		34,09,308.00	
SBP A/c-2973	64,71,988.00	1,09,12,155.00	88,12,736.00	1,22,22,044.00
Total		1,09,12,155.00		1,22,22,044.00

Grand Total		66,58,07,826.00		91,89,08,807.00
--------------------	--	------------------------	--	------------------------



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

(Annexure-II)

FY-2015-16

Capacity Building Expenditure

DDMA-Bilaspur

S.No	Particulars	Amount
1	Advertisement Exp	10,493.00
2	Computer & Printer Exp.	49,200.00
3	Capacity Building Exp.	400.00
4	Mock Drill Expences	6,400.00
5	Office Equipment	2,91,694.00
6	Printing & Stationary	17,308.00
7	Telephone Bill Exp.	5,423.00
8	Training & Awarness	3,640.00
Total		3,84,558.00

DDMA-Chamba

S.No	Particulars	Amount
1	Advertisement & Publicity Exp	9,935.00
2	Capacity Building Exp	1,66,000.00
3	Consultancy Fee	49,500.00
4	SAMARTH 2015 Exp	90,000.00
5	Setting Up of DEOC	22,35,338.00
6	Training & Awareness	1,33,798.00
Total		26,84,571.00

DDMA-Hamirpur

S.No	Particulars	Amount
1	DEOC Equipments Purchase Exp	15,61,942.00
2	Printing & Stationery	2,590.00
3	Training & Awearness	1,76,875.00
4	SAMARTH Exp	49,253.00
Total		17,90,660.00

DDMA-Kangra

S.No	Particulars	Amount
1	Training & Awareness	2,37,876.00
2	Mok Exercises Exp.	1,75,079.00
Total		4,12,955.00

**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

DDMA-Kinnaur

S.No	Particulars	Amount
1	DEOC Equipment Purchase Exp.	13,56,685.40
2	Training & Awareness	36,794.00
Total		13,93,479.40

DDMA-Kullu

S.No	Particulars	Amount
1	DEOC Equipment Purchase Exp.	1,79,012.00
2	EOC Staff Salary Exp.	2,73,600.00
3	Printing & Stationery	3,440.00
4	Training & Awareness Exp.	11,88,413.00
5	Telephone Exp.	26,818.00
Total		16,71,283.00

DDMA-Lahaul & Spiti

S.No	Particulars	Amount
1	Capacity Building Exp.	2,15,500.00
2	SAR Equipment	12,28,708.00
3	Sattelite Phone	1,51,426.00
4	Training & Awareness	40,582.00
5	Bank Charges	200.00
Total		16,36,416.00

DDMA-Mandi

S.No	Particulars	Amount
1	Bank Charges Electricity Expenses	1,492.00
2		75,246.00
3	Mock Drill Exp	35,592.00
4	Office Exp.	950.00
5	Printing & Stationery Exp.	31,325.00
6	SAR Equipment	62,400.00
7	Telephone Expenses	823.00
8	Traning & Awerness	32,50,784.00
9	Travelling Exp.	5,200.00
Total		34,63,812.00



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

DDMA-Shimla

S.No	Particulars	Amount
1	Advertisement & Publicity Exp	2,45,000.00
2	DEOC Equipment Purchase	7,64,589.00
3	Printing & Stationery	-
4	Office Expenses	4,68,020.00
5	SAMARTH 2015 Exp	2,11,560.00
6	SAR Equipments	3,87,485.00
7	Telephone Exp	64,480.00
8	Traning & Awareness	11,73,571.00
Total		33,14,705.00

DDMA-Sirmaur

S.No	Particulars	Amount
1	Advertisement	12,873.00
2	Office Exp.	3,443.00
3	Samarth Expenses.	1,25,000.00
4	Setting of DEOC Exp.	14,81,047.00
5	Training & Awarness	63,579.00
Total		16,85,942.00

DDMA-Solan

S.No	Particulars	Amount
1	Capacity Building Exp.	(1,200.00)
2	Mock Drill Exp	47,366.00
3	Office Equipment	54,310.00
4	Setting Up of DEOC Expenses	10,05,807.00
5	Training & Awareness	2,72,439.00
Total		13,78,722.00

DDMA-Una

S.No	Particulars	Amount
1	Capacity Building Exp.	37,296.00
2	Office Equipment	10,75,167.00
3	Office Expenses	3,250.00
4	Printing & Stationery Exp	93,698.00
5	SAMARTH -Exp	1,25,000.00
6	Training & Awareness	8,17,313.00
Total		21,51,724.00

Grand Total

2,19,68,827.00



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

(Annexure-III)

FY 2015-16

Capacity Building/Other Expenditure

HPSDMA-Shimla

S.No	Particulars	Amount
1	Capacity Building Expenses	3,12,77,485.00
2	Advertisement & Publicity Exp.	18,99,359.00
3	Bank Charges	180.00
4	Base Line Study	1,71,540.00
5	Consultancy Fee	1,26,26,364.00
6	Contract Programme for Land Slide Mitigation Exp.	1,57,507.00
7	EOC Equipment	(40,006.00)
8	Fax Machine	8,558.00
9	HRVA Study Expenses	50,16,831.00
10	Office Expenses	57,350.00
11	Petrol/Diesal & Fuel Exp	91,343.00
12	Printing & Stationery Exp	4,74,541.00
13	Repair & Maintenance -Computer	5,240.00
14	Salary	2,80,000.00
15	Salary-EOC	1,77,462.00
16	SMARTH-2015 Expense	4,69,987.00
17	Tea & Refreshment Exp.	8,907.00
18	Telephone Expense	20,474.00
19	Training and Awareness Exp.	7,69,382.00
20	Travelling Allowance	1,79,591.00
21	Travelling Expenses	1,43,533.00
22	National School Safety Exp.	2,51,751.00
23	NDMA- Mock Drill Expenses	2,05,485.00
24	UNDP- Climmate Risk Management Project Expenses	20,000.00
Total		5,42,72,864.00

(Annexure-IV)

Interest Received in (Bank as per Cash Book):

DDMA's

S.No	Particulars	Amount
1	DDMA-Bilaspur	13,70,789.00
2	DDMA-Hamirpur	29,06,834.00
3	DDMA-Kinnaur	1,59,382.00
4	DDMA-Kullu	1,34,231.00
5	DDMA-Lahaul & Spiti	11,58,482.00
6	DDMA-Mandi	17,64,147.00
7	DDMA-Shimla	4,02,733.00
8	DDMA-Sirmaur	11,20,887.00
9	DDMA-Una	3,20,938.00
Total		93,38,423.00

(Annexure-V)

Interest refunded:

DDMA's

S.No	Particulars	Amount
1	DDMA-Bilaspur	13,66,126.00
2	DDMA-Hamirpur	22,65,106.00
3	DDMA-Kinnaur	90,43,589.00
4	DDMA-Mandi	18,28,365.00
5	DDMA-Shimla	4,01,869.00
6	DDMA-Sirmaur	1,28,160.00
Total		1,50,33,215.00



HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)

(Annexure-VI)

**Interest received on Un-utilised SDRF/NDRF/Capacity Building Fund payable to Govt:-
DDMA's**

S.No	Particulars	Amount
1	DDMA-Bilaspur	75,601.00
2	DDMA-Chamba	6,08,089.00
3	DDMA-Hamirpur	14,17,878.16
4	DDMA-Kinnaur	(87,44,449.00)
5	DDMA-Kullu	9,66,730.00
6	DDMA-Lahaul & Spiti	17,02,811.00
7	DDMA-Mandi	9,47,967.00
8	DDMA-Shimla	50,018.00
9	DDMA-Sirmaur	20,33,739.00
10	DDMA-Una	8,04,930.00
Total		(1,36,686.00)





**CONSOLIDATED INTERNAL AUDIT REPORT OF HIMACHAL PRADESH STATE DISASTER
MANAGEMENT AUTHORITY 2015-16**

CHAPTER - I

PROJECT BRIEF

Disaster Management means a continuous and integrated process of planning, organizing, coordinating and implementing measures which are necessary or expedient for Prevention of danger or threat of any disaster, Mitigation or reduction of risk of any disaster or its severity or consequences, Capacity-building, Preparedness to deal with any disaster, Prompt response to any threatening disaster situation or disaster, Assessing the severity or magnitude of effects of any disaster, Evacuation, Rescue and Relief, Rehabilitation and Reconstruction. It comprising of six elements i.e., Prevention, Mitigation and Preparedness in pre-disaster phase, and Response, Rehabilitation and Reconstruction in post-disaster phase, defines the complete approach to Disaster Management.

On 23rd December, 2005, the Government of India took a defining step by enacting the Disaster Management Act, 2005, which envisaged creation of the National Disaster Management Authority (NDMA) headed by the Prime Minister, State Disaster Management Authorities (SDMA) headed by the Chief Ministers, and District Disaster Management Authorities (DDMA) headed by the District Magistrates or Deputy Commissioners as the case may be, to spearhead and adopt a holistic and integrated approach to disaster management (DM). There will be a paradigm shift, from the erstwhile relief-centric response to a proactive prevention, mitigation and preparedness-driven approach for conserving development gains and to minimize loss of life, livelihood and property.

Section 3 the Disaster Management Act 2005 lays down the establishment of State Disaster Management Authority at the State Government levels. Accordingly, for the State, the SDMA was notified vide notification No. Rev. D(F) 4-2/2000-V dated 1-06-2007.

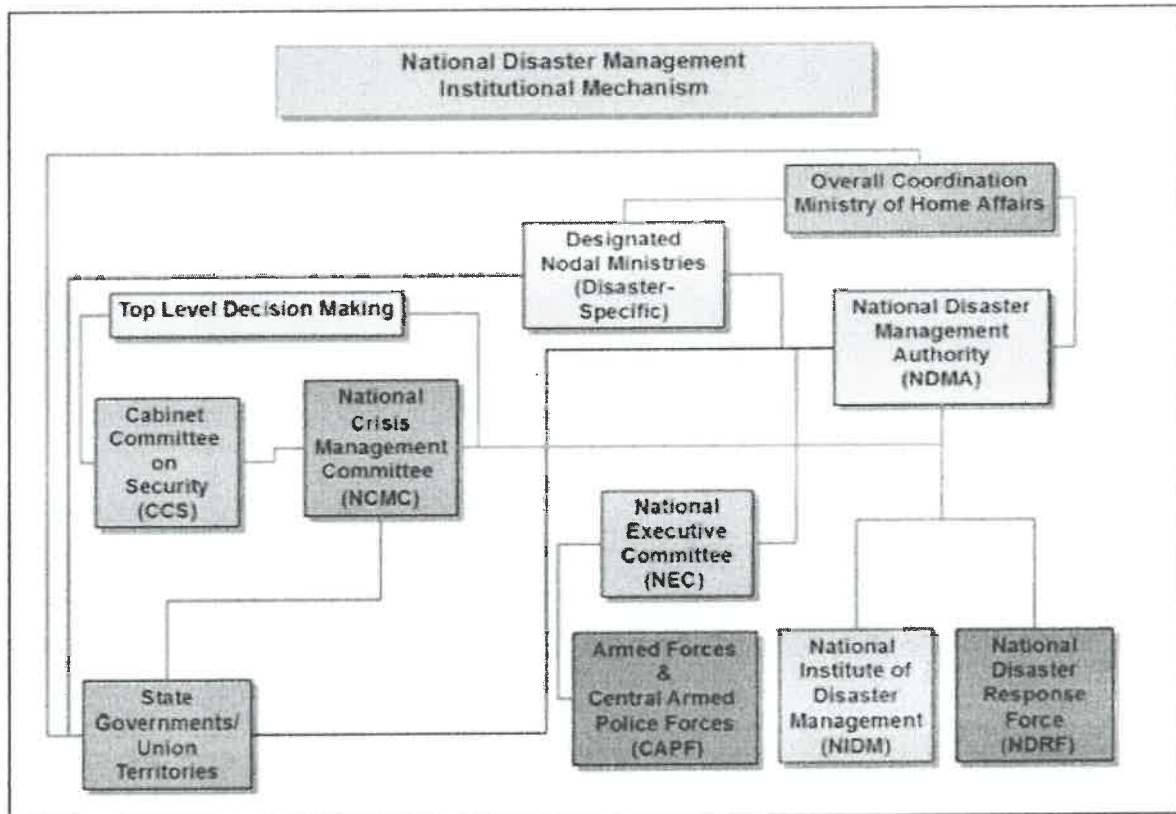
State Executive Committee

In continuation of this department's Notification of even No. dated 5th May, 2009 and in exercise of the powers conferred by sub-section(1) of section 20 the Disaster Management Act, 2005 the Governor Himachal Pradesh re-constitute the State Executive Committee to assist the State Authority in the performance of its functions and to coordinate action in accordance with the guidelines laid



down by State Authority and ensure the compliance of the directions issued by the State Government under the Act.

The Disaster Management Act, 2005 lays down institutional, legal, financial and coordination mechanisms at the National, State, District and Local levels. These institutions are not parallel structures and will work in close harmony. The institutional mechanism will facilitate the predefine roles and responsibilities to the designees accountable for disaster management at various levels as displayed in following figures and tables.



At the State level, the State Disaster Management Authority under the chairmanship of the Chief Minister stood constituted on 1.6.2007 and has the responsibility of policies, plans and guidelines for DM and coordinating their implementation for ensuring timely, effective and coordinated response to disasters. The Chief Secretary is the Chief Executive Officer of the SDMA. Besides, the SDMA has seven other members.

1.	Hon'ble Chief Minister	Chairman
2.	Hon'ble Revenue Minister	Member
3.	Chief Secretary	Chief Executive Officer, ex officio
4.	ACS cum FC (Revenue)	Member
5.	Principal Secretary (Home)	Member



6.	Principal Secretary (PWD/I&PH)	Member
7.	Principal Secretary (Health)	Member
8.	Director General of Police	Member
9.	Secretary (Revenue)	Member Secretary

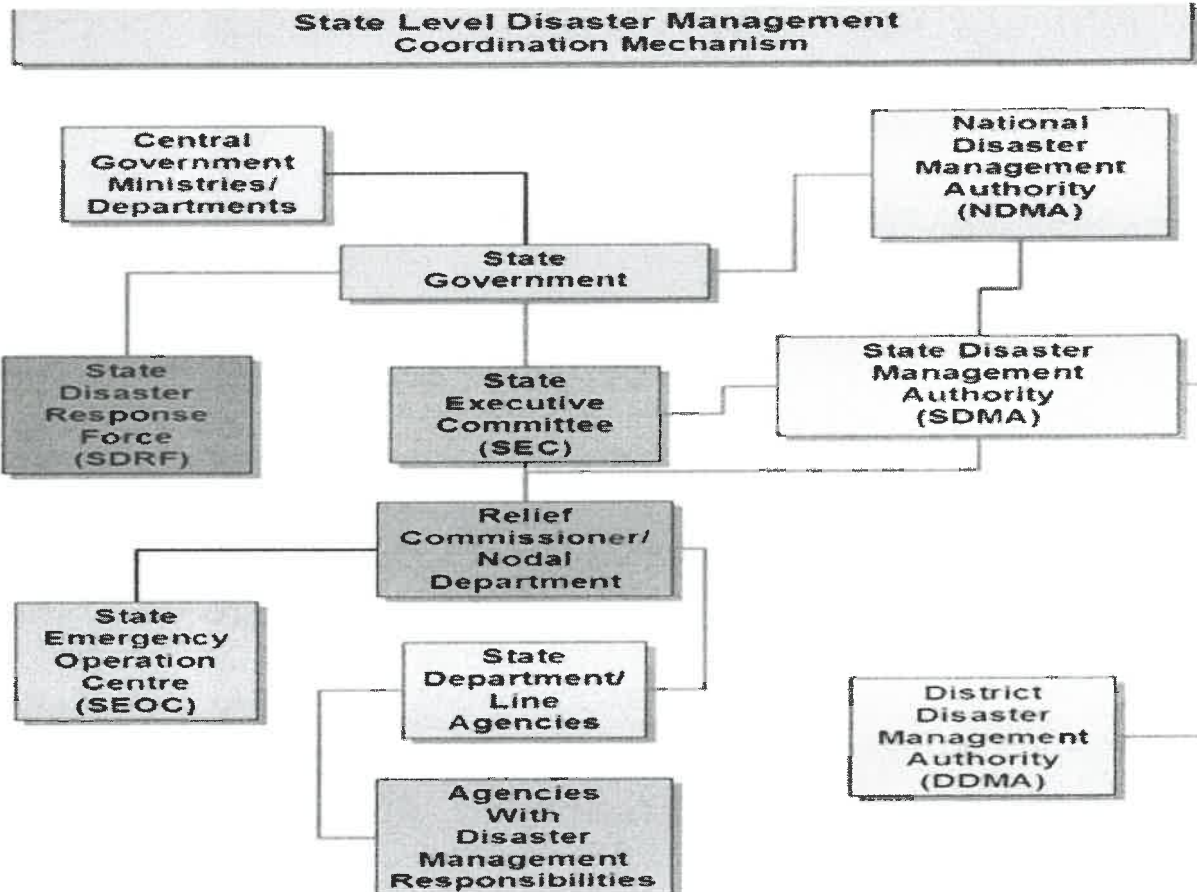


Fig: Institutional Mechanism at State Level

The SDMA inter alia approve the State Plan in accordance with the guidelines laid down by the NDMA, approve DMPs prepared by the departments of the State Government, lay down guidelines to be followed by the departments of the Government of the State for the purpose of integration of measures for prevention of disasters and mitigation in their development plans and projects, coordinate the implementation of the State Plan, recommend provision of funds for mitigation, preparedness measures, review the developmental plans of the different Departments of the State to ensure the integration of prevention, preparedness and mitigation measures and review the measures being taken for mitigation, capacity building and preparedness by the departments.

The State Executive Committee (SEC) headed by the Chief Secretary and four other Secretaries as its members shall be there to assist the SDMA in the performance of its functions. The SEC will further provide necessary technical assistance or give advice to District Authorities and local authorities for carrying out their functions effectively, advise the State Government regarding all financial matters in relation to disaster management, examine the construction, in any local area in the State and, if it

is of the opinion that the standards laid for such construction for the prevention of disaster is not being or has not been followed, may direct the District Authority or the local authority, as the case may be, to take such action as may be necessary to secure compliance of such standards, lay down, review and update State level response plans and guidelines and ensure that the district level plans are prepared, reviewed and updated, ensure that communication systems are in order and the disaster management drills are carried out periodically. The SEC will also provide information to the NDMA relating to different aspects of DM.

The crisis management group at State and districts level has been constituted for the State. The State Crisis Management Group (SCMG) is headed by the Chief Secretary. The SCMG shall normally handle all crisis situation and advice and guide the District Crisis Management Group (DCMG) also. The DCMG is headed by the District Magistrate and is responsible for on -scene management of the incident emergency.

There is a State Emergency Control Room in the HP Secretariat, Chotta Shimla and Himachal Pradesh 171001 to provide Secretarial support to the Himachal Pradesh State Disaster Management Authority and also facilitate the functioning of the Authority. 1070 is the Helpline Line No. of State Emergency Control room which is operational 24 x 7. This Control Room will receive the information from various sources. It shall be in constant contact with the District Disaster Control Rooms, Police Control Rooms. The State Emergency Control Room will receive the information, record it properly and put up to the State Disaster Management Authority instantly. Similarly, the instructions passed by the State Authority shall be conveyed to the addressees and a record maintained to that effect.

The Himachal Pradesh State Disaster Management Authority is involved in the Management of large-scale Disasters. The Divisional Commissioner in consultation with other members of the Authority shall decide its involvement after the receipt of the report from the Deputy Commissioner of the Districts.

As per section 25 (3) of the Act, where there is a Zila Parishad in the district, the Chairperson thereof shall be the co-Chairperson of the District Authority and section 25 (4) states that an officer not below the rank of Additional District Magistrate or Additional Deputy Commissioner as the Chief Executive Officer of the District Authority for exercising the powers and perform functions prescribed by the State Government or designated by the District Authority. The DDMA may meet when necessary with time and place being selected by the Chairperson. Under section 28 District Authority as and when considers necessary, constitute one or more advisory committees and other committees for the efficient discharge of its function and appoint from amongst its members the Chairperson of the committee formed and any person associated with the committee or sub – committee will be paid allowances as may be prescribed by the State Government.

District Disaster Management Committee (DDMC)



The Deputy Commissioner will be responsible for coordination of all disaster management activities at the district level. There shall be a district disaster management authority head by Deputy Commissioner. The district authority shall approve the disaster management planning's and review all the measures related to pre and post phases to the hazards. The district disaster management committee comprises member from Zilla Parishad / panchyat, different line department, NGOs and other to be notified by the department of disaster management from time to time. Specific Committees may be formed by chairman of district authority such as DM Relief Committee, DM Rehabilitation Committee etc.



CHAPTER-II

CONSOLIDATED INTERNAL AUDIT OBSERVATION OF HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY 2015-16

1) LIMITATIONS ON PROCEDURES PERFORMED: -

Our ability to perform all procedures depended upon the extent of books and record completed and quality of information and explanation provided at the time of audit. Pending completion of books and records and non-reconciliation of bank and other accounts, unavailability of documents /information's required, restricted us from commenting on the correctness and reporting thereon. Our procedure constituted an audit of accounts of the Authority as set out in the appointment letter. The procedures carried out in accordance with auditing standards issued by the Institute of Chartered Accountants of India (ICAI) or an audit under any other applicable laws. Our report is based on the documents and records produced to us for audit and information and explanations given to us by DDMA's/Div- Com and HPSDMA.

2) ALLOCATION / UTILIZATION OF SDRF/ NDRF FUND OF THE GOVT. OF HP AND GOI: -

S.No.	Observation	Suggestions	Management/ Concerned Officer Reply
i.	As per the allocation of SDRF / NDRF fund allocated by the Government of India and Govt of HP for the year 2015-16, total funds worth Rs. 390.14 Crore were released by the Central Government and Government of Himachal Pradesh, the State transferred these funds to executing agencies in various Departments, Districts and Blocks considering that the allocated SDRF / NDRF Funds have been fully utilized during the year. However, during the course of audit, we observed that out of total fund allocated /transferred to executing agencies, funds are still lying unutilized at Districts, Blocks, Panchayats and other Departments level. Therefore, we are unable to form an opinion upon the actual utilization at such block / Departments level in the absence of related supporting documents / utilization certificates being provided by such block / Departments. Our audit is limited up to the	We have already provided a suggested format of Utilisation Certificate (UC). Utilisation Certificate is still awaited from various Govt departments/ agencies.	



	sanction by the HPSDMA / DDMA and we unable to verify the actual expenditure incurred by various executing agencies of HPSDMA / DDMA. In our opinion, it is recommended to HPSDMA / DDMA to account for the actual utilization of funds on the basis of Standardized Utilization Certificates to be received from the respective Block / Departments for proper accounting and internal control.		
ii.	We have observed the large amount of funds remaining unutilized, as is evident from the records provided to us during the course of audit.	In our opinion, the funds need to be allocated / disbursed to DDMA's / Other Various Department / Executing Agencies based upon more precise estimates to be received from the DDMA's / Other Departments / Executing Agencies.	
iii.	We observed SDRF / NDRF Fund sanctioned by HPSDMA / DDMA is not accurately categorized as SOON / COON as well as head wise allocation. It results in mismatch of fund received by DDMA / Various Deptt. / Executing agencies under SOON / COON as well as head wise allocation and further released by DDMA's to various Govt. Dept / Agencies.	In our opinion sanction authority shall keep the track of SOON / COON as well as head wise allocation while sanctioning of SDRF / NDRF Fund.	
iv.	During the year, we found that funds to the tune of about Rs. 80.09 Crore (inclusive of bank interest) were lying unspent in various bank accounts of DDMA's apart from funds unutilised at various executing agencies as at 31.03.2016. Our Scope of Audit is limited to the HPSDMA and DDMA level, hence we are unable to form an opinion on the unutilised fund lying with various Dept / Executing Agencies.	This position in our opinion requires attention and the Controlling Office should issue specific guidelines for fund utilization as well as submission of utilization certificate with mention of fund unutilised. We have already provided a suggested format of UC for better control and identifying actual utilisation of SDRF / NDRF Fund. Utilisation Certificate is still awaited from various Govt	



		departments / agencies. Hence, we are unable to form an opinion on actual utilisation of SDRF / NDRF Fund.	
v	<p>Apart from funds to DDMA's, funds allocated / transferred to various department's offices such as PWD, IPH, MC Shimla, Home guard, HPSEB, Agriculture and Horticulture have not been audit, that is audit of funds transferred to these departments. SDRF / NDRF Fund transferred to these offices / departments have been treated as utilized on the basis of UC submitted by these department / offices. It is worth mentioning over here that against the total SDRF / NDRF Fund disbursed as mentioned in Sr. No. i., SDRF / NDRF Fund worth Rs236.39 Crore has been utilized through these departments / offices, which is about 60 % of the total SDRF / NDRF Fund issued during the year. The UC submitted by executing agencies generally does not contain the exact details of time / amount spent in a financial year and unutilized fund lying in Bank / Treasury.</p>	<p>This position in our opinion requires attention and the Controlling Office should issue specific guidelines for fund utilization and submission of utilization certificate for the financial year under the Disaster Management Act. We have already provided a suggested format of UC for better control and actual utilization of SDRF / NDRF Fund. Utilisation Certificate is still awaited from various Govt departments/ agencies. hence, we are unable to comment on actual utilization of SDRF/NDRF Fund.</p>	
vi.	<p>During the course of audit, we have observed that in some cases SDRF / NDRF Fund has not been spent for the purpose as defined in the guidelines / norms fixed.</p>		
vii.	<p>We have reflected SDRF / NDRF Fund received from GOI/ Govt of HP of Rs. 390.14 Crore in Balance Sheet, Receipt and Payment Account and Income Expenditure Statement as per Excess and surrender - 2245 relief account prepared by DIV-COM/HPSDMA, Shimla.</p> <p>SDRF/NDRF Capacity Building Expenditure has been reflected from their respective Cash Book of DDMA's and HPSDMA whereas Expenditure of executing agencies has been provided equivalent of SDRF/NDRF Fund released during the year as per Excess and surrender -2245</p>	<p>This position in our opinion requires attention and the Controlling Office should issue specific guidelines for fund utilization and submitting utilization certificate along with fund unutilised. We have already provided the suggested format of UC for better control and actual utilisation of SDRF/NDRF Fund. Utilisation Certificate is still</p>	



	<p>relief account prepared by DIV-COM/HPSDMA, Shimla.</p> <p>On the basis of stated fact above SDRF/NDRF fund with treasury has been shown in Annexure -i showing the difference in balances with treasury as information provided by the DIV- COM, Shimla.</p>	<p>awaited from various Govt departments/ agencies. hence, we are unable to comment on actual utilisation of SDRF/NDRF Fund.</p>	
--	---	--	--

3) BANK/TREASURY: -

S.No.	Observation	Suggestions	Management/ Concerned Officer Reply
i.	<p>DDMA- Solan, no separate account for funds received under various SDRF / NDRF Funds have been maintained as per the Norms / Guidelines issued by Government. In the absence of separate designated bank account, balances remaining unspent and interest earned thereon under a particular fund cannot be verified. DDMA Solan has not maintained Separate Cash Book. DIV – COM, Shimla has not maintained Cash Book of SDRF / NDRF Fund and have not reconciled Fund released / Diverted from SDRF / NDRF Fund and hence we are unable to form an opinion. The Complete treasury statement of Fund diverted / released from treasury are not available in the records. So, we are unable to form an opinion on the Treasury reconciliation and Balance of Fund lying with treasury.</p>	<p>DDMAs shall maintain a separate Bank Account and a Separate Cash Book along with subledger for SDRF / NDRF Fund for better control of maintenance of books of account, Utilisation certificate and interest earned on SDRF/ NDRF Fund.</p>	
ii.	<p>Several units specially Chamba, Nahan, Mandi, Hamirpur, Kullu and Dharamshala are maintaining multiple bank accounts, thereby un-</p>	<p>This position is abnormal in our opinion and effect of bank reconciliation</p>	

	necessarily creating the need for extra accounting entries and reconciliation work. Our scrutiny of Bank reconciliation, reveals several differences both less and excess amount, pending for adjustment in Cash Book of the SDRF / NDRF and Capacity Building fund. The same has been reconciled and provided in bank reconciliation statement to respective units for the year ended for your ready reference.	needs to be taken in Cash Book on priority basis in a time bound manner so as to avoid any chances of embezzlement /malpractice etc.	
iii.	Bank reconciliation statement of Shimla (DDMA) includes Cash in Chest/Cash in Hand of Rs. 1,20,695/- kept for immediate relief, Necessary guidelines to maintain cash balances, balance confirmation and detail of cash in chest was not produced before us at the time of audit to verify the correctness of the same.		

4) UTILIZATION CERTIFICATES: -

S.No.	Observation	Suggestions	Management/ Concerned Officer Reply
i.	General scrutiny of UC's submitted by the executing agencies, reveals that these certificates have not been submitted in the prescribed format and does not contain appropriate details and nature of expenses with all relevant supporting documents. These utilization certificates are self-attested by the HDO / DDO and have not been verified from an external verifier / Chartered Accountant. We recommend that the management should strictly ensure submission of UC's in prescribed format along with all relevant details / supporting documents and duly certified by an external verifier / Chartered Accountant.	We have already provided the suggested format of UC for better control and actual utilization of SDRF/NDRF Fund. Utilisation Certificate is still awaited from various Govt departments/ agencies. hence, we are unable to comment on actual utilization of SDRF/NDRF Fund.	



- 138 -

--	--	--	--

5) **TAX DEDUCTION AT SOURCE (TDS): -**

S.No.	Observation	Suggestions	Management/ Concerned Officer Reply
i.	<p>We are of the opinion that payments to professional contractors, suppliers etc are subject to Deduction of Tax at Source under the Income Tax Act 1961.</p> <p>In many districts causal staff under DDMA has been engaged from outsourced parties (Manpower Supplier) such as NIELIT's and Sarawati.com etc. for functioning of DOEC (District Emergency Operation Center). However, no Tax at Source has been deducted under section 194C of Income Tax Act.</p>	<p>Compliance of TDS under the Income Tax, Act shall be complied to avoid levy of Interest and Penalty under Income Tax Act, 1961. Details of Non deduction has been provided in Separate report of DDMA's.</p>	

6) **INTEREST EARNED ON UNSPENT SDRF/NDRF FUND WITH BANK: -**

S.No.	Observation	Suggestions	Management/ Concerned Officer Reply
i.	<p>Guidelines should be issued with regard to the accounting of interest earned on idle funds lying in banks to be followed uniformly by all the DDMA's, Blocks, Departments and Executive Agencies. In several of the DDMA's / offices, interest earned from bank has been transferred to HPSDMA / Divisional Commissioner Officer, whereas, in few other DDMA's / offices, no entries for the interest income have been incorporated in the books of accounts. In few other cases the interest earned has not been transferred to</p>	<p>DDMA's/ Various Deptt/ Executing Agencies Shall refund interest earned on NDRF/ SDRF Fund to Divisional Commissioner, Shimla on Quarterly. DDMA's Should also collect the interest earned on SDRF / NDRF Fund released to various Govt Department/ Agencies etc at their level and the</p>	



	HPSDMA / Divisional Commissioner. In our opinion, interest earned in Idle Fund should be refunded to funding agencies.	same shall also refund to Divisional Commissioner, Shimla. If any interest earned by the above said department has not refunded till date then they should refund interest earned on NDRF/SDRF Fund to Divisional Commissioner, Shimla on time bound manner.	
ii.	Interest received by DDMA- Kangra on SDRF/NDRF fund has not been refunded accumulated interest up to 31.03.2015 and for the year ended 31.03.2016 Rs. 2.11 Crore.		

7) **MAINTENANCE OF RECORD AND COMPLIANCE: -**

S.No.	Observation	Suggestions	Management/ Concerned Officer Reply
i.	<p>Generally, cash book has not been maintained as principal book of accounting. No voucher has been prepared and sanction order has been treated as payment /expenditure support. In many units, complete entries on account of Bank interest and Bank charges have not been incorporated in the cash book. Further, there is no system to reconcile banks at regular intervals. In fact, no reconciliation has been done in most of the units, thereby leaving behind open scope for irregularities remaining un-discovered for a long period of time.</p> <p>In the absence of process as stated above and also in the absence of maintenance of ledger account, we have to spent a great deal of time to reconcile the account and to draw a Receipt and Payment Account at each DDMA and HPSDMA.</p>	<p>In our opinion it may be advisable to impart proper training for maintenance of books of account and Bank Reconciliations Statements in tally accounting software for better control on financial records. HPSDMA, Shimla has already installed Tally Accounting Software at DDMA's and also has instructed to maintain the Accounting records of SDRF/ NDRF fund and Capacity Building fund in Tally Accounting Software.</p>	

ii.	Apparent weaknesses in the accounting and internal control at the level of executing agencies with proper maintenance of Books of Account and Bank Reconciliation etc.		
-----	--	--	--

"As per our Internal Audit Report"

for NK Bhargava & CO.,

CHARTERED ACCOUNTANTS,

(FRN - 00429N)



PARTNER



UDIN: 21543102 AAAAA 19025

Annexure - i

Details of Closing Balances with Treasury and Sanctions to DDMA's and All Departments as at 31.03.2016			
DIV COM/ HPSDMA-Sanctions to DDMA's and All Departments as per List of Final Excess and Surrender for the FY 2015-16			
2015-16	Consolidated SDRF	Consolidated NDRF	Total
ALL Department			
DDMA	2,44,04,70,000.00	1,46,09,57,000.00	3,90,14,27,000.00
Total (A)	2,44,04,70,000.00	1,46,09,57,000.00	3,90,14,27,000.00
Expenditure of DDMA's as per Cash Book and Expenditure of all department as per list of Final Excess and Surrender for the FY 2015-16			
2015-16	SDRF/NDRF (All DDMA)	SDRF/NDRF All (Department)	Total
SDRF/NDRF Fund			
SDRF/NDRF Fund	1,45,24,94,618.00	2,36,39,27,000.00	3,81,64,21,618.00
Total (Total B)	1,45,24,94,618.00	2,36,39,27,000.00	3,81,64,21,618.00
Balance of SDRF/NDRF Fund with Treasury for the Year ended (A) - (B)			8,50,05,382.00
Add:	Opening Balance as at 01.04.2015		3,15,27,749.00
	Closing Balance with Treasury as at 31.03.2016		11,65,33,131.00
Closing Balance as per Register maintained by DIV - COM			70,05,467.00
Difference in Closing Balance			10,95,27,664.00



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)
CONSOLIDATED BALANCE SHEET AS AT 31-03-2015**

LIABILITIES	Amount (Rs.)	Total (Rs.)	ASSETS	Amount (Rs.)	Total (Rs.)
SDRF/ NDRF Fund:		57,40,51,460.00	Current Assets:		-
Opening Balance	49,99,78,705.00		CASH AND BANK BALANCES:		
Add: SDRF/ NDRF Fund Received During The Year	1,56,35,36,667.00		(i) Treasury	-	-
Less: Exp. SDRF/ NDRF Fund during the Year	1,48,94,63,912.00		(ii) Bank:		
Capacity Building Fund:			NDRF SDRF/Capacity Building Fund Cash and Bank Balance		66,58,07,826.00
Opening Balance	8,99,75,365.00		(Annexure-I)		
Add: Capacity Building Fund Received during the Year	4,43,27,000.00				
Less: Exp. Capacity Building Fund during the Year	5,48,91,043.00	7,94,11,322.00			
Prime Minister's National Relief Fund :-					
Opening Balance	8,00,000.00				
Add: PMNRF Fund Received during the Year	12,00,000.00				
Less: Exp. PMNRF Fund during the Year	-	20,00,000.00			
Interest Received on Un-utilised SDRF/NDRF/Capacity Building Fund payable to Govt:-					
DDMA's (Annexure-VI)	55,58,106.00				
HPSDMA-Shimla	47,86,938.00	1,03,45,044.00			
Total		66,58,07,826.00	Total		66,58,07,826.00



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)
CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 2014-15**

INCOME	Amount (Rs.)	Total (Rs)	EXPENDITURE	Amount (Rs.)	Total (Rs)
To SDRF/ NDRF Expenditure:			By NDRF/SDRF Fund received from GOI/Govt of HP:		1,56,35,36,667.00
Assistance For Repair/Construction Of Houses-02-113	9,29,20,825.00				
Assistance To Local Bodies-02-193	14,71,47,336.00		By Fund received from GOI/ HP Govt:		
Drinking Water/Fooder-02-102/104	25,000.00		<i>Capacity Building Fund</i>		4,00,00,000.00
Ex-Gratia Payments To Bereaved Families-02-111	24,07,57,200.00				
Gratuatious Relief(Cash Doles)-02-101	23,69,12,119.00		By Fund received from UNDP:		43,00,000.00
R&R of Damaged Road & Bridges-02-106	50,39,47,286.00				
Assistance To Farmers For Purchase of Agriculture Inputs-02-114	1,00,00,000.00		By Prime Minister's National Relief Fund:		12,00,000.00
R&R of Damaged Govt. Office Buildings-02-Management of Natural Disaster-80-102	4,42,04,388.00				
R&R of Damaged Govt. Residential Buildings-02-108	1,41,91,667.00		By Interest Received in Bank:		
R & R of Damaged Water Supply Scheme-02-109	17,72,99,000.00	1,48,94,63,912.00	DDMA's (Annexure-IV)	63,16,177.00	
			HPSDMA-Shimla	23,12,904.00	86,29,081.00
To Capacity Building Expenditure:			By Other Income:		
Capacity Building Programe Exp. (Annexure II)	87,53,026.00		Tender Fee		5,000.00
HPSDMA(Annexure-III)	4,61,43,017.00	5,48,96,043.00	National School Safety Project(NSSP)		27,000.00
To Prime Minister's National Relief Fund:		-			
To Interest refunded:					
DDMA's (Annexure-V)	15,77,405.00				
HPSDMA-Shimla	-	15,77,405.00			
To Excess of Income Over Expenditure/(Expenditure over Income)		7,17,60,388.00			
Total (Rs)		1,61,76,97,748.00	Total (Rs)		1,61,76,97,748.00



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)
CONSOLIDATED RECEIPT & PAYMENT ACCOUNT FOR THE YEAR 2014-15**

RECEIPT	Amount (Rs.)	Total (Rs)	PAYMENT	Amount (Rs.)	Total (Rs)
By Opening Balance (In Bank as per cash book):			To SDRF/ NDRF Expenditure:		
NDRF SDRF/Capacity Building Fund Cash and Bank Balance (Annexure I)		59,40,47,438.00	Assistance For Repair/Construction Of Houses-02-113	9,29,20,825.00	
By NDRF/SDRF Fund received from GOI/Govt of HP:		1,56,35,36,667.00	Assistance To Local Bodies-02-193	14,71,47,336.00	
By Fund received from GOI/ HP Govt:			Drinking Water/Fooder-02-102/104	25,000.00	
<i>Capacity Building Fund</i>		4,00,00,000.00	Ex-Gratia Payments To Bereaved Families-02-111	24,07,57,200.00	
By Fund received from UNDP:		43,00,000.00	Gratuatious Relief(Cash Doles)-02-101	23,69,12,119.00	
By Prime Minister's National Relief Fund:		12,00,000.00	R&R of Damaged Road & Bridges-02-106	50,39,47,286.00	
By Interest Received in Bank:		-	Assistance To Farmers For Purchase of Agriculture Inputs-02-114	1,00,00,000.00	
DDMA's (Annexure-IV)	63,16,177.00		R&R of Damaged Govt. Office Buildings-02-107	4,42,04,388.00	
HPSDMA-Shimla	23,12,904.00	86,29,081.00	Management of Natural Disaster-80-102	1,41,91,667.00	
By Other Income:			R&R of Damaged Govt. Residential Buildings-02-108	2,20,59,091.00	
Tender Fee		5,000.00	R & R of Damaged Water Supply Scheme-02-109	17,72,99,000.00	1,48,94,63,912.00
National School Safety Project(NSSP)		27,000.00	To Capacity Building Expenditure:		
			Capacity Building Expenses (DDMAs) (Annexure II)	87,53,026.00	
			Capacity Building Exp. (HPSDMA) (Annexure-III)	4,61,43,017.00	5,48,96,043.00
			To Prime Minister's National Relief Fund:		-
			To Interest refunded:		
			DDMA's (Annexure-V)	15,77,405.00	
			HPSDMA-Shimla	-	15,77,405.00
			To Closing Balance (In Bank as per Cash Book):		
			NDRF SDRF/capacity Building Fund Cash and Bank Balance (Annexure I)		66,58,07,826.00
Total (Rs)		2,21,17,45,186.00	Total (Rs)		2,21,17,45,186.00



- 145 -

**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

Annexure I

HPSDMA-Shimla

Cash and Bank Balance	As on 1st April, 2014		As on 31st March, 2015	
	Amount (Rs.)		Amount (Rs.)	
Capacity Building Cash Book :				
PNB-A/C No-7966	24,49,961.00		8,21,260.00	
SBI A/C- 6008	33,08,980.00		2,46,260.00	
SBP A/C- 3042	7,20,87,057.00	7,78,45,998.00	2,74,80,365.00	2,85,47,885.00
Total		7,78,45,998.00		2,85,47,885.00

Treasury

Cash and Bank Balance	As on 1st April, 2014		As on 31st March, 2015	
	Amount (Rs.)		Amount (Rs.)	
Balance with Treasury				
Balance with Treasury	4,65,07,749.00	4,65,07,749.00	3,15,27,749.00	3,15,27,749.00
Total		4,65,07,749.00		3,15,27,749.00

DDMA-Bilaspur

Cash and Bank Balance	As on 1st April, 2014		As on 31st March, 2015	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:	11,16,28,382.32			
HDFC Bank A/C No.-6111	25,00,000.00		2,38,74,500.00	
PNB Bank A/C No.-78726	-		50,00,000.00	
SBI A/C No.-27449	9,42,500.42		6,09,235.42	
UCO Bank-9804	90,42,331.90		15,61,630.90	
SBI-5506	-		40,36,057.00	
SBI-9435	6,09,717.00	1,30,94,549.32	-	3,50,81,423.32
Total		1,30,94,549.32		3,50,81,423.32

DDMA-Chamba

Cash and Bank Balance	As on 1st April, 2014		As on 31st March, 2015	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
Bank of India-0285	68,00,000.00		68,00,000.00	
HP Gramin Bank-4700	24,65,819.00		24,65,819.00	
HP State Co Op Bank-1017	1,48,27,986.59		2,54,82,814.59	
Parvatiya Gramin Bank-7001	15,537.00		15,537.00	
PNB-6907	-		1,29,00,000.00	
State Bank of India-8471	1,28,96,334.41	3,70,05,677.00	1,28,96,334.41	6,05,60,505.00
Capacity Building Cash Book :				
Chaque in transit		-	37,00,000.00	37,00,000.00
Total		3,70,05,677.00		6,42,60,505.00

DDMA-Hamirpur

Cash and Bank Balance	As on 1st April, 2014		As on 31st March, 2015	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF/Capacity Building Cash Book:				
CBI A/C No-2195	48,360.00		(88,576.00)	
IDBI A/C No-9430	95,03,123.00		1,87,72,662.00	
PNB-A/C No-6806	1,23,41,199.00		3,20,82,320.00	
SBI A/C -8513	2,96,159.70		1,67,74,214.70	
SBP A/C -4799	3,29,08,813.46	5,50,97,655.16	28,34,573.46	7,03,75,194.16
Total		5,50,97,655.16		7,03,75,194.16



- 146 -

**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

DDMA-Kangra

Cash and Bank Balance	As on 1st April, 2014		As on 31st March, 2015	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
Allahabad Bank A/C No.-5333	17,045.00		(4,56,797.00)	
Bank of Baroda A/C No.-2237	20,00,000.00		(5,10,745.00)	
Bank of India A/C No.-0826	32,40,900.00		(8,69,038.00)	
Canara Bank A/C No.-09021	2,81,98,000.00		(41,46,477.00)	
Himachal Gramin Bank A/C No.2474	-		(4,09,391.00)	
ICICI Bank A/C No.-0293	-		(2,56,669.00)	
IDBI Bank A/C No.-1854	10,00,000.00		65,78,028.00	
Kangra Central CO-OP. Bank Ltd. A/C No.-163	23,43,467.00		1,07,45,136.00	
PNB Bank A/C No.-9312	2,49,75,819.97		(28,46,704.03)	
PNB Kotwali Bank A/C No.-8334	(1,08,349.00)		(1,08,349.00)	
SBI K.Adda Bank A/C No.-2987	1,24,78,118.00		2,29,58,118.00	
SBI K.B. Bank A/C No.-5537	14,382.13		14,382.13	
SBP Bank A/C No.-4675	47,311.72		47,311.72	
UCO Bank A/C No.-10730	10,00,000.00		(4,72,582.00)	
Vijaya Bank A/C No.-0056	5,59,250.00	7,57,65,944.82	(4,37,303.00)	2,98,28,920.82
Capacity Building Cash Book :				
Bank of India A/C No.-1280	30,319.00		(46,752.00)	
PNB K.Adda A/C No. - 44156	10,28,100.00		18,76,335.00	
Vijaya Bank A/C No.-0056	-	10,58,419.00	27,50,000.00	45,79,583.00
Total		7,68,24,363.82		3,44,08,503.82

DDMA-Kinnaur

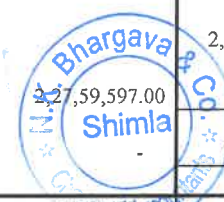
Cash and Bank Balance	As on 1st April, 2014		As on 31st March, 2015	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
HDFC A/C No-1674	-		2,50,11,000.00	
H.P State Co-Opt Bank-A/C-8726	1,00,00,000.00		9,80,80,839.00	
PNB A/C No-1899	17,33,21,631.00		(38,39,168.00)	
UCO Bank A/C No-8316	-	18,33,21,631.00	4,70,00,000.00	16,62,52,671.00
Capacity Building Cash Book :				
Chaque In transit			20,50,000.00	
UCO Bank-A/C-5125	21,08,272.00	21,08,272.00	25,15,696.00	45,65,696.00
Total		18,54,29,903.00		17,08,18,367.00

DDMA-Kullu

Cash and Bank Balance	As on 1st April, 2014		As on 31st March, 2015	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
Himachal Gramin Bank A/C No-40315	4,09,185.67		4,09,185.67	
Punjab National Bank A/C No-05895	71,990.00		71,990.00	
Punjab National Bank A/C No-3966	59,200.00		19,200.00	
Punjab & Sind Bank- SB100	23,562.00		23,562.00	
State Bank Of India A/C No-7651	(43,540.39)		56,459.61	
State Bank Of India A/C No-8383	1,10,27,727.40		1,58,82,915.40	
The Kangra Central Co-Opt-A/C-7498	4,532.00		4,532.00	
The Kangra Central Co-Opt-A/C-9291	3,62,109.00		3,62,109.00	
Union Bank A/C-5488	8,12,829.00	1,27,27,594.68	8,12,829.00	1,76,42,782.68
Capacity Building Cash Book :				
HDFC A/C-9770	-		15,62,439.00	
SBP A/C - 5324	8,68,700.00	8,68,700.00	29,57,660.00	45,20,099.00
Total		1,35,96,294.68		2,21,62,882.00

DDMA-Lahaul & Spiti

Cash and Bank Balance	As on 1st April, 2014		As on 31st March, 2015	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
HP Gramin Bank- 0450	86,883.00		3,00,175.00	
KCC-0138	5,55,459.00		5,77,899.00	
PNB-2336	3,59,760.00		3,74,294.00	
SBI-2669	1,93,54,209.00		2,29,64,031.00	
SBI-4312	24,03,286.00		16,89,152.00	
SBP-8710	-	2,27,59,597.00	3,00,000.00	2,62,05,551.00
Capacity Building Cash Book :				
Chaque In transit			21,00,000.00	21,00,000.00
Total		2,27,59,597.00		2,83,05,551.00



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

DDMA-Mandi

Cash and Bank Balance	As on 1st April, 2014		As on 31st March, 2015	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
Himachal Gramin Bank -85856	27,58,200.00		1,47,43,443.00	
HP State Co-Operative Bank-6807	25,986.00		24,691.00	
IDBI Bank-4085	16,01,775.00		25,12,834.00	
IOB Bank-6545	79,58,531.00		9,08,932.00	
PNB A/c No- 00121	43,51,603.00		38,64,096.00	
PNB A/C No.-00840	23,207.00		1,33,37,342.00	
Punjab & Sindh Bank-5535	1,27,981.00		2,366.00	
SBI Bank-0888	1,11,221.00		1,11,143.00	
SBI Bank-3640	40,72,470.00		800.00	
SBP Bank-1070	142.00		2.00	
UCO Bank-5906	4,532.00		-	
Union Bank-7678	22,60,992.00	2,32,96,640.00	1,22,93,506.00	4,77,99,155.00
Total		2,32,96,640.00		4,77,99,155.00

DDMA-Shimla

Cash and Bank Balance	As on 1st April, 2014		As on 31st March, 2015	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
Cash in Chest	1,36,495.00		1,20,695.00	
SBI A/c- 6592	2,39,40,107.00		2,24,63,330.00	
SBI A/c- 6762	1,67,117.00	2,42,43,719.00	-	2,25,84,025.00
Capacity Building Cash Book :				
PNB A/c -6003	13,11,949.00		4,57,859.00	
Vijaya Bank-1366	8,07,413.00	21,19,362.00	92,44,258.00	97,02,117.00
Total		2,63,63,081.00		3,22,86,142.00

DDMA-Sirmaur

Cash and Bank Balance	As on 1st April, 2014		As on 31st March, 2015	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF /Capacity Building Cash Book:				
CBI -3564	-		10,00,000.00	
HDFC Bank-5369	-		1,44,86,000.00	
HP State Co-Operative Bank-0517	80,62,375.00		4,62,21,696.00	
PNB Bank-8433	10,492.00		10,492.00	
SBI-9136	28,095.00		28,095.00	
UCO Bank-1245	13,940.00		13,940.00	
UCO-Bank-4868	8,41,304.00		14,70,820.00	
Union Bank of India-0792	39,928.00	89,96,134.00	39,928.00	6,32,70,971.00
Total		89,96,134.00		6,32,70,971.00

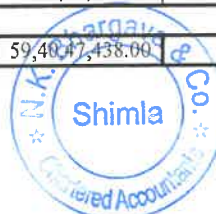
DDMA-Solan

Cash and Bank Balance	As on 1st April, 2014		As on 31st March, 2015	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
E- Treasury	15,00,000.00		2,25,00,000.00	
State Bank of India-65001282173	-	15,00,000.00	35,51,343.00	2,60,51,343.00
Total		15,00,000.00		2,60,51,343.00

DDMA-Una

Cash and Bank Balance	As on 1st April, 2014		As on 31st March, 2015	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
PNB A/c-9782	7,90,895.00		44,40,167.00	
SBP A/c-2973	49,38,901.00	57,29,796.00	64,71,988.00	1,09,12,155.00
Total		57,29,796.00		1,09,12,155.00

Grand Total



-148-

59,40,47,438.00

66,58,07,826.00

**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

(Annexure-II)

FY-2014-15

Capacity Building Expenditure

DDMA-Bilaspur

S.No	Particulars	Amount
1	Capacity Building Expense	1,05,825.00
2	Office Equipment	43,900.00
3	Printing & Stationary	18,435.00
4	Travels and Allowances	5,500.00
Total		1,73,660.00

DDMA-Chamba

S.No	Particulars	Amount
1	Advertisement & Publicity Exp	60,321.00
2	SAR Equipment	3,37,575.00
3	Training & Awareness Exp	8,11,076.00
Total		12,08,972.00

DDMA-Hamirpur

S.No	Particulars	Amount
1	Capacity Building Expense	3,936.00
2	D.M. Sign Board	2,45,000.00
3	DEOC Equipments Purchase Exp	6,75,014.00
4	Printing & Stationery	11,144.00
Total		9,35,094.00

DDMA-Kangra

S.No	Particulars	Amount
1	DEOC Equipment Purchase Exp.	3,22,336.00
2	Smarth Fund Exp.	6,500.00
Total		3,28,836.00

DDMA-Kinnaur

S.No	Particulars	Amount
1	DEOC Equipment Purchase Exp.	28,000.00
2	Training & Awareness Exp.	-
Total		28,000.00



-149-

**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

DDMA-Kullu

S.No	Particulars	Amount
1	DEOC Equipment Purchase Exp.	3,05,533.00
2	EOC Staff Salary Exp.	30,000.00
3	Training & Awareness Exp.	6,18,412.00
Total		9,53,945.00

DDMA-Lahaul & Spiti

S.No	Particulars	Amount
1	Bank Charges	(40.00)
2	SAR Equipment	7,63,440.00
3	Training & Awareness Exp.	70,789.00
Total		8,34,189.00

DDMA-Mandi

S.No	Particulars	Amount
1	Bank Charges	1,284.00
2	Capacity Building Exp.	40,213.00
3	Electricity Expenses	78,177.00
4	Laptop/Computer/printer	590.00
5	Office Equipment	3,35,000.00
6	Office Exp.	1,99,135.00
7	Printing & Stationery Exp.	210.00
8	SAR Equipment	-
9	Telephone Expenses	777.00
Total		6,55,386.00

DDMA-Shimla

S.No	Particulars	Amount
1	Advertisement & Publicity Exp	1,17,018.00
2	DEOC Equipment Purchase	10,04,500.00
3	Printing & Stationery	-
4	Office Expenses	6,000.00
5	SAMARTH 2014 Exp	1,49,375.00
6	SAR Equipments	-
7	Telephone Exp	7,770.00
8	Training & Awareness Exp	8,26,446.00
Total		21,11,109.00



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

DDMA-Sirmaur

S.No	Particulars	Amount
1	Survey of DDMP	1,06,250.00
Total		1,06,250.00

DDMA-Solan

S.No	Particulars	Amount
1	Capacity Building Exp.	12,635.00
2	Mock Drill Exp	30,000.00
3	Training & Awareness Exp	7,56,022.00
Total		7,98,657.00

DDMA-Una

S.No	Particulars	Amount
1	Printing & Stationery Exp	31,482.00
2	SAR Equipment Exp	3,87,086.00
3	Training & Awareness Exp	2,00,360.00
Total		6,18,928.00

Grand Total

87,53,026.00



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

(Annexure-III)

FY 2014-15

Capacity Building/ Other Expenses

HPSDMA-Shimla

S.No	Particulars	Amount
1	Capacity Building Expenses	4,16,48,376.00
2	Advertisement & Publicity Exp.	1,14,273.00
3	Bank Charges	100.00
4	Computer & Printer	56,500.00
5	Consultancy Fee	6,00,000.00
6	EOC Equipment	9,28,090.00
7	Newspaper & Periodical	1,422.00
8	Office Expenses	29,100.00
9	Petrol/Diesal & Fuel Exp	86,215.00
10	Postage Charges	2,000.00
11	Printing & Stationery Exp	4,741.00
12	Repair & Maintenance -Computer	9,430.00
13	Repair & Maintenance -Office	18,035.00
14	Salary	5,09,533.00
15	Stipend	30,000.00
16	Telephone Expense	21,675.00
17	Training and Awareness Exp	43,704.00
18	Travelling Allowance	57,429.00
19	Travelling Expenses	1,63,505.00
20	Vehicle Repair & Maintenance	69,666.00
21	National School Safety Expenses	3,24,972.00
22	NDMA- Mock Drill Expenses	11,36,364.00
23	UNDP- Climate Risk Management Project Expenses	2,87,887.00
Total		4,61,43,017.00

(Annexure-IV)

Interest Received in (Bank as per Cash Book):

DDMA's

S.No	Particulars	Amount
1	DDMA-Bilaspur	5,03,062.00
2	DDMA-Chamba	15,99,800.00
3	DDMA-Hamirpur	5,04,953.00
4	DDMA-Kinnaur	85,424.00
5	DDMA-Kullu	30,344.00
6	DDMA-Lahaul & Spiti	8,64,990.00
7	DDMA-Mandi	10,61,895.00
8	DDMA-Shimla	5,42,835.00
9	DDMA-Sirmaur	6,95,087.00
10	DDMA-Una	4,27,787.00
Total		63,16,177.00

(Annexure-V)

Interest refunded:

DDMA's

S.No	Particulars	Amount
1	DDMA-Bilaspur	3,77,028.00
2	DDMA-Lahaul & Spiti	4,292.00
3	DDMA-Mandi	6,12,114.00
4	DDMA-Shimla	5,33,971.00
5	DDMA-Sirmaur	50,000.00
Total		15,77,405.00



HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)

(Annexure-VI)

Interest received on Un-utilised SDRF/NDRF/Capacity Building Fund payable to Govt:-
DDMA's

S.No	Particulars	Amount
1	DDMA-Bilaspur	70,938.00
2	DDMA-Chamba	6,08,089.00
3	DDMA-Hamirpur	7,76,150.16
4	DDMA-Kinnaur	1,39,758.00
5	DDMA-Kullu	8,32,499.00
6	DDMA-Lahaul & Spiti	5,44,329.00
7	DDMA-Mandi	10,12,185.00
8	DDMA-Shimla	49,154.00
9	DDMA-Sirmaur	10,41,012.00
10	DDMA-Una	4,83,992.00
Total		55,58,106.00



NK BHARGAVA & CO.

CHARTERED ACCOUNTANTS,
127, DURGA COTTAGE,
NEAR SBI REGIONAL OFFICE, SDA COMPLEX,
KASUMPTI, SHIMLA - 171009, H. P.
PH. (0177) 7961291, + 91 70186 56067
E-mail: nkbshimla@gmail.com



CONSOLIDATED INTERNAL AUDIT REPORT OF HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY 2014-15

CHAPTER - I

PROJECT BRIEF

Disaster Management means a continuous and integrated process of planning, organizing, coordinating and implementing measures which are necessary or expedient for Prevention of danger or threat of any disaster, Mitigation or reduction of risk of any disaster or its severity or consequences, Capacity-building, Preparedness to deal with any disaster, Prompt response to any threatening disaster situation or disaster, Assessing the severity or magnitude of effects of any disaster, Evacuation, Rescue and Relief, Rehabilitation and Reconstruction. It comprising of six elements i.e., Prevention, Mitigation and Preparedness in pre-disaster phase, and Response, Rehabilitation and Reconstruction in post-disaster phase, defines the complete approach to Disaster Management.

On 23rd December, 2005, the Government of India took a defining step by enacting the Disaster Management Act, 2005, which envisaged creation of the National Disaster Management Authority (NDMA) headed by the Prime Minister, State Disaster Management Authorities (SDMA) headed by the Chief Ministers, and District Disaster Management Authorities (DDMA) headed by the District Magistrates or Deputy Commissioners as the case may be, to spearhead and adopt a holistic and integrated approach to disaster management (DM). There will be a paradigm shift, from the erstwhile relief-centric response to a proactive prevention, mitigation and preparedness-driven approach for conserving development gains and to minimize loss of life, livelihood and property.

Section 3 the Disaster Management Act 2005 lays down the establishment of State Disaster Management Authority at the State Government levels. Accordingly, for the State, the SDMA was notified vide notification No. Rev. D(F) 4-2/2000-V dated 1-06-2007.

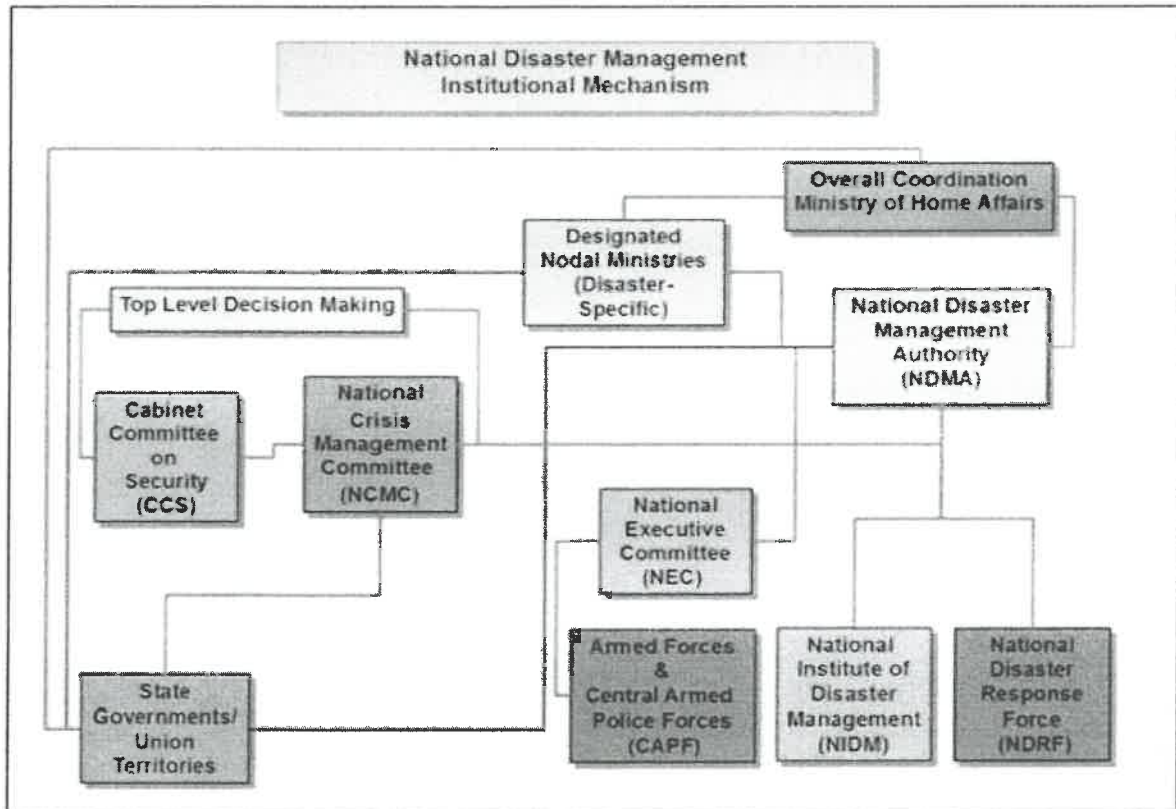
State Executive Committee

In continuation of this department's Notification of even No. dated 5th May, 2009 and in exercise of the powers conferred by sub-section(1) of section 20 the Disaster Management Act, 2005 the Governor Himachal Pradesh re-constitute the State Executive Committee to assist the State Authority in the performance of its functions and to coordinate action in accordance with the guidelines laid



down by State Authority and ensure the compliance of the directions issued by the State Government under the Act.

The Disaster Management Act, 2005 lays down institutional, legal, financial and coordination mechanisms at the National, State, District and Local levels. These institutions are not parallel structures and will work in close harmony. The institutional mechanism will facilitate the predefine roles and responsibilities to the designees accountable for disaster management at various levels as displayed in following figures and tables.



At the State level, the State Disaster Management Authority under the chairmanship of the Chief Minister stood constituted on 1.6.2007 and has the responsibility of policies, plans and guidelines for DM and coordinating their implementation for ensuring timely, effective and coordinated response to disasters. The Chief Secretary is the Chief Executive Officer of the SDMA. Besides, the SDMA has seven other members.

1.	Hon'ble Chief Minister	Chairman
2.	Hon'ble Revenue Minister	Member
3.	Chief Secretary	Chief Executive Officer, ex officio
4.	ACS cum FC (Revenue)	Member
5.	Principal Secretary (Home)	Member

6.	Principal Secretary (PWD/I&PH)	Member
7.	Principal Secretary (Health)	Member
8.	Director General of Police	Member
9.	Secretary (Revenue)	Member Secretary

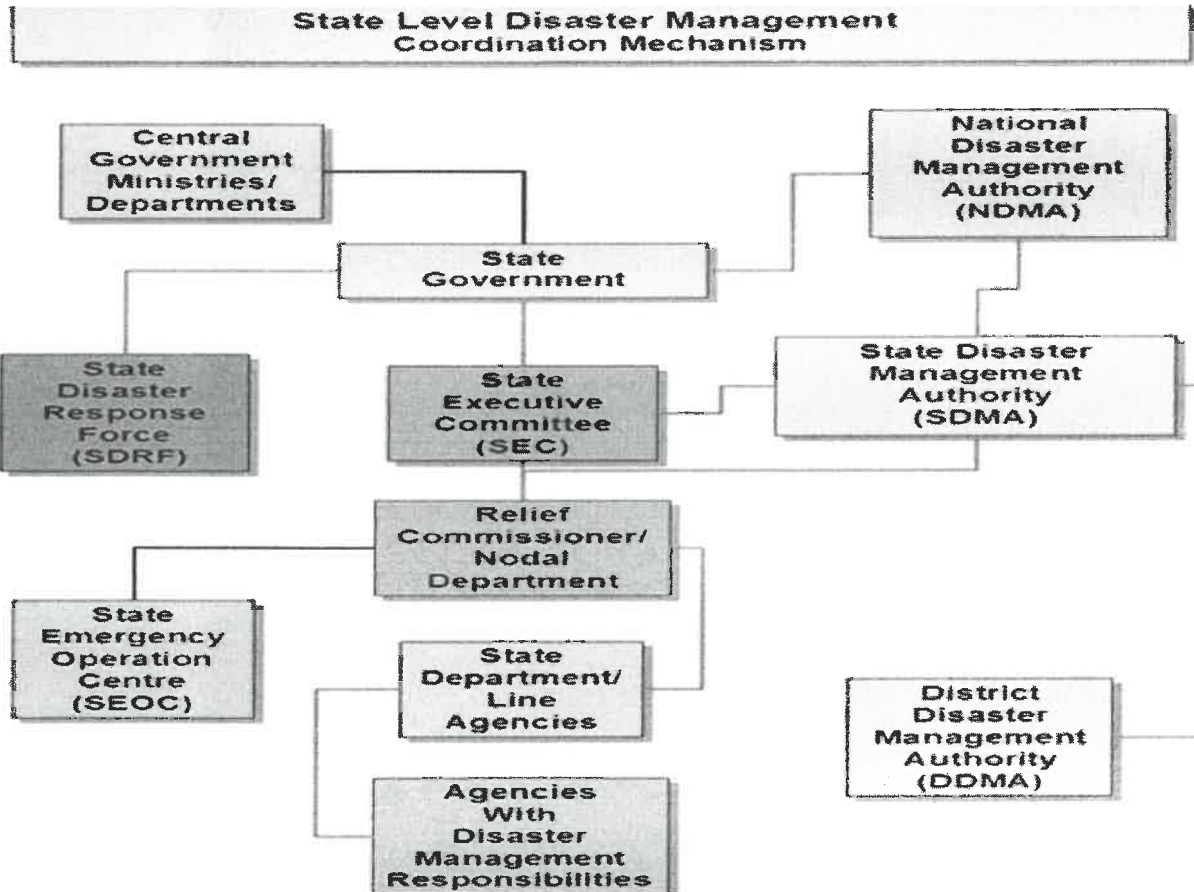


Fig: Institutional Mechanism at State Level

The SDMA inter alia approve the State Plan in accordance with the guidelines laid down by the NDMA, approve DMPs prepared by the departments of the State Government, lay down guidelines to be followed by the departments of the Government of the State for the purpose of integration of measures for prevention of disasters and mitigation in their development plans and projects, coordinate the implementation of the State Plan, recommend provision of funds for mitigation, preparedness measures, review the developmental plans of the different Departments of the State to ensure the integration of prevention, preparedness and mitigation measures and review the measures being taken for mitigation, capacity building and preparedness by the departments.

The State Executive Committee (SEC) headed by the Chief Secretary and four other Secretaries as its members shall be there to assist the SDMA in the performance of its functions. The SEC will further provide necessary technical assistance or give advice to District Authorities and local authorities for carrying out their functions effectively, advise the State Government regarding all financial matters in relation to disaster management, examine the construction, in any local area in the State and, if it

is of the opinion that the standards laid for such construction for the prevention of disaster is not being or has not been followed, may direct the District Authority or the local authority, as the case may be, to take such action as may be necessary to secure compliance of such standards, lay down, review and update State level response plans and guidelines and ensure that the district level plans are prepared, reviewed and updated, ensure that communication systems are in order and the disaster management drills are carried out periodically. The SEC will also provide information to the NDMA relating to different aspects of DM.

The crisis management group at State and districts level has been constituted for the State. The State Crisis Management Group (SCMG) is headed by the Chief Secretary. The SCMG shall normally handle all crisis situation and advice and guide the District Crisis Management Group (DCMG) also. The DCMG is headed by the District Magistrate and is responsible for on -scene management of the incident emergency.

There is a State Emergency Control Room in the HP Secretariat, Chotta Shimla and Himachal Pradesh 171001 to provide Secretarial support to the Himachal Pradesh State Disaster Management Authority and also facilitate the functioning of the Authority. 1070 is the Helpline Line No. of State Emergency Control room which is operational 24 x 7. This Control Room will receive the information from various sources. It shall be in constant contact with the District Disaster Control Rooms, Police Control Rooms. The State Emergency Control Room will receive the information, record it properly and put up to the State Disaster Management Authority instantly. Similarly, the instructions passed by the State Authority shall be conveyed to the addressees and a record maintained to that effect.

The Himachal Pradesh State Disaster Management Authority is involved in the Management of large-scale Disasters. The Divisional Commissioner in consultation with other members of the Authority shall decide its involvement after the receipt of the report from the Deputy Commissioner of the Districts.

As per section 25 (3) of the Act, where there is a Zila Parishad in the district, the Chairperson thereof shall be the co-Chairperson of the District Authority and section 25 (4) states that an officer not below the rank of Additional District Magistrate or Additional Deputy Commissioner as the Chief Executive Officer of the District Authority for exercising the powers and perform functions prescribed by the State Government or designated by the District Authority. The DDMA may meet when necessary with time and place being selected by the Chairperson. Under section 28 District Authority as and when considers necessary, constitute one or more advisory committees and other committees for the efficient discharge of its function and appoint from amongst its members the Chairperson of the committee formed and any person associated with the committee or sub – committee will be paid allowances as may be prescribed by the State Government.

District Disaster Management Committee (DDMC)

157



The Deputy Commissioner will be responsible for coordination of all disaster management activities at the district level. There shall be a district disaster management authority head by Deputy Commissioner. The district authority shall approve the disaster management planning's and review all the measures related to pre and post phases to the hazards. The district disaster management committee comprises member from Zilla Parishad / panchyat, different line department, NGOs and other to be notified by the department of disaster management from time to time. Specific Committees may be formed by chairman of district authority such as DM Relief Committee, DM Rehabilitation Committee etc.



-158-

CHAPTER-II

CONSOLIDATED INTERNAL AUDIT OBSERVATION OF HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY 2014-15

1) LIMITATIONS ON PROCEDURES PERFORMED: -

Our ability to perform all procedures depended upon the extent of books and record completed and quality of information and explanation provided at the time of audit. Pending completion of books and records and non-reconciliation of bank and other accounts, unavailability of documents /information's required, restricted us from commenting on the correctness and reporting thereon. Our procedure constituted an audit of accounts of the Authority as set out in the appointment letter. The procedures carried out in accordance with auditing standards issued by the Institute of Chartered Accountants of India (ICAI) or an audit under any other applicable laws. Our report is based on the documents and records produced to us for audit and information and explanations given to us by DDMA's/Div- Com and HPSDMA.

2) ALLOCATION / UTILIZATION OF SDRF/ NDRF FUND OF THE GOVT. OF HP AND GOI: -

S.No.	Observation	Suggestions	Management/ Concerned Officer Reply
i.	As per the allocation of SDRF / NDRF fund allocated by the Government of India and Govt of HP for the year 2014-15, total funds worth Rs. 160.35 Crore were released by the Central Government and Government of Himachal Pradesh, the State transferred these funds to executing agencies in various Departments, Districts and Blocks considering that the allocated SDRF / NDRF Funds have been fully utilized during the year. However, during the course of audit, we observed that out of total fund allocated /transferred to executing agencies, funds are still lying unutilized at Districts, Blocks, Panchayats and other Departments level. Therefore, we are unable to form an opinion upon the actual utilization at such block / Departments level in the absence of related supporting documents / utilization certificates being provided by such block / Departments. Our audit is limited up to the	We have already provided a suggested format of Utilisation Certificate (UC). Utilisation Certificate is still awaited from various Govt departments/ agencies.	



159

	sanction by the HPSDMA / DDMA and we unable to verify the actual expenditure incurred by various executing agencies of HPSDMA / DDMA. In our opinion, it is recommended to HPSDMA / DDMA to account for the actual utilization of funds on the basis of Standardized Utilization Certificates to be received from the respective Block / Departments for proper accounting and internal control.		
ii.	We have observed the large amount of funds remaining unutilized, as is evident from the records provided to us during the course of audit.	In our opinion, the funds need to be allocated / disbursed to DDMA's / Other Various Department / Executing Agencies based upon more precise estimates to be received from the DDMA's / Other Departments / Executing Agencies.	
iii.	We observed SDRF / NDRF Fund sanctioned by HPSDMA / DDMA is not accurately categorized as SOON / COON as well as head wise allocation. It results in mismatch of fund received by DDMA / Various Deptt. / Executing agencies under SOON / COON as well as head wise allocation and further released by DDMA's to various Govt. Dept / Agencies.	In our opinion sanction authority shall keep the track of SOON / COON as well as head wise allocation while sanctioning of SDRF / NDRF Fund.	
iv.	During the year, we found that funds to the tune of about Rs. 54.75 Crore (inclusive of bank interest) were lying unspent in various bank accounts of DDMA's apart from funds unutilised at various executing agencies as at 31.03.2015. Our Scope of Audit is limited to the HPSDMA and DDMA level, hence we are unable to form an opinion on the unutilised fund lying with various Dept / Executing Agencies.	This position in our opinion requires attention and the Controlling Office should issue specific guidelines for fund utilization as well as submission of utilization certificate with mention of fund unutilised. We have already provided a suggested format of UC for better control and identifying actual utilisation of SDRF / NDRF Fund. Utilisation Certificate is still awaited from various Govt	



		departments / agencies. Hence, we are unable to form an opinion on actual utilisation of SDRF / NDRF Fund.	
v	Apart from funds to DDMA's, funds allocated / transferred to various department's offices such as PWD, IPH, MC Shimla, Home guard, HPSEB, Agriculture and Horticulture have not been audit, that is audit of funds transferred to these departments. SDRF / NDRF Fund transferred to these offices / departments have been treated as utilized on the basis of UC submitted by these department / offices. It is worth mentioning over here that against the total SDRF / NDRF Fund disbursed as mentioned in Sr. No. i., SDRF / NDRF Fund worth Rs 62.87 Crore has been utilized through these departments / offices, which is about 40 % of the total SDRF / NDRF Fund issued during the year. The UC submitted by executing agencies generally does not contain the exact details of time / amount spent in a financial year and unutilized fund lying in Bank / Treasury.	This position in our opinion requires attention and the Controlling Office should issue specific guidelines for fund utilization and submission of utilization certificate for the financial year under the Disaster Management Act. We have already provided a suggested format of UC for better control and actual utilization of SDRF / NDRF Fund. Utilisation Certificate is still awaited from various Govt departments/ agencies. hence, we are unable to comment on actual utilization of SDRF/NDRF Fund.	
vi.	During the course of audit, we have observed that in some cases SDRF / NDRF Fund has not been spent for the purpose as defined in the guidelines / norms fixed.		
vii.	We have reflected SDRF / NDRF Fund received from GOI/ Govt of HP of Rs. 160.46 Crore in Balance Sheet, Receipt and Payment Account and Income Expenditure Statement as per Excess and surrender - 2245 relief account prepared by DIV-COM/HPSDMA, Shimla. SDRF/NDRF Capacity Building Expenditure has been reflected from their respective Cash Book of DDMA's and HPSDMA whereas Expenditure of executing agencies has been provided equivalent of of SDRF/NDRF Fund released during the year as per Excess and surrender -2245	This position in our opinion requires attention and the Controlling Office should issue specific guidelines for fund utilization and submitting utilization certificate along with fund unutilised. We have already provided the suggested format of UC for better control and actual utilisation of SDRF/NDRF Fund. Utilisation Certificate is still	



-161-

	<p>relief account prepared by DIV-COM/HPSDMA, Shimla.</p> <p>On the basis of stated fact above SDRF/NDRF fund with treasury has been shown in Annexure -i showing the difference in balances with treasury as information provided by the DIV- COM, Shimla.</p>	<p>awaited from various Govt departments/ agencies. hence, we are unable to comment on actual utilisation of SDRF/NDRF Fund.</p>	
--	---	--	--

3) **BANK/TREASURY: -**

S.No.	Observation	Suggestions	Management/ Concerned Officer Reply
i.	<p>DDMA- Solan, no separate account for funds received under various SDRF / NDRF Funds have been maintained as per the Norms / Guidelines issued by Government. In the absence of separate designated bank account, balances remaining unspent and interest earned thereon under a particular fund cannot be verified. DDMA Solan has not maintained Separate Cash Book. DIV – COM, Shimla has not maintained Cash Book of SDRF / NDRF Fund and have not reconciled Fund released / Diverted from SDRF / NDRF Fund and hence we are unable to form an opinion. The Complete treasury statement of Fund diverted / released from treasury are not available in the records. So, we are unable to form an opinion on the Treasury reconciliation and Balance of Fund lying with treasury.</p>	<p>DDMAs shall maintain a separate Bank Account and a Separate Cash Book along with subledger for SDRF / NDRF Fund for better control of maintenance of books of account, Utilisation certificate and interest earned on SDRF/ NDRF Fund.</p>	
ii.	<p>Several units specially Chamba, Nahan, Mandi, Hamirpur, Kullu and Dharamshala are maintaining multiple bank accounts, thereby un-</p>	<p>This position is abnormal in our opinion and effect of bank reconciliation</p>	



162

	necessarily creating the need for extra accounting entries and reconciliation work. Our scrutiny of Bank reconciliation, reveals several differences both less and excess amount, pending for adjustment in Cash Book of the SDRF / NDRF and Capacity Building fund. The same has been reconciled and provided in bank reconciliation statement to respective units for the year ended for your ready reference.	needs to be taken in Cash Book on priority basis in a time bound manner so as to avoid any chances of embezzlement /malpractice etc.	
iii.	Bank reconciliation statement of Shimla (DDMA) includes Cash in Chest/Cash in Hand of Rs. 1,20,695/- kept for immediate relief, Necessary guidelines to maintain cash balances, balance confirmation and detail of cash in chest was not produced before us at the time of audit to verify the correctness of the same.		

4) UTILIZATION CERTIFICATES: -

S.No.	Observation	Suggestions	Management/ Concerned Officer Reply
i.	General scrutiny of UC's submitted by the executing agencies, reveals that these certificates have not been submitted in the prescribed format and does not contain appropriate details and nature of expenses with all relevant supporting documents. These utilization certificates are self-attested by the HDO / DDO and have not been verified from an external verifier / Chartered Accountant. We recommend that the management should strictly ensure submission of UC's in prescribed format along with all relevant details / supporting documents and duly certified by an external verifier / Chartered Accountant.	We have already provided the suggested format of UC for better control and actual utilization of SDRF/NDRF Fund. Utilisation Certificate is still awaited from various Govt departments/ agencies. hence, we are unable to comment on actual utilization of SDRF/NDRF Fund.	

--	--	--	--

5) TAX DEDUCTION AT SOURCE (TDS): -

S.No.	Observation	Suggestions	Management/ Concerned Officer Reply
i.	<p>We are of the opinion that payments to professional contractors, suppliers etc are subject to Deduction of Tax at Source under the Income Tax Act 1961.</p> <p>In many districts causal staff under DDMA has been engaged from outsourced parties (Manpower Supplier) such as NIELIT's and Sarawati.com etc. for functioning of DOEC (District Emergency Operation Center). However, no Tax at Source has been deducted under section 194C of Income Tax Act.</p>	<p>Compliance of TDS under the Income Tax, Act shall be complied to avoid levy of Interest and Penalty under Income Tax Act, 1961. Details of Non deduction has been provided in Separate report of DDMA's.</p>	

6) INTEREST EARNED ON UNSPENT SDRF/NDRF FUND WITH BANK: -

S.No.	Observation	Suggestions	Management/ Concerned Officer Reply
i.	<p>Guidelines should be issued with regard to the accounting of interest earned on idle funds lying in banks to be followed uniformly by all the DDMA's, Blocks, Departments and Executive Agencies. In several of the DDMA's / offices, interest earned from bank has been transferred to HPSDMA / Divisional Commissioner Officer, whereas, in few other DDMA's / offices, no entries for the interest income have been incorporated in the books of accounts. In few other cases the interest earned has not been transferred to</p>	<p>DDMA's/ Various Deptt/ Executing Agencies Shall refund interest earned on NDRF/ SDRF Fund to Divisional Commissioner, Shimla on Quarterly. DDMA's Should also collect the interest earned on SDRF / NDRF Fund released to various Govt Department/ Agencies etc at their level and the</p>	

	HPSDMA / Divisional Commissioner. In our opinion, interest earned in Idle Fund should be refunded to funding agencies.	same shall also refund to Divisional Commissioner, Shimla. If any interest earned by the above said department has not refunded till date then they should refund interest earned on NDRF/SDRF Fund to Divisional Commissioner, Shimla on time bound manner.	
ii.	Interest received by DDMA- Kangra on SDRF/NDRF fund has not been refunded accumulated interest up to 31.03.2014 and for the year ended 31.03.2015 Rs. 1.88 Crore.		

7) **MAINTENANCE OF RECORD AND COMPLIANCE: -**

S.No.	Observation	Suggestions	Management/ Concerned Officer Reply
i.	<p>Generally, cash book has not been maintained as principal book of accounting. No voucher has been prepared and sanction order has been treated as payment /expenditure support. In many units, complete entries on account of Bank interest and Bank charges have not been incorporated in the cash book. Further, there is no system to reconcile banks at regular intervals. In fact, no reconciliation has been done in most of the units, thereby leaving behind open scope for irregularities remaining un-discovered for a long period of time.</p> <p>In the absence of process as stated above and also in the absence of maintenance of ledger account, we have to spent a great deal of time to reconcile the account and to draw a Receipt and Payment Account at each DDMA and HPSDMA.</p>	<p>In our opinion it may be advisable to impart proper training for maintenance of books of account and Bank Reconciliations Statements in tally accounting software for better control on financial records. HPSDMA, Shimla has already installed Tally Accounting Software at DDMA's and also has instructed to maintain the Accounting records of SDRF/ NDRF fund and Capacity Building fund in Tally Accounting Software.</p>	



-165-

ii.	Apparent weaknesses in the accounting and internal control at the level of executing agencies with proper maintenance of Books of Account and Bank Reconciliation etc.		
-----	--	--	--

"As per our Internal Audit Report"

for NK Bhargava & CO.,

CHARTERED ACCOUNTANTS,

(FRN - 00429N)



PARTNER



YDIN: 21543102 AAAAAH5078

Annexure - i

Details of Closing Balances with Treasury and Sanctions to DDMA's and All Departments as at 31.03.2015			
DIV COM/ HPSDMA-Sanctions to DDMA's and All Departments as per List of Final Excess and Surrender for the FY 2014-15			
2014-15	Consolidated SDRF	Consolidated NDRF	Total
ALL Department			
DDMA	1,58,93,45,000.00	1,41,91,667.00	1,60,35,36,667.00
Total (A)	1,58,93,45,000.00	1,41,91,667.00	1,60,35,36,667.00
Expenditure of DDMA's as per Cash Book and Expenditure of all department as per list of Final Excess and Surrender for the FY 2014-15			
2014-15	SDRF/NDRF (All DDMA)	SDRF/NDRF All	Total
SDRF/NDRF Fund			
SDRF/NDRF Fund	98,98,25,000.00	62,86,91,667.00	1,61,85,16,667.00
Total (Total B)	98,98,25,000.00	62,86,91,667.00	1,61,85,16,667.00
Balance of SDRF/NDRF Fund with Treasury for the Year ended (A) - (B)			-1,49,80,000.00
Add: Opening Balance as at 01.04.2014			4,65,07,749.00
Closing Balance with Treasury as at 31.03.2015			3,15,27,749.00
Closing Balance as per Register maintained by DIV - COM			9,05,05,467.00
Difference in Closing Balance			-5,89,77,718.00



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)
CONSOLIDATED BALANCE SHEET AS AT 31-03-2014**

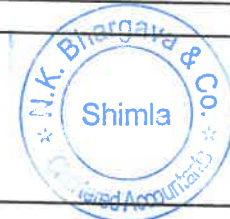
LIABILITIES	Amount (Rs.)	Total (Rs.)	ASSETS	Amount (Rs.)	Total (Rs.)
SDRF/ NDRF Fund:		49,99,78,705.00	Current Assets:		-
Opening Balance	32,07,26,062.00		CASH AND BANK BALANCES:		
Add: SDRF/ NDRF Fund Received During the Year	2,89,19,70,000.00		(i) Treasury	-	-
Less: Exp. SDRF/ NDRF Fund During the Year	2,71,27,17,357.00		(ii) Bank:		
Capacity Building Fund:			NDRF SDRF/Capacity Building Fund Cash and Bank Balance		59,40,47,438.00
Opening Balance	9,82,71,698.00		(Annexure -I)		
Add: Capacity Building Fund Received During the Year	4,16,00,000.00				
Less: Exp. Capacity Building Fund During the Year	4,98,96,333.00	8,99,75,365.00			
Prime Minister's National Relief Fund :-					
Opening Balance	-				
Add: PMNRF Fund Received During the Year	74,00,000.00				
Less: Exp. PMNRF Fund During the Year	66,00,000.00	8,00,000.00			
Interest Received on Un-utilised SDRF/NDRF/Capacity Building Fund payable to Govt:-					
DDMA's (Annexure-VI)	8,19,334.00				
HPSDMA-Shimla	24,74,034.00	32,93,368.00			
Total		59,40,47,438.00	Total		59,40,47,438.00



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)
CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 2013-14**

INCOME	Amount (Rs.)	Total (Rs)	EXPENDITURE	Amount (Rs.)	Total (Rs)
To SDRF/ NDRF Expenditure:			By NDRF/SDRF Fund received from GOI/Govt of HP:		2,89,19,70,000.00
Assistance For Repair/Construction Of Houses-02-113	20,35,04,083.00				
Assistance To Local Bodies-02-193	14,75,60,955.00		By Fund received from GOI/ HP Govt:		
Drinking Water/Fooder-02-102/104	29,86,738.00		<i>Capacity Building Fund</i>		4,00,00,000.00
Ex-Gratia Payments To Bereaved Families-02-111	16,17,35,504.00		By Fund received from UNDP:		16,00,000.00
Gratuatious Relief(Cash Doles)-02-101	34,39,33,320.00		By Prime Minister's National Relief Fund:		74,00,000.00
Expense on Supply of Medicine-01-101-07	9,14,00,000.00				
R&R of Damaged Road & Bridges-02-106	1,12,06,01,073.00		By Interest received from Bank:		
Assistance To Farmers For Purchase of Agriculture Inputs-02-114	13,39,00,000.00		DDMA's (Annexure-IV)	31,10,283.00	
Assistance To Farmer For Purchase of Live Stock-02-117	1,00,000.00		HPSDMA-Shimla	24,74,034.00	55,84,317.00
R&R of Damaged Govt. Office Buildings-02-107	6,73,59,304.00				
R&R of Damaged Govt. Residential Buildings-02-108	7,59,97,380.00		By Other Income:		
R & R of Damaged Water Supply Scheme-02-109	36,36,39,000.00	2,71,27,17,357.00	Tender Fee		15,000.00
To Capacity Building Expenditure:					
Capacity Building Programe Exp. (Annexure II)	76,61,883.00				
HPSDMA(Annexure-III)	4,22,49,450.00	4,99,11,333.00			
To Water supply EMD(Mandi):		4,00,000.00			
To Prime Minister's National Relief Fund:		66,00,000.00			
To Interest refunded:					
DDMA's (Annexure-V)	46,98,164.00				
HPSDMA-Shimla	-	46,98,164.00			
To Excess of Income Over Expenditure/(Expenditure over Income)		17,22,42,463.00			
Total (Rs)		2,94,65,69,317.00	Total (Rs)		2,94,65,69,317.00

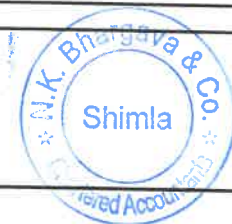
- 169 -



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)
CONSOLIDATED RECEIPT & PAYMENT ACCOUNT FOR THE YEAR 2013-14**

RECEIPT	Amount (Rs.)	Total (Rs)	PAYMENT	Amount (Rs.)	Total (Rs)
By Opening Balance (In Bank as per Cash Book): NDRF SDRF/Capacity Building Cash and Bank Balance (Annexure - I)		42,18,04,975.00	To SDRF/ NDRF Expenditure: Assistance For Repair/Construction Of Houses-02-113 Assistance To Local Bodies-02-193 Drinking Water/Fooder-02-102/104 Ex-Gratia Payments To Bereaved Families-02-111 Gratuatious Relief(Cash Doles)-02-101 Exp on Supply of Medicine-01-101-07 R&R of Damaged Road & Bridges-02-106 Assistance To Farmers For Purchase of Agriculture Inputs-02-114 Assistance To Farmer For Purchase of Live Stock-02-117 R&R of Damaged Govt. Office Buildings-02-107 R&R of Damaged Govt. Residential Buildings-02-108 R & R of Damaged Water Supply Scheme-02-109	20,35,04,083.00 14,75,60,955.00 29,86,738.00 16,17,35,504.00 34,39,33,320.00 9,14,00,000.00 1,12,06,01,073.00 13,39,00,000.00 1,00,000.00 6,73,59,304.00 7,59,97,380.00 36,36,39,000.00	
By NDRF/SDRF Fund received from GOI/Govt of HP:		2,89,19,70,000.00			
<i>By Fund received from GOI/ HP Govt: Capacity Building Fund</i>		4,00,00,000.00			
<i>By Fund received from UNDP:</i>		16,00,000.00			
By Prime Minister's National Relief Fund:		74,00,000.00			
By Interest received from Bank: DDMA's (Annexure-IV) HPSDMA-Shimla	31,10,283.00 24,74,034.00	-	To Capacity Building Expenditure: Capacity Building Expenses (DDMA's) (Annexure II) Capacity Building Exp. (HPSDMA) (Annexure-III)	76,61,883.00 4,22,49,450.00	2,71,27,17,357.00 4,99,11,333.00
By Other Income: Tender Fee		15,000.00	To Water supply EMD(Mandi): To Prime Minister's National Relief Fund: To Interest refunded: DDMA's (Annexure-V) HPSDMA-Shimla	4,00,000.00 46,98,164.00 -	4,00,000.00 66,00,000.00 46,98,164.00
			To Closing Balance (In Bank as per Cash Book): NDRF SDRF/capacity Building Cash and Bank (Annexure - I)		59,40,47,438.00
Total (Rs)		3,36,83,74,292.00	Total (Rs)		3,36,83,74,292.00

-170-



**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

FY-2013-14

Annexure I

HPSDMA-Shimla

Cash and Bank Balance	As on 1st April, 2013		As on 31st March, 2014	
	Amount (Rs.)		Amount (Rs.)	
Capacity Building Cash Book :				
PNB-A/C No-4588000100007966	24,89,932.00		24,49,961.00	
SBI A/C- 6008	1,20,64,901.00		33,08,980.00	
SBP A/C- 3042	8,12,83,372.00	9,58,38,205.00	7,20,87,057.00	7,78,45,998.00
Total		9,58,38,205.00		7,78,45,998.00
Treasury				
Cash and Bank Balance	As on 1st April, 2013		As on 31st March, 2014	
	Amount (Rs.)		Amount (Rs.)	
Balance with Treasury				
Balance with Treasury	-	-	4,65,07,749.00	4,65,07,749.00
Total				4,65,07,749.00
DDMA-Bilaspur				
Cash and Bank Balance	As on 1st April, 2013		As on 31st March, 2014	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
HDFC Bank A/C No.-6111	11,16,28,382.32		25,00,000.00	
	-			
SBI A/C No.-27449	9,45,750.42		9,42,500.42	
UCO Bank-9804	2,36,17,602.90	2,45,63,353.32	90,42,331.90	1,24,84,832.32
Capacity Building Cash Book :				
SBI-9435	1,51,555.00	1,51,555.00	6,09,717.00	6,09,717.00
Total		2,47,14,908.32		1,30,94,549.32
DDMA-Chamba				
Cash and Bank Balance	As on 1st April, 2013		As on 31st March, 2014	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
Bank of India-0285	-		68,00,000.00	
HP Gramin Bank-4700	-		24,65,819.00	
HP State Co Op Bank-1017	24,50,831.59		1,48,27,986.59	
Parvatiya Gramin Bank-7001	28,39,105.00		15,537.00	
State Bank of India-8471	32,99,456.41	85,89,393.00	1,28,96,334.41	3,70,05,677.00
Total		85,89,393.00		3,70,05,677.00
DDMA-Hamirpur				
Cash and Bank Balance	As on 1st April, 2013		As on 31st March, 2014	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF/Capacity Building Cash Book:				
CBI A/C No-2195	49,84,360.00		48,360.00	
IDBI A/C No-9430	95,03,123.00		95,03,123.00	
PNB-A/C No-6806	2,66,37,325.00		1,23,41,199.00	
SBI A/C -8513	1,84,56,705.70		2,96,159.70	
SBP A/C -4799	1,91,65,319.46	7,87,46,833.16	3,29,08,813.46	5,50,97,655.16
Total		7,87,46,833.16		5,50,97,655.16



-171-

**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

DDMA-Kangra

Cash and Bank Balance	As on 1st April, 2013		As on 31st March, 2014	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
ALLAHABAD BANK A/C No.-5333	37,47,045.00		17,045.00	
Bank of Baroda A/C No.-2237	50,00,000.00		20,00,000.00	
Bank of India A/C No.-0826	62,40,900.00		32,40,900.00	
Canara Bank A/C No.-09021	2,81,98,000.00		2,81,98,000.00	
Himachal Gramin Bank A/C No.2474	50,00,000.00		-	
ICICI Bank A/C No.-0293	50,00,000.00		-	
IDBI Bank A/C No.-1854	50,00,000.00		10,00,000.00	
Kangra Central CO-OP. Bank Ltd. A/C No.-163	22,58,467.00		23,43,467.00	
PNB Bank A/C No.-9312	1,51,60,329.97		2,49,75,819.97	
PNB Kotwali Bank A/C No.-8334	(1,08,349.00)		(1,08,349.00)	
SBI K.Adda Bank A/C No.-2987	2,39,29,118.00		1,24,78,118.00	
SBI K.B. Bank A/C No.-5537	14,382.13		14,382.13	
SBP Bank A/C No.-4675	50,47,311.72		47,311.72	
UCO Bank A/C No.-10730	20,00,000.00		10,00,000.00	
Vijaya Bank A/C No.-0056	50,59,250.00	11,15,46,454.82	5,59,250.00	7,57,65,944.82
Capacity Building Cash Book :				
Bank of India A/C No.-1280	30,534.00		30,319.00	
PNB K.Adda A/C No. - 44156	1,46,393.00	1,76,927.00	10,28,100.00	10,58,419.00
Total		11,17,23,381.82		7,68,24,363.82

DDMA-Kinnaur

Cash and Bank Balance	As on 1st April, 2013		As on 31st March, 2014	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
H.P State Co-Opt Bank-A/C-8726	-		1,00,00,000.00	
PNB -A/C-1899	3,25,02,683.00	3,25,02,683.00	17,33,21,631.00	18,33,21,631.00
Capacity Building Cash Book :				
UCO Bank-A/C-5125	5,03,547.00	5,03,547.00	21,08,272.00	21,08,272.00
Total		3,30,06,230.00		18,54,29,903.00

DDMA-Kullu

Cash and Bank Balance	As on 1st April, 2013		As on 31st March, 2014	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
Himachal Gramin Bank A/C No-40315	4,09,185.67		4,09,185.67	
Punjab National Bank A/C No-05895	4,532.00		4,532.00	
Punjab National Bank A/C No-3966	3,62,109.00		3,62,109.00	
Punjab & Sind Bank- SB100	71,990.00		71,990.00	
State Bank Of India A/C No-7651	86,25,200.00		59,200.00	
State Bank Of India A/C No-8383	23,562.00		23,562.00	
The Kangra Central Co-Opt-A/C-7498	3,17,716.61		(43,540.39)	
The Kangra Central Co-Opt-A/C-9291	5,49,427.40		1,10,27,727.40	
Union Bank A/C-5488	8,12,829.00	1,11,76,551.68	8,12,829.00	1,27,27,594.68
Capacity Building Cash Book :				
SBP A/C - 5324	5,94,983.00	5,94,983.00	8,68,700.00	8,68,700.00
Total		1,17,71,534.68		1,35,96,294.68

DDMA-Lahaul & Spiti

Cash and Bank Balance	As on 1st April, 2013		As on 31st March, 2014	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
HP Gramin Bank- 0450	92,902.00		86,883.00	
KCC-0138	6,44,340.00		5,55,459.00	
PNB-2336	3,59,049.00		3,59,760.00	
SBI-2669	32,58,856.00		1,93,54,209.00	
SBI-4312	2,32,121.00	45,87,268.00	24,03,286.00	2,27,59,597.00
Total		45,87,268.00		2,27,59,597.00

S.K. Bhargava & Co.
 Chartered Accountants
 Shimla, HP

**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

DDMA-Mandi

Cash and Bank Balance	As on 1st April, 2013		As on 31st March, 2014	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
Himachal Gramin Bank -85856	311.00		27,58,200.00	
HP State Co-Operative Bank-6807	33,707.00		25,986.00	
IDBI Bank-4085	6,50,689.00		16,01,775.00	
IOB Bank-6545	12,268.00		79,58,531.00	
PNB A/c No- 00121	80,71,205.00		43,51,603.00	
PNB A/C No.-00840	12,09,554.00		23,207.00	
Punjab & Sindh Bank-5535	24,689.00		1,27,981.00	
SBI Bank-0888	1,13,392.00		1,11,221.00	
SBI Bank-3640	36,951.00		40,72,470.00	
SBP Bank-1070	8,537.00		142.00	
UCO Bank-5906	6,075.00		4,532.00	
Union Bank-7678	2,50,60,373.00	3,52,27,751.00	22,60,992.00	2,32,96,640.00
Total		3,52,27,751.00		2,32,96,640.00

DDMA-Shimla

Cash and Bank Balance	As on 1st April, 2013		As on 31st March, 2014	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
Cash in Chest	1,39,239.00		1,36,495.00	
SBI A/c- 6592	37,63,867.00		2,39,40,107.00	
SBI A/c- 6762	1,67,117.00	40,70,223.00	1,67,117.00	2,42,43,719.00
Capacity Building Cash Book :				
PNB A/c -6003	4,23,226.00		13,11,949.00	
Vijaya Bank-1366	-	4,23,226.00	8,07,413.00	21,19,362.00
Total		44,93,449.00		2,63,63,081.00

DDMA-Sirmaur

Cash and Bank Balance	As on 1st April, 2013		As on 31st March, 2014	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF /Capacity Building Cash Book:				
HP State Co-Operative Bank-0517	82,07,402.00		80,62,375.00	
PNB Bank-8433	9,114.00		10,492.00	
SBI-9136	25,953.00		28,095.00	
UCO Bank-1245	-		13,940.00	
UCO-Bank-4868	1,65,313.00		8,41,304.00	
Union Bank of India-0792	39,928.00	84,47,710.00	39,928.00	89,96,134.00
Total		84,47,710.00		89,96,134.00

DDMA-Solan

Cash and Bank Balance	As on 1st April, 2013		As on 31st March, 2014	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
E- Treasury	-		15,00,000.00	
State Bank of India-65001282173	-	-	-	15,00,000.00
Total				15,00,000.00

DDMA-Una

Cash and Bank Balance	As on 1st April, 2013		As on 31st March, 2014	
	Amount (Rs.)		Amount (Rs.)	
NDRF/SDRF Cash Book:				
PNB A/c-9782	1,75,615.00		7,90,895.00	
SBP A/c-2973	44,82,696.00	46,58,311.00	49,38,901.00	57,29,796.00
Capacity Building Cash Book :				
				-
Total		46,58,311.00		57,29,796.00
Grand Total		42,18,04,975.00		59,40,47,438.00

173

**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

(Annexure-II)

Capacity Building Expenditure

FY-2013-14

DDMA-Bilaspur

(In R.s)

S.No	Particulars	Amounts
1	Bank Charges	(441.00)
2	Computer & Printer	3,000.00
3	Exp Capacity Building	2,130.00
4	Office Equipment	6,62,420.00
5	Printing & Stationary	14,471.00
6	Training & Awarness	(17,974.00)
Total		6,63,606.00

DDMA-Chamba

S.No	Particulars	Amounts
1	Advertisment & Publicity Exp	21,551.00
2	Printing & Stationery	20,751.00
3	Traning & Awareness Exp	(69,377.00)
Total		(27,075.00)

DDMA-Hamirpur

S.No	Particulars	Amounts
1	DEOC Equipments Purchase Exp.	3,32,632.00
2	Training & Awearness Exp	25,232.00
Total		3,57,864.00

DDMA-Kangra

S.No	Particulars	Amounts
1	Capacity Building Programe Exp.	15,924.00
2	Preparation of DDMP EXP	1,155.00
3	Purchase Equipment Exp.	4,72,879.00
4	School Sefty Programe Exp.	8,394.00
5	Smarth Fund Exp.	1,580.00
Total		4,99,932.00



- 174 -

**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

DDMA-Kinnaur

S.No	Particulars	Amounts
1	DEOC Equipment Purchase Exp.	3,87,569.00
2	Training & Awareness Exp.	3,12,040.00
Total		6,99,609.00

DDMA-Kullu

S.No	Particulars	Amounts
1	Search & Rescue Equipments Exp.	14,14,212.00
2	Training & Awareness Exp.	17,730.00
3	Telephone Exp.	5,94,384.00
Total		20,26,326.00

DDMA-Lahaul & Spiti

S.No	Particulars	Amounts
1	Bank Charges	(60.00)
2	Training & Awareness Expenses	1,23,472.00
Total		1,23,412.00

DDMA-Mandi

S.No	Particulars	Amounts
1	Advertisement Exp	38,488.00
2	Bank Charges	3,164.00
3	Capacity Building Exp.	860.00
4	Electricity Expenses	82,650.00
5	Office Equipment	630.00
6	SAR Equipment	(4,00,000.00)
7	Telephone Expenses	3,411.00
Total		(2,70,797.00)



175

**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

DDMA-Shimla

S.No	Particulars	Amounts
1	Advertisement & Publicity Exp	1,00,000.00
2	Mock Drill Exp.	3,75,255.00
3	Office Expenses	2,440.00
4	Printing & Stationery	65,100.00
5	SAMARTH 2013 Exp	50,000.00
6	SAR Equipments	2,04,078.00
7	Telephone Exp	7,559.00
8	Traning & Awareness Exp	1,50,766.00
Total		9,55,198.00

DDMA-Sirmaur

S.No	Particulars	Amounts
1	Advertisement	8,029.00
2	GENSET	2,31,069.00
3	Office Exp.	105.00
4	Printing & Stationery	3,090.00
5	Samarth Expenses.	29,307.00
6	SAR Equipment	2,92,286.00
7	Telephone Exp.	1,670.00
8	Training & Awarness Exp.	20,740.00
9	Travelling Exp.	150.00
Total		5,86,446.00

DDMA-Solan

S.No	Particulars	Amounts
1	SAR Equipments	10,00,000.00
2	Traning & Awareness Exp	4,12,642.00
Total		14,12,642.00

DDMA-Una

S.No	Particulars	Amounts
1	Office Expenses	14,116.00
2	Printing & Stationery Exp	9,600.00
3	SAR Equipment Exp	4,22,937.00
4	Training & Awareness Exp	1,88,067.00
Total		6,34,720.00

Grand Total		76,61,883.00
--------------------	--	---------------------



-176-

**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

(Annexure-III)

**Capacity Building Expenses
HPSDMA-Shimla**

S.No	Particulars	Amount
1	CAPACITY BUILDING	4,14,26,893.00
2	National School Safety Expenses	2,46,588.00
3	NDMA- Mock Drill Expenses	5,75,964.00
4	Bank Charges	5.00
Total		4,22,49,450.00

(Annexure-IV)

**Interest Received in (Bank as per Cash Book):
All DDMA's**

S.No	Particulars	Amount
1	DDMA-Bilaspur	9,22,611.00
2	DDMA-Kinnaur	1,26,345.00
3	DDMA-Kullu	44,043.00
4	DDMA-Lahaul & Spiti	2,71,081.00
5	DDMA-Mandi	11,87,487.00
6	DDMA-Shimla	1,06,586.00
7	DDMA-Sirmaur	3,95,925.00
8	DDMA-Una	56,205.00
Total		31,10,283.00

(Annexure-V)

**Interest refunded:
All DDMA's**

S.No	Particulars	Amount
1	DDMA-Bilaspur	9,77,707.00
2	DDMA-Chamba	9,91,711.00
3	DDMA-Kinnaur	72,011.00
4	DDMA-Lahaul & Spiti	5,87,450.00
5	DDMA-Mandi	20,02,989.00
6	DDMA-Shimla	66,296.00
Total		46,98,164.00



- 177 -

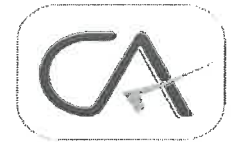
**HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY
SHIMLA (HP)**

(Annexure-VI)

**Interest received on Un-utilised SDRF/NDRF/Capacity Building payable to Govt:-
All DDMA's**

S.No	Particulars	Amount
1	DDMA-Bilaspur	(55,096.00)
2	DDMA-Chamba	(9,91,711.00)
3	DDMA-Hamirpur	2,71,197.16
5	DDMA-Kinnaur	54,334.00
6	DDMA-Kullu	8,02,155.00
7	DDMA-Lahaul & Spiti	(3,16,369.00)
8	DDMA-Mandi	5,62,404.00
9	DDMA-Shimla	40,290.00
10	DDMA-Sirmaur	3,95,925.00
12	DDMA-Una	56,205.00
Total		8,19,334.00





**CONSOLIDATED INTERNAL AUDIT REPORT OF HIMACHAL PRADESH STATE DISASTER
MANAGEMENT AUTHORITY 2013-14**

CHAPTER - I

PROJECT BRIEF

Disaster Management means a continuous and integrated process of planning, organizing, coordinating and implementing measures which are necessary or expedient for Prevention of danger or threat of any disaster, Mitigation or reduction of risk of any disaster or its severity or consequences, Capacity-building, Preparedness to deal with any disaster, Prompt response to any threatening disaster situation or disaster, Assessing the severity or magnitude of effects of any disaster, Evacuation, Rescue and Relief, Rehabilitation and Reconstruction. It comprising of six elements i.e., Prevention, Mitigation and Preparedness in pre-disaster phase, and Response, Rehabilitation and Reconstruction in post-disaster phase, defines the complete approach to Disaster Management.

On 23rd December, 2005, the Government of India took a defining step by enacting the Disaster Management Act, 2005, which envisaged creation of the National Disaster Management Authority (NDMA) headed by the Prime Minister, State Disaster Management Authorities (SDMA) headed by the Chief Ministers, and District Disaster Management Authorities (DDMA) headed by the District Magistrates or Deputy Commissioners as the case may be, to spearhead and adopt a holistic and integrated approach to disaster management (DM). There will be a paradigm shift, from the erstwhile relief-centric response to a proactive prevention, mitigation and preparedness-driven approach for conserving development gains and to minimize loss of life, livelihood and property.

Section 3 the Disaster Management Act 2005 lays down the establishment of State Disaster Management Authority at the State Government levels. Accordingly, for the State, the SDMA was notified vide notification No. Rev. D(F) 4-2/2000-V dated 1-06-2007.

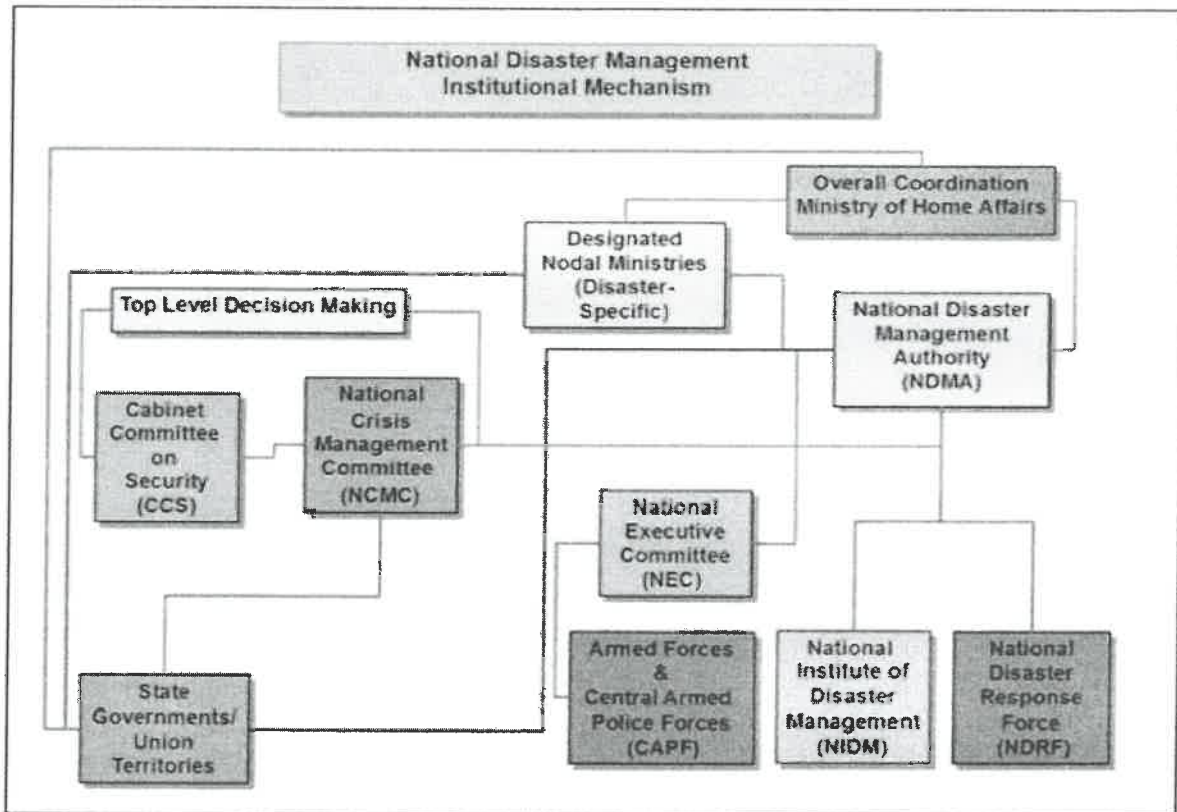
State Executive Committee

In continuation of this department's Notification of even No. dated 5th May, 2009 and in exercise of the powers conferred by sub-section(1) of section 20 the Disaster Management Act, 2005 the Governor Himachal Pradesh re-constitute the State Executive Committee to assist the State Authority in the performance of its functions and to coordinate action in accordance with the guidelines laid



down by State Authority and ensure the compliance of the directions issued by the State Government under the Act.

The Disaster Management Act, 2005 lays down institutional, legal, financial and coordination mechanisms at the National, State, District and Local levels. These institutions are not parallel structures and will work in close harmony. The institutional mechanism will facilitate the predefine roles and responsibilities to the designees accountable for disaster management at various levels as displayed in following figures and tables.



At the State level, the State Disaster Management Authority under the chairmanship of the Chief Minister stood constituted on 1.6.2007 and has the responsibility of policies, plans and guidelines for DM and coordinating their implementation for ensuring timely, effective and coordinated response to disasters. The Chief Secretary is the Chief Executive Officer of the SDMA. Besides, the SDMA has seven other members.

1.	Hon'ble Chief Minister	Chairman
2.	Hon'ble Revenue Minister	Member
3.	Chief Secretary	Chief Executive Officer, ex officio
4.	ACS cum FC (Revenue)	Member
5.	Principal Secretary (Home)	Member

6.	Principal Secretary (PWD/I&PH)	Member
7.	Principal Secretary (Health)	Member
8.	Director General of Police	Member
9.	Secretary (Revenue)	Member Secretary

State Level Disaster Management Coordination Mechanism

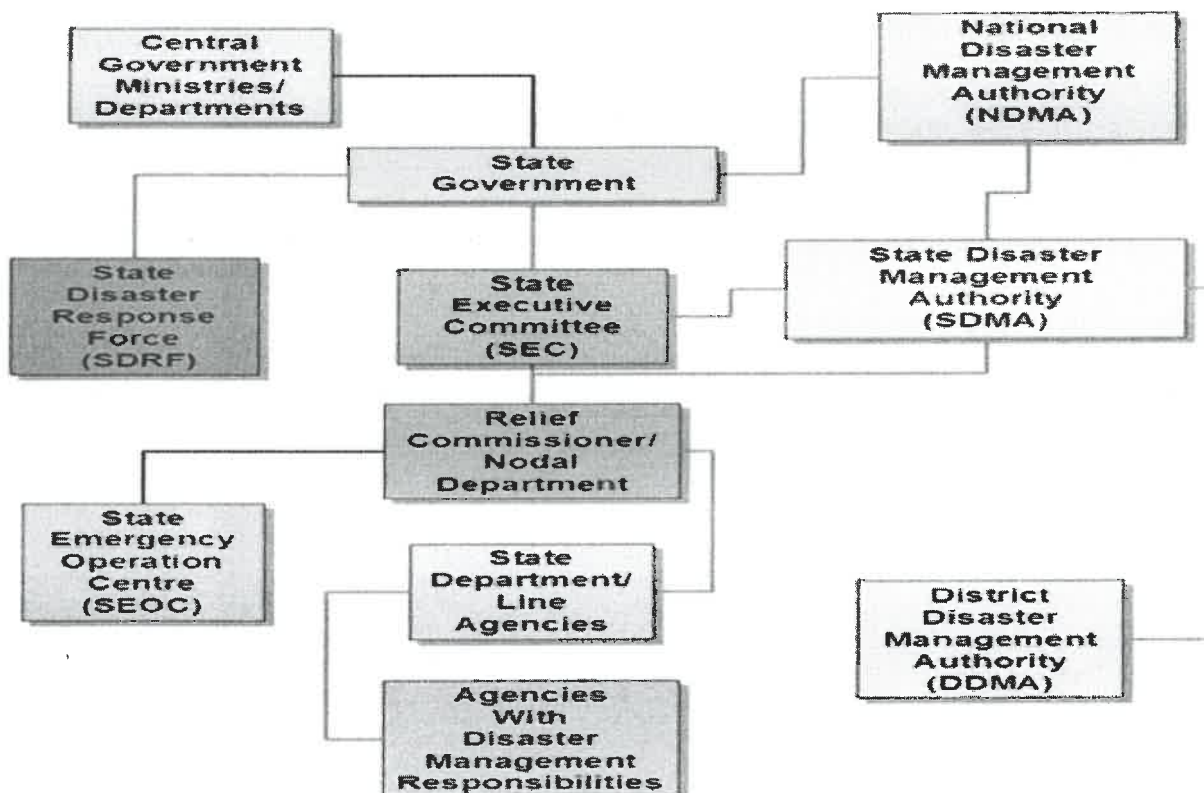


Fig: Institutional Mechanism at State Level

The SDMA inter alia approve the State Plan in accordance with the guidelines laid down by the NDMA, approve DMPs prepared by the departments of the State Government, lay down guidelines to be followed by the departments of the Government of the State for the purpose of integration of measures for prevention of disasters and mitigation in their development plans and projects, coordinate the implementation of the State Plan, recommend provision of funds for mitigation, preparedness measures, review the developmental plans of the different Departments of the State to ensure the integration of prevention, preparedness and mitigation measures and review the measures being taken for mitigation, capacity building and preparedness by the departments.

The State Executive Committee (SEC) headed by the Chief Secretary and four other Secretaries as its members shall be there to assist the SDMA in the performance of its functions. The SEC will further provide necessary technical assistance or give advice to District Authorities and local authorities for carrying out their functions effectively, advise the State Government regarding all financial matters in relation to disaster management, examine the construction, in any local area in the State and, if it

is of the opinion that the standards laid for such construction for the prevention of disaster is not being or has not been followed, may direct the District Authority or the local authority, as the case may be, to take such action as may be necessary to secure compliance of such standards, lay down, review and update State level response plans and guidelines and ensure that the district level plans are prepared, reviewed and updated, ensure that communication systems are in order and the disaster management drills are carried out periodically. The SEC will also provide information to the NDMA relating to different aspects of DM.

The crisis management group at State and districts level has been constituted for the State. The State Crisis Management Group (SCMG) is headed by the Chief Secretary. The SCMG shall normally handle all crisis situation and advice and guide the District Crisis Management Group (DCMG) also. The DCMG is headed by the District Magistrate and is responsible for on -scene management of the incident emergency.

There is a State Emergency Control Room in the HP Secretariat, Chotta Shimla and Himachal Pradesh 171001 to provide Secretarial support to the Himachal Pradesh State Disaster Management Authority and also facilitate the functioning of the Authority. 1070 is the Helpline Line No. of State Emergency Control room which is operational 24 x 7. This Control Room will receive the information from various sources. It shall be in constant contact with the District Disaster Control Rooms, Police Control Rooms. The State Emergency Control Room will receive the information, record it properly and put up to the State Disaster Management Authority instantly. Similarly, the instructions passed by the State Authority shall be conveyed to the addressees and a record maintained to that effect.

The Himachal Pradesh State Disaster Management Authority is involved in the Management of large-scale Disasters. The Divisional Commissioner in consultation with other members of the Authority shall decide its involvement after the receipt of the report from the Deputy Commissioner of the Districts.

As per section 25 (3) of the Act, where there is a Zila Parishad in the district, the Chairperson thereof shall be the co-Chairperson of the District Authority and section 25 (4) states that an officer not below the rank of Additional District Magistrate or Additional Deputy Commissioner as the Chief Executive Officer of the District Authority for exercising the powers and perform functions prescribed by the State Government or designated by the District Authority. The DDMA may meet when necessary with time and place being selected by the Chairperson. Under section 28 District Authority as and when considers necessary, constitute one or more advisory committees and other committees for the efficient discharge of its function and appoint from amongst its members the Chairperson of the committee formed and any person associated with the committee or sub – committee will be paid allowances as may be prescribed by the State Government.

District Disaster Management Committee (DDMC)



-182-

The Deputy Commissioner will be responsible for coordination of all disaster management activities at the district level. There shall be a district disaster management authority head by Deputy Commissioner. The district authority shall approve the disaster management planning's and review all the measures related to pre and post phases to the hazards. The district disaster management committee comprises member from Zilla Parishad / panchyat, different line department, NGOs and other to be notified by the department of disaster management from time to time. Specific Committees may be formed by chairman of district authority such as DM Relief Committee, DM Rehabilitation Committee etc.



4DIN ÷ 21543102AAAAAG1150

CHAPTER-II

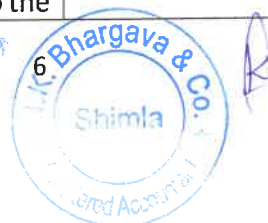
CONSOLIDATED INTERNAL AUDIT OBSERVATION OF HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY 2013-14

1) LIMITATIONS ON PROCEDURES PERFORMED: -

Our ability to perform all procedures depended upon the extent of books and record completed and quality of information and explanation provided at the time of audit. Pending completion of books and records and non-reconciliation of bank and other accounts, unavailability of documents /information's required, restricted us from commenting on the correctness and reporting thereon. Our procedure constituted an audit of accounts of the Authority as set out in the appointment letter. The procedures carried out in accordance with auditing standards issued by the Institute of Chartered Accountants of India (ICAI) or an audit under any other applicable laws. Our report is based on the documents and records produced to us for audit and information and explanations given to us by DDMA's/Div- Com and HPSDMA.

2) ALLOCATION / UTILIZATION OF SDRF/ NDRF FUND OF THE GOVT. OF HP AND GOI: -

S.No.	Observation	Suggestions	Management/ Concerned Officer Reply
i.	As per the allocation of SDRF / NDRF fund allocated by the Government of India and Govt of HP for the year 2013-14, total funds worth Rs. 293.20 Crore were released by the Central Government and Government of Himachal Pradesh, the State transferred these funds to executing agencies in various Departments, Districts and Blocks considering that the allocated SDRF / NDRF Funds have been fully utilized during the year. However, during the course of audit, we observed that out of total fund allocated /transferred to executing agencies, funds are still lying unutilized at Districts, Blocks, Panchayats and other Departments level. Therefore, we are unable to form an opinion upon the actual utilization at such block / Departments level in the absence of related supporting documents / utilization certificates being provided by such block / Departments. Our audit is limited up to the	We have already provided a suggested format of Utilisation Certificate (UC). Utilisation Certificate is still awaited from various Govt departments/ agencies.	



189

	sanction by the HPSDMA / DDMA and we unable to verify the actual expenditure incurred by various executing agencies of HPSDMA / DDMA. In our opinion, it is recommended to HPSDMA / DDMA to account for the actual utilization of funds on the basis of Standardized Utilization Certificates to be received from the respective Block / Departments for proper accounting and internal control.		
ii.	We have observed the large amount of funds remaining unutilized, as is evident from the records provided to us during the course of audit.	In our opinion, the funds need to be allocated / disbursed to DDMA's / Other Various Department / Executing Agencies based upon more precise estimates to be received from the DDMA's / Other Departments / Executing Agencies.	
iii.	We observed SDRF / NDRF Fund sanctioned by HPSDMA / DDMA is not accurately categorized as SOON / COON as well as head wise allocation. It results in mismatch of fund received by DDMA / Various Deptt. / Executing agencies under SOON / COON as well as head wise allocation and further released by DDMA's to various Govt. Dept / Agencies.	In our opinion sanction authority shall keep the track of SOON / COON as well as head wise allocation while sanctioning of SDRF / NDRF Fund.	
iv.	During the year, we found that funds to the tune of about Rs. 42.18 Crore (inclusive of bank interest) were lying unspent in various bank accounts of DDMA's apart from funds unutilised at various executing agencies as at 31.03.2013. Our Scope of Audit is limited to the HPSDMA and DDMA level, hence we are unable to form an opinion on the unutilised fund lying with various Dept / Executing Agencies.	This position in our opinion requires attention and the Controlling Office should issue specific guidelines for fund utilization as well as submission of utilization certificate with mention of fund unutilised. We have already provided a suggested format of UC for better control and identifying actual utilisation of SDRF / NDRF Fund. Utilisation Certificate is still awaited from various Govt	

		departments / agencies. Hence, we are unable to form an opinion on actual utilisation of SDRF / NDRF Fund.	
v	Apart from funds to DDMA's, funds allocated / transferred to various department's offices such as PWD, IPH, MC Shimla, Home guard, HPSEB, Agriculture and Horticulture have not been audit, that is audit of funds transferred to these departments. SDRF / NDRF Fund transferred to these offices / departments have been treated as utilized on the basis of UC submitted by these department / offices. It is worth mentioning over here that against the total SDRF / NDRF Fund disbursed as mentioned in Sr. No. i., SDRF / NDRF Fund worth Rs 148.54 Crore has been utilized through these departments / offices, which is about 50 % of the total SDRF / NDRF Fund issued during the year. The UC submitted by executing agencies generally does not contain the exact details of time / amount spent in a financial year and unutilized fund lying in Bank / Treasury.	This position in our opinion requires attention and the Controlling Office should issue specific guidelines for fund utilization and submission of utilization certificate for the financial year under the Disaster Management Act. We have already provided a suggested format of UC for better control and actual utilization of SDRF / NDRF Fund. Utilisation Certificate is still awaited from various Govt departments/ agencies. hence, we are unable to comment on actual utilization of SDRF/NDRF Fund.	
vi.	During the course of audit, we have observed that in some cases SDRF / NDRF Fund has not been spent for the purpose as defined in the guidelines / norms fixed.		
vii.	We have reflected SDRF / NDRF Fund received from GOI/ Govt of HP of Rs. 293.20 Crore in Balance Sheet, Receipt and Payment Account and Income Expenditure Statement as per Excess and surrender - 2245 relief account prepared by DIV-COM/HPSDMA, Shimla. SDRF/NDRF Capacity Building Expenditure has been reflected from their respective Cash Book of DDMA's and HPSDMA whereas Expenditure of executing agencies has been provided equivalent of of SDRF/NDRF Fund released during the year as per Excess and surrender -2245	This position in our opinion requires attention and the Controlling Office should issue specific guidelines for fund utilization and submitting utilization certificate along with fund unutilised. We have already provided the suggested format of UC for better control and actual utilisation of SDRF/NDRF Fund. Utilisation Certificate is still	

	<p>relief account prepared by DIV-COM/HPSDMA, Shimla.</p> <p>On the basis of stated fact above SDRF/NDRF fund with treasury has been shown in Annexure -i showing the difference in balances with treasury as information provided by the DIV- COM, Shimla.</p>	<p>awaited from various Govt departments/ agencies. hence, we are unable to comment on actual utilisation of SDRF/NDRF Fund.</p>	
--	---	--	--

3) **BANK/TREASURY: -**

S.No.	Observation	Suggestions	Management/ Concerned Officer Reply
i.	<p>DDMA- Solan, no separate account for funds received under various SDRF / NDRF Funds have been maintained as per the Norms / Guidelines issued by Government. In the absence of separate designated bank account, balances remaining unspent and interest earned thereon under a particular fund cannot be verified. DDMA Solan has not maintained Separate Cash Book. DIV - COM, Shimla has not maintained Cash Book of SDRF / NDRF Fund and have not reconciled Fund released / Diverted from SDRF / NDRF Fund and hence we are unable to form an opinion. The Complete treasury statement of Fund diverted / released from treasury are not available in the records. So, we are unable to form an opinion on the Treasury reconciliation and Balance of Fund lying with treasury.</p>	<p>DDMAs shall maintain a separate Bank Account and a Separate Cash Book along with subledger for SDRF / NDRF Fund for better control of maintenance of books of account, Utilisation certificate and interest earned on SDRF/ NDRF Fund.</p>	
ii.	<p>Several units specially Chamba, Nahan, Mandi, Hamirpur, Kullu and Dharamshala are maintaining multiple bank accounts, thereby un-</p>	<p>This position is abnormal in our opinion and effect of bank reconciliation</p>	

	necessarily creating the need for extra accounting entries and reconciliation work. Our scrutiny of Bank reconciliation, reveals several differences both less and excess amount, pending for adjustment in Cash Book of the SDRF / NDRF and Capacity Building fund. The same has been reconciled and provided in bank reconciliation statement to respective units for the year ended for your ready reference.	needs to be taken in Cash Book on priority basis in a time bound manner so as to avoid any chances of embezzlement /malpractice etc.	
iii.	Bank reconciliation statement of Shimla (DDMA) includes Cash in Chest/Cash in Hand of Rs. 1,36,495/- kept for immediate relief, Necessary guidelines to maintain cash balances, balance confirmation and detail of cash in chest was not produced before us at the time of audit to verify the correctness of the same.		

4) UTILIZATION CERTIFICATES: -

S.No.	Observation	Suggestions	Management/ Concerned Officer Reply
i.	General scrutiny of UC's submitted by the executing agencies, reveals that these certificates have not been submitted in the prescribed format and does not contain appropriate details and nature of expenses with all relevant supporting documents. These utilization certificates are self-attested by the HDO / DDO and have not been verified from an external verifier / Chartered Accountant. We recommend that the management should strictly ensure submission of UC's in prescribed format along with all relevant details / supporting documents and duly certified by an external verifier / Chartered Accountant.	We have already provided the suggested format of UC for better control and actual utilization of SDRF/NDRF Fund. Utilisation Certificate is still awaited from various Govt departments/ agencies. hence, we are unable to comment on actual utilization of SDRF/NDRF Fund.	



-188-

--	--	--	--

5) **TAX DEDUCTION AT SOURCE (TDS): -**

S.No.	Observation	Suggestions	Management/ Concerned Officer Reply
i.	<p>We are of the opinion that payments to professional contractors, suppliers etc are subject to Deduction of Tax at Source under the Income Tax Act 1961.</p> <p>In many districts casual staff under DDMA has been engaged from outsourced parties (Manpower Supplier) such as NIELIT's and Sarawati.com etc. for functioning of DOEC (District Emergency Operation Center). However, no Tax at Source has been deducted under section 194C of Income Tax Act.</p>	<p>Compliance of TDS under the Income Tax, Act shall be complied to avoid levy of Interest and Penalty under Income Tax Act, 1961. Details of Non deduction has been provided in Separate report of DDMA's.</p>	

6) **INTEREST EARNED ON UNSPENT SDRF/NDRF FUND WITH BANK: -**

S.No.	Observation	Suggestions	Management/ Concerned Officer Reply
i.	<p>Guidelines should be issued with regard to the accounting of interest earned on idle funds lying in banks to be followed uniformly by all the DDMA's, Blocks, Departments and Executive Agencies. In several of the DDMA's / offices, interest earned from bank has been transferred to HPSDMA / Divisional Commissioner Officer, whereas, in few other DDMA's / offices, no entries for the interest income have been incorporated in the books of accounts. In few other cases the interest earned has not been transferred to</p>	<p>DDMA's/ Various Deptt/ Executing Agencies Shall refund interest earned on NDRF/ SDRF Fund to Divisional Commissioner, Shimla on Quarterly. DDMA's Should also collect the interest earned on SDRF / NDRF Fund released to various Govt Department/ Agencies etc at their level and the</p>	

	HPSDMA / Divisional Commissioner. In our opinion, interest earned in Idle Fund should be refunded to funding agencies.	same shall also refund to Divisional Commissioner, Shimla. If any interest earned by the above said department has not refunded till date then they should refund interest earned on NDRF/SDRF Fund to Divisional Commissioner, Shimla on time bound manner.	
ii.	Interest received by DDMA- Kangra on SDRF/NDRF fund has not been refunded accumulated interest up to 31.03.2013 and for the year ended 31.03.2014 Rs. 1.59 Crore.		

7) **MAINTENANCE OF RECORD AND COMPLIANCE: -**

S.No.	Observation	Suggestions	Management/ Concerned Officer Reply
i.	<p>Generally, cash book has not been maintained as principal book of accounting. No voucher has been prepared and sanction order has been treated as payment /expenditure support. In many units, complete entries on account of Bank interest and Bank charges have not been incorporated in the cash book. Further, there is no system to reconcile banks at regular intervals. In fact, no reconciliation has been done in most of the units, thereby leaving behind open scope for irregularities remaining un-discovered for a long period of time.</p> <p>In the absence of process as stated above and also in the absence of maintenance of ledger account, we have to spent a great deal of time to reconcile the account and to draw a Receipt and Payment Account at each DDMA and HPSDMA.</p>	<p>In our opinion it may be advisable to impart proper training for maintenance of books of account and Bank Reconciliations Statements in tally accounting software for better control on financial records. HPSDMA, Shimla has already installed Tally Accounting Software at DDMA's and also has instructed to maintain the Accounting records of SDRF/ NDRF fund and Capacity Building fund in Tally Accounting Software.</p>	



ii.	Apparent weaknesses in the accounting and internal control at the level of executing agencies with proper maintenance of Books of Account and Bank Reconciliation etc.		
-----	--	--	--

"As per our Internal Audit Report"

for NK Bhargava & CO.,

CHARTERED ACCOUNTANTS,

(FRN - 00429N)



PARTNER



UDIN / 21543102AAAAAG1150

CHAPTER-II

CONSOLIDATED INTERNAL AUDIT OBSERATION OF HIMACHAL PRADESH STATE DISASTER MANAGEMENT AUTHORITY 2019-20

S.No.	Observation	Suggestions	Management/Concerned Officer Reply
1.	<p><u>LIMITATIONS ON PROCEDURES PERFORMED:-</u></p> <p>Our ability to perform all procedures depended upon the extent of books and record completed and quality of information and explanation provided at the time of audit. Pending completion of books and records and non-reconciliation of bank and other accounts, unavailability of documents/information required, restricted us from commenting on the correctness and reporting thereon. Our procedure constituted an audit of accounts of the Authority as set out in the appointment letter. The procedures carried out in accordance with auditing standards issued by the institute of Chartered Accountants of India (ICAI) or an audit under any other applicable laws. Our report is based on the documents and records produced to us for audit and information and explanations given to us by DDMA's/Div- Com and HPSDMA.</p>	--	Introductory, hence no comments
2.	<p><u>ALLOCATION/UTILIZATION OF SDRF/NDRF FUND OF THE GOVT. OF HP AND GOI:-</u></p> <p>i.) As per the allocation of SDRF/NDRF fund allocated by the Government of India and Govt of HP for the year 2019-20, total funds worth Rs. 744.49 Crore were released by the Central Government and Government of Himachal Pradesh, the State transferred these funds to executing agencies in various Departments, Districts and Blocks considering that the allocated SDRF/NDRF Funds have been fully utilized during the year. However, during the course of audit, we observed that out of total fund allocated /transferred to executing</p>	<p>We have already provided a suggested format of Utilisation Certificate (UC) Utilisation Certificate is still awaited from various Govt departments /agencies.</p>	<p>It is stated that as per prevailing practice, funds are released to executing agencies through Treasury (e-vitaran) after preparing bill by Divisional Commissioner, Shimla. Funds to Deputy Commissioners are being released through e-vitaran and to other executing agencies through Bank draft/cheque by the treasury. Subsequently. DCs/Deptt. draw funds and park in bank which is against the provision of Rule 183 (3)(v) of HP Treasury Rules, 2017.</p>

<p>agencies, funds are still lying unutilized at Districts, Blocks, Panchayat and other Departments level. Therefore, we are unable to form an opinion upon the actual utilization at such block /Departments level in the absence of related supporting documents/ utilization certificates being provided by such block/Departments. Our audit is limited up to the sanction by the HPSDMA/DDMA and we unable to verify the actual expenditure incurred by various executing agencies of HPSDMA / DDMA. In our opinion, it is recommended to HPSDMA /DDMA to account for the actual utilization of funds on the basis of standardize Utilization Certificates Block / Departments for proper accounting and internal control.</p>		<p>This matter has also been raised by the CAG of India vide DO letter No. 104/GA/NTA, FA&AA/HP/170-2020 dated 3.2.2021 (Annexure-A). As per advice of CAG of India, this department is considering matter to stop this practice from the next financial year and to park the funds in Treasury only and not to draw funds and park in the bank. This practice will ensure that unutilized funds will remain in Treasury only. So far as utilization certificates are concerned, all DCs/Deptt. are being requested to collect the same and produce before audit during next audit.</p>
<p>ii.) We have observed the large amount of funds remaining unutilized, as is evident from the records provided to us during the course of audit.</p>	<p>In our opinion, the funds need to be allocated / disbursed to DDMA's, other various departments / Executing Agencies based upon more precise estimate to be received from the DDMA's / Other departments / Executing Agencies .</p>	<p>Presently, funds to various executing agencies are being released based on their demand as well as quantum of funds available under SDRF/NDRF. However, as per advice of audit efforts are being made to release funds based on realistic demand of funds in future.</p>
<p>iii.) We observed SDRF/NDRF Fund sanctioned by HPSDMA/DDMA is not accurately categorized as SOON/COON as well as head wise allocation .It results in mismatch of fund received by DDMA/Various departments / executing agencies under SOON/COON as well as head wise allocation ad further released by DDAs to various Govt. Dept./Agencies.</p>	<p>In our opinion sanction authority shall keep the track of SOON /COON as well mas head wise allocation while sanctioning of SDRF /NDRF fund.</p>	<p>The funds are being managed as per provision in budget book under Soon/Coon schemes which is as per practice of budget procedure, hence no comments. Soon/Coon differentiate provision of Central and State Funds in budget book only.</p>
<p>iv.) During the year, we found that funds to the tune of about Rs. 111.63 Crore (inclusive of bank interest) were lying unspent in various bank accounts of DDMA's apart from funds unutilised at various executing agencies as at 31.03.2020. Our Scope of audit is limited to the HPSDMA and DDMA level, hence we are unable to from an opinion on the unutilised fund lying with various Dept. /executing</p>	<p>This position in our opinion requires attention and the Controlling Office should issue specific guidelines for fund utilization as well as submission of utilization certificates with unutilised. We have already provide a suggested format of UC for better control and identifying actual</p>	<p>It is correct that huge balances remain with DCs/Deptts. at the end of year. To avoid this practice, action is being taken as already explained in para-2 above.</p>

	agencies.	utilisation of SDRF /NDRF Fund . Utilisation Certificates is still awaited from various Govt Department / agencies Hence, we are unable to from an opinion on actual utilisation of SDRF /NDRF Fund.	
	v.) Apart from funds to DDMA's funds allocated /transferred to various department's offices such as PWD, IPH, MC Shimla, Home guard, HPSEB, Agriculture and Horticulture have not been audit, that is audit of funds transferred to these departments. SDRF/NDRF fund transferred to these offices /department have been treated as utilized on the basis of UC submitted by these department/offices. It is worth mentioning over here that against the__total SDRF/NDRF fund disbursed as mentioned in Sr.No. i., SDRF/NDRF fund worth RS.451.30 Crore has been utilized through these department /offices, which is about 60% of the total SDRF/NDRF fund issued during the year. The UC submitted by executing agencies generally does not contain the exact details of time /amount spent in a financial year and unutilized fund lying in bank /Treasury.	This position in our opinion requires attention and the controlling office should issue specific guidelines for fund utilization and submission of utilization certificates for the financial year under the Disaster Management Act. We have already provided a suggested format of UC for better control an actual utilization of SDRF/NDRF Fund. Utilisation Certificates is still awaited from various Govt department/ agencies. Hence, we are unable to comment on actual utilization of SDRF/NDRF fund.	All DCs and Departments are being requested to send utilization certificates for each financial year which will be shown to audit during next audit
	vi.) During the course of audit, we have observed that in some cases SDRF/NDRF Fund has not been spent for the purpose as defined in the guidelines / norms fixed,	=	This department has already circulated instructions of GOI regarding Norms of assistance fixed by the GOI for the utilization of SDRF/NDRF. These guidelines are reiterated from time to time. Since, funds are utilized by concerned DCs/deptt. at their own level, this office come to know such cases of diversion/utilization of funds for those activities for which as per norms, there is no provision though audit. The record of such transactions remain with the office of SDMs concerned where actual payment is made. To avoid any malpractice, audit of the AG office is being carried out from time to time. However, instructions are

			being issued to all concerned to ensure proper check and to strictly adhere the guidelines in future.
	<p>vii.) We have reflected SDRF /NDRF Fund received from GOI /Govt of H.P of Rs.744.49 Crore in Balance Sheet, Receipt and Payment Account and Income Expenditure Statement as per Excess and surrender – 2245 relief account prepared by DIV –COM/ HPSDMA Shimla.</p> <p>SDRF /NDRF Capacity Building Expenditure has been reflected from their respective Cash Book of DDMA's and HPSDMA whereas expenditure of executing agencies has been provided equivalent of SDRF./ NDRF fund released during the year as per Excess and surrender -2245 relief account prepared by DIV-COM-HPSDMA, Shimla.</p> <p>On the basis of stated fact above SDRF/NDRF fund with treasury has been shown in Annexure –ii showing the difference in balances with treasury as information provided by the DIV-COM,Shimla</p>	<p>This position in our opinion requires attention and the Controlling Office should issue specific guidelines for fund utilization certificates along with fund utilised.</p> <p>We have already provided the suggested format of UC for better control and actual utilisation of SDRF/NDRF fund Utilisation Certificate is still awaited from various Govt department /agencies. Hence, we are unable to comment of SDRF/NDRF fund.</p>	<p>The funds are being released by the office of Divisional Commissioner to all concerned on the basis of sanction being released by DMC. All the record of receipt and payment of funds are being maintained by them. Therefore, figures of excess and surrender submitted to FD seems correct, hence no comments. However, they are being requested to obtain utilization certificate from the user department for the last years.</p>
3.	<p><u>BANK /TREASURY:-</u></p> <p>i.) DDMA –Solam no separate account for fund received under various SDRF/NDRF Funds have been Maintained as per the Norms / Guidelines issued by Government .In the absence of separate designated bank account , balances remaining unspent and interest earned thereon under a particular fund cannot be verified . DDMA Solam has not has not maintained Separate Cash Book. DIV-COM, Shimla has not maintained Cash Book of SDRF /NDRF fund and have not reconciled Fund released/ Diverted from SDRF/NDRF Fund and hence we are unable to form an opinion. The Complete treasury statement of fund diverted / released from treasury are not available in the record. So, we are unable to form opinion on the Treasury reconciliation and Balance of fund lying with treasury.</p>	<p>DDMA's shall maintain a Separate Bank Account and a Separate Cash Book along with sub ledger for SDRF/NDRF fund for better control of maintenance of books of account Utilisation certificate and interest earned on SDRF/NDRF fund</p>	<p>Instructions are being issued to all concerned to maintain separate cash book as well as keep account in one bank instead of various banks for better control and reconciliation purposes with bank and treasury.</p>
	ii.) Several units especially	This position is abnormal	All concerned units are being requested

	<p>Chamba, Nahan, Mandi, Kullu, and Dharamshala are maintaining multiple bank accounts, thereby unnecessarily creating the need for extra accounting entries and reconciliation work. Our scrutiny of Bank reconciliation work, our scrutiny of Bank reconciliation, reveals several differences both less and excess amount, pending for adjustment in Cash Book of the SDRF/NDRF and Capacity Building fund. The same has been reconciled and provided in bank reconciliation statement to respective units for the year ended for ready reference.</p>	<p>in our opinion and effect of bank reconciliation needs to be taken in Cash Book on priority basis in a time bound manner so as to avoid any chances of embezzlement /malpractice etc.</p>	<p>to open separate bank account for SDRF/NDRF transactions to ensure proper bank and treasury reconciliation in future as well as to avoid any chances of embezzlement/malpractice etc.</p>
	<p>iii.) Bank reconciliation statement of Shimla (DDMA) includes Cash in Chest/cash in hand of RS.1,20,695/-kept for immediate relief , Necessary, guidelines to maintain and detail of cash in chest was not produced before us the at the time of audit to verify the correctness of the same.</p>	--	<p>Comments of DC Shimla will be sought in this regard.</p>
4.	<p>UTILIZATION CERTIFICATES:- i.) General scrutiny of UC's submitted by the Executing agencies, reveals that these certificates have not been submitted in the prescribed format and does not contain appropriate details and nature of expenses with all relevant supporting documents. These utilization certificates are self- attested by the HOD /DDO and have not been verified from an external Chartered Accountant. We commend that the management should strictly ensure submission of UC's in prescribed format along with all relevant details / supporting documents and duly certified by an external verifier/ Chartered Account.</p>	<p>We have already provided the suggestion format of UC for better control and actual utilization of SDRF /NDRF Fund. Utilization Certificates is still awaited from various departments /agencies. Hence, we are unable to comment on actual utilization of SDRF/NDRF fund.</p>	<p>The utilization certificates issued by the concerned DDOs seem to be acceptable being a responsible officer. There is no such provision to get it certified by the external verifier/Chartered Accountant.</p>
5.)	<p>TAX DEDUCTION AT SOURCE (TDS):- i.) We are of the opinion that payments to professional contractors, suppliers etc. are subject to Deduction of Tax at Source under the Income Tax Act 1961. In many districts casual staff under DDMA has been engaged from outsourced parties</p>	<p>Compliance of TDS under the Income Tax, Act shall be complied to avoid levy of Interest and penalty under Income Tax Act, 1961. Details of Non deduction has been provided in</p>	<p>All DDMA's are being requested to deduct TDS from the agencies as per provision of IT Act.</p>

	(Manpower Supplier) such as NIELIT's and Saraswati.com etc. for functioning of DEOC (District Emergency Operation Center). However, no Tax at Source has been deducted under section 194C of Income Tax Act.	Separate report of DDMA's.	
	ii.) We observed that outsourced manpower supplier (NIELIT) has charged GST on Bill.	We recommend that legal opinion needs to be taken with regard to the applicability / exemption of GST charged by NIELIT / Sarswati.Com on manpower supply to avoid the excess cost. i.e. GST component being charged by the NIELIT / Sarswati.com. Details of CGST & SGST Paid of Rs. 8,88,146/- & Rs. 8,88,46/- respectively are given in Annexure-I.	Necessary clarification will be taken from IT department.
	iii.) As per Section 51 of the CGST Act, 2017 read with Rule 66 of the CGST Rules, 2017, Tax Deduction at Source (TDS) are required to be deducted by a department of establishment of the Central Government of State Government; or b) local authority; or c) Governmental agencies; On suppliers of taxable goods or services or both to the deductor (s), where the total value of such supply, under a contract, exceeds INR 2,50,000/-	our opinion registration under section 51 of CGST Act, As Tax Deductor should be taken to facilitate proper compliance to the same. HPSDMA and DDMA's need to obtain the said registration at the earliest to avoid the penalty and interest on late deposit/non deduction of TDS under CGST ACT, 2017. GST TDS has not been deducted @ 1% for CGST Rs. 98,682/- and SGST Rs. 98,682/- are given in annexure-i.	As per advice, we will be taking up matter with the IT department for registration under Section 51 of the CGST Act.
6.)	<u>INTEREST EARNED ON UNSPENT SDRF/NDRF FUND WITH BANK:-</u> i.) Guidelines should be issued with regard to the accounting of interest earned on idle funds lying in banks to be followed uniformly by all the DDMA's, Blocks, Departments and Executive Agencies. In several of the DDMA's/ offices, interest earned from bank has been transferred to HPSDMA/	DDMA's/Various Department/Executing Agencies shall refund interest earned on NDRF/ SDRF Fund to Divisional Commissioner, Shimla on Quarterly. DDMA's should also collect the	All DCs/Deptt. have been requested to refund interest to the Divisional Commissioner Shimla account which is being deposited regularly. However, they are being again requested to so needful.

	<p>Divisional Commissioner Officer, whereas, in few other DDMA's/ offices, no entries for the interest income have been incorporated in the books of accounts. In few other cases the interest earned has not been transferred to HPSDMA/ Divisional Commissioner. In our opinion, interest earned in Idle Fund should be refunded to funding agencies.</p>	<p>interest earned on SDRF/NDRF Fund released to various Govt Department/ Agencies etc. at their level and the same shall also refund to Divisional Commissioner, Shimla. If any interest earned by the above said department has not refunded till date then they should refund interest earned on NDRF/SDRF Fund to Divisional Commissioner, Shimla on time bound manner</p>	
	<p>ii.) Interest received by DDMA- Kangra on SDRF/NDRF fund has not been refunded for the year ended 31.03.2020 is Rs. 137.57 Lakh.</p>		<p>If despite of clear instructions to deposit interest in Divisional Commissioner account, DC Kangra has not deposited the same, he will be requested to deposit the same immediately.</p>
<p>7.)</p>	<p><u>MAINTENANCE OF RECORD AND COMPLIANCE:-</u> i.) Generally, cash book has not been maintained as principal book of accounting. No voucher has been prepared and sanction order has been treated as payment/expenditure support. In many units, complete entries on account of Bank interest and Bank charges have not been incorporated in the cash book. Further, there is not system to reconcile banks at regular intervals. In fact, no reconciliation has been done in most of the units, thereby leaving behind open scope for irregularities remaining undiscovered for a long period of time.</p> <p>In the absence of process as stated above and also in the absence of maintenance of ledger account, we have to spent a great deal of time to reconcile the account and to draw a Receipt and Payment Account at each DDMA and HPSDMA.</p>	<p>In our opinion it may be advisable to impart proper training for maintenance of books of account and Bank Reconciliations Statements in tally accounting software for better control on financial records. HPSDMA, Shimla has already installed Tally Accounting Software at DDMA's and also has instructed to maintain the Accounting records of SDRF/NDRF fund and Capacity Building fund in Tally Accounting Software.</p>	<p>Action will be taken to train officials of DDMA's to maintain accounts on tally software which stand installed in all DDMA's. Training will be imparted to the officials for recording entries and to carry out bank reconciliation through tally accounting software.</p>
	<p>ii.) Apparent weaknesses in the accounting and internal control at the level of executing agencies with proper maintenance of Books of Account and Bank Reconciliation etc.</p>		<p>There are no account knowing officials in various DDMA's. However, they will be trained in proper maintenance of books of accounts and bank reconciliation work.</p>

Ram Mohan Johri
Director General



Annexure A

भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय
10, बहादुरशाह ज़फर मार्ग,
नई दिल्ली-110 124
OFFICE OF THE
COMPTROLLER & AUDITOR GENERAL
OF INDIA
10, BAHADUR SHAH ZAFAR MARG,
NEW DELHI - 110 124
दिनांक / DATE 03/02/2021

D.O.No. 104 /GA/NTA, FA&AA/HP/170-2020

Respected Sir,

We are in receipt of your letter dated 22-01-2021 regarding the finalization of accounts. The points raised in the letter have been examined with reference to the supporting documents, response of the state government offices/officials and key documents produced by the AG office. The point wise reply to issues raised is enclosed. However, I will take this opportunity to mention a few facts:

- i) As per Rule 183 (3) (V) of Himachal Pradesh Treasury Rules 2017, no money is to be withdrawn from the Treasury unless it is required for immediate disbursement. Rule 184 (1) stipulates that it is a serious irregularity to draw money and deposit them in the cash chest or bank. It is understood that these rules are to be followed in letter and spirit for transparency and credibility in accounts and the prime responsibility for this lies with the Finance Department of the State Government duly facilitated by the AG (A&E) office. While compiling the accounts a certificate is given which states that accounts have been compiled as per existing rules. The request made in your D.O. letter referenced above has been examined in this perspective. *In case, ground realities warrant a change in the rules, a considered decision in this respect may please be taken after following the Government Accounting Rules/General Financial Rules/Receipt and Payment Rules and the prescribed procedures in consultation with AG office.*
- ii) Pr. AG wrote several demi-official letters in the month of June/July 2020, well before preparation and finalization of the annual accounts. to the concerned departmental head/Secretaries and copy to the Addl. Chief Secretary (Finance) (copy of all the letters enclosed) providing the details of specific vouchers under Objection Book Suspense (OB) and requested to provide the details of money spent/ expenditures made to clear the OB. **No response to these letters has been received.** This has NOT ONLY delayed the finalization of accounts by 3 months but has left the AG office with no option but to act as per extant rules to close the accounts and transfer the amount to OB suspense. It is an acceptable fact that accounts have to be finalized as per a time schedule and hence available options have to be exercised. It may please be noted that after constant persuasion (eight months), the only available supporting documentation available was bank transfer advices which have been named as vouchers.

- iii) It is felt that, in case the request to book it as expenditure is considered, it will result in booking expenditure for fund transfers that may not have resulted in any expenditure. It will ALSO create an anomalous situation in which amount actually spent later on will escape the financial scrutiny of the state authorities and hence will dilute the financial control mechanism. It will also be difficult to trace the end use of money which can be misappropriated/utilized for a purpose other than for which it was sanctioned as the money has already gone out of Government account. In this context, it may please be noted that amount under OB suspense has been reduced to Rs 1373 Cr from the initial amount of around Rs. 1800 crores in cases where collateral evidence suggests that amount has been utilized till the date of approval of accounts.
- iv) The debt position of the state is a cause of concern. Union and State finances 2017-18 at a glance indicate:
- a) Share of own resources (tax, non-tax and share of net proceeds assigned to states) to total receipts is 25.97 percent against an all India average of 37.32 percent. Share of grants-in-aid from GOI is 47.85 percent of total receipts as against as All India average of 17.38 percent, resulting in meeting the revenue expenditure from borrowings.
- b) The ratio of debt to GSDP is 25.46 percent which is much above the average of 20 percent in special category states. This ratio of debt to GSDP has increased to 37.6 percent in 2019-20.
- c) The percentage of committed expenditure to revenue expenditure is 70 percent and is among the top three in the country and is much above the National Average of 45 percent.
- v) It is evident that two-third of the borrowings are used for the repayment of earlier borrowings instead of being used for developmental activities and Govt. has been encouraging PF retention even after the retirement of state government employees.
- vi) **Perhaps, steps are required to be taken for increasing revenue buoyancy, controlling revenue expenditure and increasing the productivity of capital expenditure.** Since, the borrowings are being used to repay earlier debts and finance burgeoning revenue expenditure, the statement that additional borrowing will be used to finance development expenditure is perhaps constrained. Over dependence on debt may lead to an unsustainable situation and a possible debt –trap as commented in previous audit reports. Hence, the request to treat OB items as expenditure to enable further borrowing cannot be deemed as affecting the developmental activities of the states.

It is true that the situation is unprecedented. But, the response in the instant case has been mainly due to non-production of documents in support of contentions made. It is not feasible to consider the request favorably as it is not only against the rules but ALSO does not meet the standards of financial propriety. It will not only dilute the financial control but can ALSO lead to financial irregularities. The issue of reconciliation is

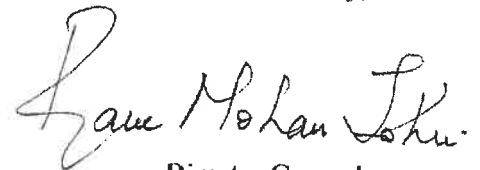
relevant when it is booked as expenditure. In the instant case it is yet to be booked as expenditure. However, reconciliation of expenditure is a very good practice and we should endeavor to continue it in future.

In essence, it is understood that State Government is committed to upholding transparency and accountability and strengthening financial control systems systems and procedures to ensure all funds are channelized as per rules and actually utilized within prescribed timeframe for the intended purposes.

This bears the approval of Deputy Comptroller and Auditor General (Government Accounts)

Best regards.

Yours sincerely,



Director General
(Government Accounts)

Shri Anil Khachi,
Chief Secretary to Govt. of Himachal Pradesh,
Himachal Pradesh Secretariat,
Shimla - 171 002

Para-wise reply to Chief Secretary's letter

Chief Secretary's Remarks	Our Submissions
<p>The Exit Conference Meeting was held on 08.01.2021 <u>on the insistence of the State Government.</u></p>	<p>Holding of entry and exit conference is a part of Standard operating procedures of CAG field offices and is done regularly. In the instant case attempts were made telephonically and officially to organize an entry conference. A&E office requested the State Govt. to hold the exit conference vide letter dated 18.12.2020 (enclosed herewith).</p>
<p>The amount booked by AG in OB (objection book) <u>suspense has already been spent</u> by the departments and accounted for in the relevant heads of account.</p>	<p>In support of the contention that money has been spent only evidence produced till date are bank transfer advices (from RBI to Scheduled Banks in savings bank accounts of Departmental Officers) which are named as vouchers. As per financial norms, even opening of the bank accounts except PLA by the DDOs in the State Treasury for budgeted money is also irregular.</p> <p>The Pr. AG wrote several demi-official letters in the month of June/July 2020, well before preparation and finalisation of the annual accounts, to the concerned departmental head/Secretaries and copy to the Addl. Chief Secretary (Finance) (copy of all the letters enclosed) seeking the details of specific expenditures incurred substantiated with the evidences so as to avoid the OB Suspense. No response to these letters delayed the finalization of accounts by 3 months. Since it was not possible to wait longer a decision was taken to close the accounts and transfer the amount to Objection Book (OB) suspense. A few of the responses were received from the officers of the rank of Deputy Secretary/ Directors and those replies were considered and if found convincing, that particular OB was cleared also by the office. As a result, amount under OB suspense has been reduced to Rs.1373 Cr from the initial amount of around Rs. 1800 crores.</p>
<p>Around Rs. 400 cr. has been released to PWD/PH. The amount remained in govt. Treasury as deposit works and is available under relevant heads of accounts in Public Account.</p>	<p>The Government of India guidelines on SDRF/NDRF provides that the unspent amount of such funds would be invested by the SEC or if the amount remained with the Government, the State Govt. will have to pay the interest thereon.</p> <p>It does not contain provisions that the funds will be kept by the State Govt. in the Public Account (through deposits of PWD/PH). Further, accounting for expenditures can perhaps be done only on actual spending on the basis of details of money spent and NOT on the basis of deposits made in the public account/bank accounts.</p>

<p>The remaining amount has been released to DCs who further allocate to the executing agencies.</p>	<p>Funds are transferred from DC to SDM and further to BDOs and as such nothing can be traced as regards to actual utilisation of the money. This is a trail of transfer of funds and not its utilization. ACS (Finance) had directed in the Exit Conference to his subordinates to provide all the details/evidences of NDRF money spent for at least two districts. But that has ALSO not been provided by the State Government till date.</p>
<p>Detailed accounting is done by the executing agencies and vouchers are retained in their offices.</p>	<p>SDRF/ NDRF specifications provide that the Accountant-General would maintain all the records of receipt and utilisation of these funds and depict true picture in Finance Account. Further, it would also be ensured <i>inter alia</i> that a) The money drawn from the SDRF/NDRF is actually utilised for the purpose for which it has been set up b) Amount is not retained under non-receipt bearing public account c) Fund is not diverted to inadmissible expenditure d) Accounting procedures are followed There have been audit para on diversion of these fund for non-calamity purposes such as repairs and maintenance of DC offices and others vide C&AG's Audit Reports. In consequent to that, the GOI has also made a cut on the grant of these funds to the State.</p>
<p>The remaining amount of around Rs. 615 crores relates to CCS Schemes linked to PFMS or Grants-in-Aid to the Boards and Corporations maintain their own account. Since the amount of Rs. 744 crore shown under Reserve Funds which adds liabilities of the State, the state will not be able to raise loans to this extent in FY 2020-21 and subsequent years.</p>	<p>This contention is not supported by facts made available to us. We have reviewed our details of OB and none of the OB item pertains to these categories as mentioned in the Chief Secretary's letter. A complete detail of all the items of OB amounting to Rs. 1377 crore is enclosed herewith for perusal. The borrowing status of the State is a cause of concern. This was detailed to the State Government in the Exit Conference. Further, the statement No. 6 – Other liabilities Public Account constitutes of several items such as Small savings, Employees PF and Reserve Funds etc. The Govt. has been encouraging PF retention even after the retirement of state employees. Hence, a small amount of Rs. 744 cr. does not have any significant impact on the borrowing limits. It was exhibited in the Exit Conference that around two-third of the borrowings are just going into repayment of the earlier borrowings instead of developmental activities. Further, this year, Govt. has already borrowed Rs. 5000 crore market loans and also about Rs. 1000 from different sources NABARD, NCD, Central Government etc. Apart from that, Overdraft and Ways and Means advances from RBI have also been taken. Therefore, as such, booking of OB</p>

<p>The situation is unprecedented. Never before any noticeable amount, much less a significant amount, has been kept under OB.</p>	<p>items has not adversely affected the developmental activities of the State. Since, the borrowings are being used to repay earlier debts and finance burgeoning revenue expenditure, the statement that additional borrowing will be used to finance development expenditure can perhaps NOT be accepted on face value. Hence, the accounting treatment of these OB items has by any stretch of imagination NOT affected the developmental activities of the states.</p>
<p>Union and State Finances at a glance for 2017-18. State has been commended for 100% reconciliation.</p>	<p>I agree that the situation is unprecedented. But, the response in the instant case has been mainly due to non-production of documents in support of contentions made. Moreover, the request made cannot be accepted as it is not only in contravention to the rules but ALSO does not meet the standards of financial propriety. In fact, in case it is booked as expenditure, it will result in booking expenditure for something which is not only NOT spent but will ALSO create an anomalous situation in which amount actually spent later on will escape the financial scrutiny of the of the state authorities. It will also be difficult to trace the end use of money and can be misappropriated/utilized for a purpose other than for which it was sanctioned as the money has already gone out of Government account. It will not only dilute the financial control but can lead to financial irregularities. However, it may please be noted that amount under OB suspense has been reduced to Rs 1373 Cr from the initial amount of around Rs 1800 crores in cases where collateral evidence suggests that amount has been utilised. I am sure you will agree that on the ground of development of the State, transparency in public expenditure and the accountability to the public cannot be compromised.</p> <p>The issue of reconciliation is relevant ONLY after it is booked as expenditure. In the instant case it is yet to be booked as expenditure. However, reconciliation of expenditure is a very good practice and we should endeavour to continue it in future.</p>

No.Rev.(DMC)(F)11-45/2017-AA
 Government of Himachal Pradesh
 Department of Revenue(DM)

From

The Additional Chief Secretary (Rev.) to the
 Government of Himachal Pradesh,

To

1. The Divisional Commissioner,
 Shimla Division, Shimla-2.
2. All Deputy Commissioners-cum-Chairman,
 DDMA's in HP

Shimla-2, dated 30th 03, 2021

Subject: Audit of the accounts of HP State Disaster Management Authority (HPSDMA) and District Disaster Management Authority (DDMA's) for the year 2013-14 to 2019-20-Audit report thereon.

Sir,

I am directed to refer to this department letter of even number dated 2.11.2020 on the subject cited above vide which a copy of an agreement signed with M/S Bhargava & Co, Chartered Accountant was sent to you for the conduct of audit of the accounts of DDMA's for the year 2013-14 to 2019-20. The audit of all DDMA's stand completed and a copy of accounts and audit report stand delivered to you. You are requested to kindly send one signed copy by Chairman, DDMA along with reply of audit report to this office for record and approval of the HPSDMA. As you know, accounts/audit report is required to be sent to AG office for certification audit and the same has to be laid on the table of Legislative Assembly as per provisions of DM Act/Rules.

Besides, the following major/serious observations have been raised by the auditors in the consolidated report of SDMA which need to give proper attention to avoid such recurrence as well as to take remedial measures to curb the present practice in future:-

minutes

1. UTILIZATION CERTIFICATES OF SDRF/NDRF FUNDS:

It has been reported that no utilization certificates were provided to the audit. It may be made clear that audit is conducted on the basis of record/vouchers. Since the vouchers remain with the concerned DDOs at District/Block level whereas circle of audit remained up to DDMA level. Due to this, in the absence of proper utilization

certificate from the agencies to whom funds are distributed, audit cannot verify actual utilization of funds. In view of this, copies of year wise utilization certificate for the funds released be kept ready to be shown at the time of certification audit by AG office in future for the period of audit report under reference.

2. UNSPENT FUNDS LYING IN TREASURY/BANK:

It has been reported that a huge funds worth Rs. 111.63 crores were lying unspent in treasury and bank at the end of March, 2020 which is a serious matter. Funds under SDRF/NDRF are released based on the demand of concerned District and there should not be any reason to keep huge funds unutilized. Moreover, these funds are meant for the immediate financial assistance/relief to the beneficiaries as per norms of GOI, which need immediate disbursement. It seems that funds are demanded in the absence of any specific demands resulting huge balance in treasury/bank. This practice is not as per provision of financial rules, which need to be stopped. Balances may be cleared immediately so that they may not reflect in subsequent years accounts.

3. BANK/TREASURY:

It has been observed that some of the districts have not maintained separate cash book/account for the SDRF/NDRF and Capacity Building and the transactions are being done in the cash book of the DC office which has created hurdles in the preparation of accounts/bank reconciliation. Therefore, it is advised that a separate cash book may be maintained for these funds to facilitate easy access to the income and expenditure under these heads.

4. OPERATION OF MULTIPLE BANK ACCOUNTS:

It has been observed that almost all districts are maintaining multiple bank accounts which create problems at the time of making bank reconciliation statement which is basic document in the preparation of balance sheet, income and expenditure statement of any account. For example DDMA Chamba has 13, Kangra 19, Kullu 10 bank accounts and so on. It is not understood why such number of bank accounts have been opened which create unnecessary problems to know the actual balances as well as preparing bank reconciliation statement. It is advised to close all accounts and keep balance in one Government bank only in future.



5. INTEREST EARNED ON UNSPENT BALANCES:

As per instructions of this department, interest earned on the unspent balance need to be deposited in the bank account of Divisional Commissioner, Shimla Division. During audit, it was noticed that some of the DDOs to whom funds are being released are not depositing interest in the above account. Some are depositing interest through challan which is not correct. Audit has pointed out that DDMA Kangra has not refunded the interest amount of Rs. 137.57 lakh by the end of March, 2020 which is a serious irregularity. It is advised that in future interest may be refunded quarterly without fail to the account of Divisional Commissioner forthwith in respect of DDMA as well as SDMs.

6. MAINTENANCE OF RECORD AND MAKING ENTRIES ON TALLY SOFTWARE:

The audit has reported various deficiencies in the maintaince of record and accounting procedure in the DDMA's. Record management supports the entire accounting function, as the beginning accounting circle starts with the creation of a record. There should be adequate cross reference between record management and accounting system to mange finances properly. Auditor has reported that cash book has not been maintained as principal book of accounting. No vouchers have been prepared and sanction order is being treated as payment/expenditure support. Further there is no process of regular bank reconciliation which should be done on monthly basis. In view of this, there is need to ensure proper accounting procedure and record management to satisfy audit.

Besides to ensure proper accounting procedure, this department had issued to all DDMA's Tally software for preparing accounts on this. It was one of the condition in tender of the audit party to prepare accounts on tally and to train officials of the DDMA's in this regard so that in future entries are made on this system to facilitate easy accounting procedure. Therefore, for the year 2020-21 and onwards all entries may be ensured on this system for which services of Computer Operators/Data Entry Operators provided for the working of DEOC can be utilized being technical persons. If needed, training can be imparted through some agency at the level of DDMA's.

7. TAX DEDUCTION AT SOURCE:

It has been reported by auditors that provision of tax deduction at source is not being adhered by DDMA's. No TDS is being deducted on payments made to professional contractors, suppliers and manpower supplier like NIELIT and Saraswati.com etc. which can invite levy of interest and penalty under IT Act. Auditors have supplied list of such parties in the report of DDMA's. Action may be taken to recover the same and ensure that in future, deductions are made invariably.



In view of the above, you are requested to kindly look into the matter and ensure strict compliance of the advice of audit in respect of the accounts of DDMA's. These instructions may also be brought to the notice of other agencies in the field to whom SDRF/NDRF funds are being further released by you.

Yours faithfully,



(Sudesh Kumar Mokhta)

Special Secretary(Rev-DM) to the
Government of Himachal Pradesh.

Dated

Endst. No. As above

Copy to M/S Bhargva & Co, Chartered Accountants, Near SBI Regional Officer, SDA Complex, Kasumpti, Shimla-9 for information. He is requested to obtain copies of annual accounts along with reply of observations from DDMA's duly signed by Chairman and send to this office for taking further action.



Special Secretary(Rev-DM) to the
Government of Himachal Pradesh.

**Details of Training Programmes Organized by DMC, HIPA during the
Financial Year, 2019-20**

Sr. No.	Name of Course	Date	Total Participants	No. of Training Days	No. of Man Days
1.	Training of Trainers Programme on "Community Based Disaster Risk Reduction" for Representatives of NGO	22.04.2019 to 24.04.2019	33	3	99
2.	NIDM Sponsor Training Programme on "Earthquake Risk Mitigation and Management for Safe Built Environment" for Engineers & Technical Officers of Different Government Departments of H.P.	10.06.2019 to 14.06.2019	29	5	145
3.	Off Campus Regional Level Training of Trainers Programme at Mandi for "Creation of Task Force of Youth Volunteers for Disaster Preparedness" for Representatives of NGOs from Mandi, Kullu, Bilaspur & Hamirpur Districts	10.07.2019 to 12.07.2019	33	3	99
4.	Sensitization Programme on "Disaster Management and Formation of Volunteer Teams" with Wards for Elected Members of Shimla Municipal Corporation	16.07.2019	20	1	20
5.	Three Days Training Programme on IRS & Customized NDEM Version 3.0 Geo-Portal for Officers/Officials of Sectoral Departments, Government of Himachal Pradesh	05.08.2019 to 07.08.2019	25	3	75
6.	Off Campus Regional level Training of Trainers Programme at Dharamshala for "Creation of Task Force of Youth Volunteers for Disaster Preparedness" for Representatives of NGOs from Kangra, Chamba and Una Districts	27.08.2019 to 29.08.2019	38	3	114
7.	District level off Campus Basic & Intermediate Training Programme	17.09.2019 to	39	3	117

	on "Incident Response System (IRS)" organized At Nahan for the Officers of District Administration and HoDs of District Sirmour	19.09.2019			
8.	Regional level Training of Trainers Programme organized at HIPA for "Creation of Task Force of Youth Volunteers for Disaster Preparedness" for Representatives of NGOs from Shimla, Solan, Sirmaur and Kinnaur Districts	21.10.2019 to 23.10.2019	30	3	90
9.	Training Programme on "Integrating Disaster Risk Reduction (DRR) into Rural Development Policies and Programmes" for Women only, Organized by National Institute of Disaster Management (Ministry of Home Affairs Government of India) in Collaboration with Himachal Pradesh Institute of Public Administration (HIPA) Fairlawn, Shimla	06.11.2019 to 08.11.2019	41	3	123
10.	One day Orientation Programme on "New HPSDMA Portal" organized by Himachal Pradesh State Disaster Management Authority in collaboration with HIPA, Shimla for the Nodal Officers of Sectoral Departments and EOC Staff Members of HPSDMA & DDMA's	30.11.2019	52	1	52
11.	Off Campus Training Programme on "Crowd Management at Large Configuration" Organized at Kangra for the Officers/Officials of Sub-Division Kangra, Members of Temple Committee Bajreshwari Mata and Chamunda Devi	17.12.2019 to 18.12.2019	52	2	104
12.	District level Off Campus Basic & Intermediate Training Programme on "Incident Response System" (IRS) Organized at Dharamshala for the Officers of District Administration and HoDs of	19.12.2019 to 21.12.2019	39	3	117

	District Kangra,				
13.	District level Off Campus Basic & Intermediate Training Programme on "Incident Response System"(IRS) Organized at Solan for the Officers of District Administration and HoDs of District Solan	05.02.2020 to 07.02.2020	55	3	165
14.	State Level Training Programme on "Strengthening of Techno Legal Regime to Ensure Structural Safety" for the Engineers/TownPlanners/Architects & Draftsmen of Sectoral Government Departments/Organizations of H.P.	17.02.2020 to 19.02.2020	38	3	114
	Grand total		524	39	1434