

No.Fin (LA)H(2)C(15)(14)115/87-Vol-
Government of Himachal Pradesh
State Audit Department

-1523 - 1525

From

The Director,
H.P. State Audit Department
Shimla-171009

To

The Chief Executive Officer-Cum-Secretary
HIMUDA Nigam Vihar,
Shimla-171002

Dated, Shimla-171009, the.....


11 1 MAR 2025

Subject: Audit & Inspection Report on the Final Accounts (Balance Sheet, Profit & loss Account) of HIMUDA for the period 2021-23 .

Sir,

Please find enclosed herewith the Audit and Inspection Report on the Final Accounts (Balance Sheet, Profit & loss account) of HIMUDA for the period 2021-23 alongwith certified balance sheet for taking further necessary action.

Yours faithfully,



Additional Director
H.P. State Audit Department
Shimla-171009
Phone No.2620046

Endst. As above

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Endst No. As above,.....dated, the.....Shimla-171009

Copy forwarded to :-

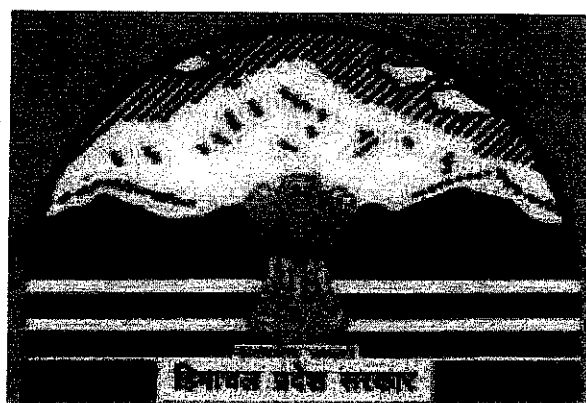
- 1 The Senior Private Secretary to Principal Secretary (Housing) to the Government of Himachal Pradesh, Shimla-171002 along with a copy of Audit and Inspection Report and certified balance sheet for information.
- 2 The Deputy Secretary-cum-Committee Officer, Local Fund Accounts Committee, Hon'ble Himachal Pradesh Vidhan Sabha, Shimla-04 for information.



Additional Director
H.P. State Audit Department
Shimla-171009
Phone No.2620046

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Government of Himachal Pradesh
H.P. State Audit Department
Block No. 38, SDA Complex,
Kasumpti, Shimla-9



Audit and Inspection Report on the
Final Accounts of HIMUDA
For the Period 01-04-2021 to 31-03-2023

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PREFACE

The audit of final accounts (Balance Sheet, Profit and Loss Account) of HP Housing and Urban Development Authority, Nigam Vihar, Shimla -171002 for the year **2021-22** and **2022-23** was conducted by the H.P. State Audit Department under the provision of the HP Govt. Notification No. HSG-4(D) 1-1/92/2 dated 13.09.2004.

The audit and inspection report on the final accounts of HIMUDA for the period 01/04/2021 to 31/03/2023 has been prepared for the submission to the Government of Himachal Pradesh through the Principal Secretary (Housing).

This report is a summary of serious findings arising out of audit of final accounts of HIMUDA for the period 01-04-2021 to 31-03-2023

The idea of this report is to give impression of functioning of HIMUDA and to draw the attention of the State Government for remedial action and improvement wherever necessary.

OVERVIEW

**An overview to the audit and inspection report on the final accounts of HIMUDA
for the year 2021-22 and 2022-23**

Sr. No.	Para No.	Brief Description	(Rs.) In Lacs
1.	3.1	Less Depiction of Closing Balance of Capital Reserve	66.56
2.	3.2	Excess payment to the Government on account of valuation of Assets and Liabilities (NVP) over and above the Reserve and Surplus (NVP)	484.84
3.	3.3	Unjustified creation of provision for interest redemption which existed in accounts upto 2021-22 and was adjusted in 2022-23 and not apprising audit about its initial creation and now its final adjustment	366.16
4.	3.4	Wrong depiction of Provisions for Allocation of interest under the Head "Grant utilized for development/land acquisition"	8.03
5.	4.1	Wrong depiction of "Secured Loan"	340.09
6.	4.2	Overdraft against FDR (Loan) of ₹88.82 lac without justification and not apprising audit about its full adjustment done in 2022-23	88.82
7.	5.1	Non-adjustment of accounts worth ₹1365.66 lacs as on 31.03.2022 and ₹36.38 lac as on 31.03.2023 under Current Liabilities and not apprising audit about adjustments of ₹1329.28 lacs{ ₹ 1365.66 lacs - ₹ 36.38 lac} done in 2022-23	1365.66
			36.38
			1329.28
8.	5.2	Depiction of Debit entries worth ₹2526.73 lac under the head "Initial Deposit/Earnest Money" in 2021-22 which was reduced to ₹3.67 lac in 2022-23 and not apprising the audit about the adjustments of ₹ 2523.06 lacs done in 2022-23	2526.73
			3.67
			2523.06
9.	5.3	Non-utilization of Funds worth ₹9580.01 lacs received against Deposit Works	9580.01
10.	5.4	Irregularity with regard to debit balances ₹1894.74 lacs depicted under various heads of accounts pertaining to Current	1894.74

		Liabilities (Schedule-C) and not-apprising audit about adjustments done during 2022-23	
11.	7.1	Non-settlement of "Cash in Transit" account"	254.43
12.	7.2	Non-recovery of excess expenditure incurred on "Deposit Works" from other Departments	1272.38
13.	7.3	Non-reconciliation of "Cost of Sale Receivable" account of upto 31.03.2022 and not apprising the audit about it full adjustment done in 2022-23	403.47
14.	7.4	Income Tax recoverable from IT Deptt.	1583.49
15.	7.5	Non recovery on account of "Maintenance charges receivable"	1621.75
16.	7.6	Not apprising audit about adjustment under head Rectification (Cash Book)-1 which existed in accounts upto 31.03.2022	12.74
17.	7.7	Not apprising audit about adjustment of Work completed-in-hand	448.09
18.	7.8	Non adjustment of various Accounts i.e works in store (NVP), Other miscellaneous advances (NVP), Suspense a/c etc.	132.58
19.	8.1	Difference of (+) ₹ 1011.40 lacs & (-) ₹158.74 lacs in 2021-22 and (+) ₹ 197.31 lacs & (-) ₹ 20.83 lac in 2022-23 in the figures of various heads of accounts as per Ledger & Trial Balance	-----
20.	8.2	Difference in the figures of various heads of accounts as per Trial Balance and Schedules of Balance Sheet	0.03
21.	8.3	Figures as indicated under the previous year column Balance Sheet for the year 2021-22 & 2022-23 do not match with the figures indicated under the Current Year column of the previous year Balance Sheet	-----
22.	9.2	Wrong booking of payments of leave encashment during 2021-23	47.09
23.	10.1 & 10.2	Transactions of various Divisions not/ wrongly booked at H.Q. level in the Final Accounts of HIMUDA during 2021-22 & 2022-23	Dr. 512.26 Cr. 470.71 Dr. 7283.17 Cr. 6205.51
24.	11	Huge figures under Un-classified Receipts	1395.68

Suggestions

- 1 Uniformity in maintaining the accounts of HIMUDA units may be brought out by preparing accounting manual/code specifying head of account as per accepted principles of accounting.
- 2 Periodical review of adjustment of advances and recovery of water & maintenance charges etc.
- 3 Fixing targets for finalization of accounts of various housing colonies whose construction work has been completed.
- 4 Utilization of existing manpower to its maximum capacity in most economic manner.
- 5 Construction activities may be increased to bridge the gap between establishment expenditure and administrative charges receipt.
- 6 Advance receipt from different departments/institutions on account of deposit works may be utilized in time bound manner.
- 7 The excess expenditure incurred by HIMUDA on deposit works may be recovered by taking up the matter with the Administrative Secretary of the concerned departments.
- 8 The final settlement of accounts viz. Reserve and surplus of NVP, Material Purchase Account, Sundry Creditor, Stock Adjustment Account, Contractors Deposit (NVP), Deposit Works (NVP), Material for works in store (NVP), Sundry Debtors, Other Misc. Advances (NVP), TDS Recoverable from IT Deptt., Suspense A/C, Accumulated deemed profits, cash settlement suspense a/c, cash in transit account may be carried out in time bound manner so that the fair view of the financial statement can be ascertained.
- 9 Ensure time bound appropriate action against the allottees of plots/flats/commercial property who default in payment of installments beyond the prescribed time limit continuously for longer period so that the huge outstanding dues from them can be realised & used for fulfilling the mandate of HIMUDA.
- 10 Customised accounting software may be got developed both for loan accounts as well as routine accounting of HIMUDA HQ Office and its Divisions instead of present use of Tally, M.S., Excel, Physical Ledgers for this purpose in order to bring about improvement in accounting and also better service to allottees.

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**Audit and Inspection Report on the Final Accounts
(Balance Sheet, Profit and Loss Account) of HP
Housing and Urban Development Authority, Nigam
Vihar, Shimla-171002 for the period w.e.f. 01.04.2021
to 31.03.2023**

1 Preliminary

The audit of final accounts (Balance Sheet, Profit and Loss Account) of HP Housing and Urban Development Authority, Nigam Vihar, Shimla-171002 for the period w.e.f. 01.04.2021 to 31.03.2023 was conducted under the provision of Section 28(3) of HP Housing and Urban Development Authority Act, 2004 read with the HP Govt. notification No. HSG-4(D)1-1/92/2 dated 13.09.2004.

- 1.1** The below named officer functioned as Chief Executive Officer-cum-Secretary of the authority during the period 01.04.2021 to 31.03.2023.

Name of the CEO Cum Secretary	Period
Sh. Akshay Sood, IAS (Additional Charge)	01.04.2021 to 25.09.2021
Er. Ajay Sharma IAS (Additional Charge)	26.09.2021 to 30.11.2021
Dr. Raj Krishan Pruthi, IAS (Additional Charge)	08.12.2021 to 04.02.2023
Dr. Raj Krishan Pruthi, IAS	05.02.2023 to 31.03.2023

- 1.2** The audit of accounts of HP Housing and Urban Development Authority and its divisions was conducted by the audit parties consisting of S/Shri Brejinder Mohan Puri, Deputy Controller, Santosh Kumar, Junior Auditor under the supervision of Sh. Anil Sharma, Joint Director (H.Q.), H.P. State Audit Department.

It is also certified that the audit report has been prepared on the basis of record/ information furnished and made available by the Controlling Officer of the institution. The H.P. State Audit Department disclaims any responsibility for any misinformation or non-submission of information on the part of auditee.

The account for the month of 03/2022 for the year 2021-22 and the account for the month of 03/2023 for the year 2022-23 were selected for detailed audit and the results thereof are embodied in the succeeding paragraphs.

1.3 Audit Fee

The Audit fee for the audit of accounts of HIMUDA will be communicated separately to the Headquarter Office of HIMUDA for its remittance to the Director, H.P. State Audit Department, Shimla-171009.

1.4 Non-compliance of majority of observations relating to Balance Sheet

Majority of the observations on the Balance Sheet as pointed out in the earlier reports are pending for compliance by HIMUDA. The irregularities are being repeated year after year. It is, therefore, advised that the special drive may be initiated to ensure compliance of all such observations.

2 BALANCE SHEET

The balance sheet for the year 2021-22 and 2022-23 were submitted by the HIMUDA Authority to the Director, State Audit Department vide their letter no. HIMUDA/ Accts/319 /BSS/2016- Vol-11-21707 dated 07.01.2023 & HIMUDA/Accts/ 319/BSS/ 2021-Vol-III-17574 dated 05.10.23. Thereafter, the same were put to examination alongwith schedules. As a result of the said examination, the amendments regarding indicating balance of items as Debit / Credit have been done from HIMUDA's side in the Schedules after being pointed out by audit in the absence of which the totals of individual schedules previously submitted were not found to be correct. Besides, it has also been observed that the self-explanatory details /statements in support of items of following heads of accounts of various schedules, were not found attached with the schedules referred to in the balance sheet:-

Head of Account	Schedule	2021-22 Amount (₹)	Dr./ Cr.	2022-23 Amount (₹)	Dr./ Cr.	Remarks
Repayment of Excess Amount on A/C of Valuation of Assets & Liabilities (NVP)	A	14,00,00,000.00	Dr.	14,00,00,000.00	Dr.	Explanatory details not supplied and the item is also lying pending for settlement since 2004-2005.
Provisions for Arbitration/Works	C	7,64,216.02	Cr.	7,64,216.02	Cr.	Explanatory details not supplied and the item is also lying pending for settlement last 16-17 years .
Works completed in hand	G	4,48,08,972.53	Dr.	Adjusted during Cost Analysis		Explanatory details not supplied for 2021-22. However, the details regarding adjustment done in 2022-23 also not provided to audit.
'Material for works in Stores'	G	58502650.33	Dr.	5,60,91,959.01	Dr.	Explanatory details not supplied.
Material for works in Stores (NVP)	G	39,35,946.68	Dr.	This account has been merged with the above 'Material for works in Stores'		Explanatory details not supplied and the item is also lying pending for settlement last 16-17 years .

				account		
Other Misc. Advance (NVP)	G	2,41,644.37	Dr.	This account has been merged with the "Other Misc. Advance" Account		Explanatory details not supplied and the item is also lying pending for settlement last 16-17 years .
Security with other Department	G	7,91,80,688.50	Dr.	7,92,14,438.50	Dr.	Explanatory details not supplied
Security with other Department (NVP)	G	18,750.00	Dr.	This account has been merged with the "Security with other Department " Account		Explanatory details not supplied and the item is also lying pending for settlement last 16-17 years .
Sundry Debtors	G	85,04,270.87	Dr.	85,04,270.87	Dr.	Explanatory details not supplied and the item is also lying pending for settlement last 16-17 years .
Recoverable amount on A/C of Other Deptt. Scheme	G	12,71,75,542.00	Dr.	12,72,38,414.00	Dr.	Explanatory details not supplied and the item is also lying pending for settlement since 2012-13.
Cash in Transit.	G	2,54,42,963.74	Cr.	2,54,42,963.74	Cr.	Explanatory details not supplied and the item is also lying pending for settlement since 2013-14.
Cost of Sale Receivable.	G	4,03,47,249.78	Dr.	Adjusted during Cost Analysis		Explanatory details not supplied and the item was lying pending for settlement last 16-17 years . However, the details regarding adjustment done in 2022-23 not provided to audit.
Suspense Account (Current Assets)	G	5,76,425.00	Dr.	5,76,425.00	Dr.	Explanatory details not supplied and the item is also lying pending for settlement last 16-17 years .
Rectification (Cash Book-1)	G	12,73,840.24	Dr.	Adjusted during the year		Explanatory details not supplied and the item was pending for settlement since 2013-14. However, the details regarding adjustment done in 2022-23 not provided to audit.

Note: The figures in the above Table may be read with the observations as recorded in succeeding Para No. 8.3 with regard to mismatch of figures in the Previous Year Column of Schedules with the Current Year column figures of the previous year Schedules which was not rectified by HIMUDA despite being pointed out.

3 Schedule-"A" (Reserve & Surplus)

3.1 Less Depiction of Closing Balance of Capital Reserve by ₹66.56 lac.

The closing balance of Capital Reserve (Reserves & Surplus as a whole) was shown as ₹1264287139.38 Cr in the Balance Sheet of 2021-22 as on 31.03.2022 and ₹1228761433.14 Cr. in the Balance Sheet 2022-23 as on 31.03.2023, whereas the actual closing balance of Capital Reserve (Reserves & Surplus as whole) was ₹1269041662.27 Cr. (Detail given below) as on 31.03.2022 and ₹1235417493.94 (Detail given below) as on 31.03.2023. Thus, less depiction of Capital Reserve in the financial statements of HIMUDA is a very serious matter and itself speaks about the poor level of maintenance of accounts. Therefore, the reasons for this serious

irregularity may be investigated and remedial measures may be ensured in order to avoid repetition of such irregularities in future.

Detail of Capital Reserve		
Particulars	Amount	
Opening Balance of Capital Reserve as on 01.04.2014	1199562043.52	Cr.
Add:		
Grant in Aid (4,70,47,136.00 + 1,72,82,200.00)	64329336.00	Cr.
Surplus on Valuation of Assets & Liabilities(NVP)	(-) 140000000.00	Dr.
Interest Redemption A/C	36616025.17	Cr.
Reserve & Surplus (NVP)	44469084.29	Cr.
Total	1204976488.98	Cr.
Profit & Loss during the year 2014-15 (Profit)	14460010.73	Cr.
Profit & Loss during the year 2015-16 (Profit)	12657599.11	Cr.
Profit & Loss during the year 2016-17 (Profit)	13758705.06	Cr.
Profit & Loss during the year 2017-18 (Profit)	13219080.71	Cr.
Profit & Loss during the year 2018-19 (Profit)	3398732.98	Cr.
Profit & Loss during the year 2019-20 (Profit)	3520614.37	Cr.
Profit & Loss during the year 2020-21 (Profit)	1960111.40	Cr.
Profit & Loss during the year 2021-22 (Profit)	1090318.93	Cr.
Total1 (Closing Balance as on 31.03.2022)	1269041662.27	Cr.
Closing Balance shown in the Balance Sheet of 2021-22 (31.03.2022)	1264287139.38	Cr.
Amount less shown (31.03.2022)	4754522.89	Cr.
Closing Balance as on 31.03.2022 as per Audit	1269041662.27	Cr.
Add: Profit & Loss during the year 2022-23 (Profit)	2991856.84	Cr.
Total	1272033519.11	Cr.
Less: Interest Redemption adjusted during the year	36616025.17	Cr.
Closing Balance as on 31.03.2023 as per audit	1235417493.94	Cr.
Closing Balance shown in the Balance Sheet of 2022-23 (31.03.2023)	1228761433.14	Cr.
Amount less shown (31.03.2023)	6656060.80	Cr.

3.2 Excess Payment of ₹484.84 lac to the Government on account of valuation of Assets & Liabilities (NVP) over and above the Reserves & Surplus (NVP) .

In schedule "A" (Reserve and Surplus), an amount of ₹ 444.69 lac and ₹470.47 lac was shown in the balance sheet as Reserve & Surplus (NVP) and Grant-in-Aid (NVP) respectively. However, against these amounts of Reserves & Surplus (NVP), an amount of ₹ 1400.00 lacs were paid to HP Government in earlier years as per detail given below, presuming these amounts are lying in the balance sheet on account of valuation of Assets & Liabilities of erstwhile Nagar Vikas Pradhikaran. Therefore, this has resulted into an excess payment of ₹ 484.84 lac [₹ 1400.00 lacs- (₹ 444.69 lac + ₹470.47 lac)] to the Government on account of valuation of Assets & Liabilities of erstwhile Nagar Vikas Pradhikarn which may either be justified or

necessary adjustment in books of accounts after proper scrutiny may be carried out to show correct position in the final accounts:-

Month	Vr. No.	Date	Amount (₹)	Remarks
03/2004	4442	29.03.2004	4,00,00,000.00	As per Para No. 19 of Annual Audit Report 2003-2004
04/2004	300	30.04.2004	1,00,00,000.00	
05/2004	657	31.05.2004	1,00,00,000.00	
06/2004	1063	30.06.2004	1,00,00,000.00	
07/2004	1487	30.07.2004	1,00,00,000.00	
08/2004	1844	31.08.2004	50,00,000.00	
08/2004	1844	31.08.2004	50,00,000.00	
09/2004	2188	30.09.2004	1,00,00,000.00	
10/2004	2588	30.10.2004	1,00,00,000.00	
11/2004	2850	31.11.2004	1,00,00,000.00	
12/2004	3258	31.12.2004	1,00,00,000.00	
01/2005	3608	31.01.2005	1,00,00,000.00	
Total			₹14,00,00,000.00	

3.3 Unjustified creation of provision of ₹ 366.16 lac for interest redemption which existed in accounts upto 2021-22 and was adjusted in 2022-23 and not apprising audit about its initial creation and now its final adjustment

A sum of ₹ 3,66,16,025.17 was shown under the head “Interest redemption account” in **Schedule ‘A’** of the Balance Sheet of 2021-22. The account represents the provisions for interest chargeable to the various Housing Colonies completed in the earlier years. Since interest paid on all loans taken for Housing Colonies was charged on annual basis and the costing of housing colonies have been finalized, therefore, no justification appears for creating the provision unless such liability actually exists. However, it has been found that this amount has been adjusted completely in the year 2022-23 but the details in this regard with supporting justification was not supplied to audit despite being asked. The factual position may, therefore, be investigated and results thereof may be intimated to audit besides apprising audit about the settlement done in 2022-23

3.4 Wrong depiction of Provisions for Allocation of interest of ₹ 8.03 lac under the Head “Grant utilized for development/land acquisition”

₹172.82 lac is being shown under the Head “Grant utilized for development/land acquisition” in **Schedule-‘A’** for last several years. This amount includes an amount of ₹ 8.03 lac (₹ 4,54,010.85+₹ 3,49,038.37=₹ 8,03,049.22) pertaining to “allocation of interest” in respect of Housing Colonies at Mandi, Dharamshala. The allocation of interest in respect of said Housing Colonies should

have been accounted for and adjusted in the total expenditure chargeable to respective colonies. Therefore, the necessary correction in Final Accounts may be done after due verification.

4 Schedule-B [Loans (Liability)]

4.1 Wrong depiction of ₹ 340.09 lac under the head “Secured Loan”

In Schedule B (Loan Liability), it has been noticed that an amount of ₹3,40,09,411.00 has been shown as “Interest payable on Govt. Loan” whereas being current liability, the amount should have been depicted under the head Current Liabilities. The reasons for depicting the amount of interest payable on Govt. Loan in the Schedule of Secured Loan may either be explained & justified or necessary correction in the Balance Sheet may be made as suggested above.

4.2 Overdraft against FDR (Loan) of ₹ 88.82 lac without justification and not apprising audit about its full adjustment done in 2022-23

In Schedule B (Loan Liability), it has been observed that an amount of ₹88,82,235 has been shown as Overdraft against FDR (Loan) in HIMUDA books for the last several years. This account has, however, been fully adjusted in the year 2022-23 but details regarding the adjustment done has not been provided to audit despite being asked nor justifying the initial raising of the overdraft. The reasons for raising funds through Overdraft against FDR (Loan) needs to be explained & fully justified while its full adjustment as done in 2022-23 also needs to be explained.

5 CURRENT LIABILITIES

5.1 Non-adjustment of accounts worth ₹ 1365.66 lacs as on 31.03.2022 and ₹ 36.38 lac as on 31.03.2023 under Current Liabilities and not apprising audit about adjustments of ₹ 1329.28 lacs {₹ 1365.66 lacs - ₹ 36.38 lac} done in 2022-23

Under the head “Current Liabilities” (Schedule-C) a sum of ₹ 1365.66 lac was shown under different Head of Account upto 2021-22 for the last so many years as per detail given below while a majority of this amount has been adjusted during 2022-23 with the pending amount having been brought down to ₹36.38 lac during 2022-23 but no details regarding the adjustments of ₹ 1329.28 Lacs {₹ 1365.66 lacs - ₹ 36.38 lac} done in 2022-23 was provided to audit despite being asked. Therefore, it is advised that the strenuous efforts may be made to settle the remaining accounts in accordance with rules/regulations and accounting principles in a time bound manner, so that these liabilities could be written off and factual position of accounts could be

ascertained while audit may also be apprised of the adjustment done during 2022-23.

The details are as under:

Sr. No.	Head	2021-22 Amount (₹) in lacs	2022-23 Amount (₹) in lac	Remarks
1	Development fund under Apartment Act	10.08	10.08	The amount is pending for final settlement since so many years
2	Govt. of HP -WSS Giri River Project	3.15	-----	The amount was pending for final settlement for the last many years. However, details regarding adjustment done in 2022-23 not provided to audit.
3	HP Govt. for GRHS Exec. By HP PWD	33.98	-----	The amount was pending for final settlement for the last many years. However, details regarding adjustment done in 2022-23 not provided to audit.
4	HP Govt. for PRHS	21.94	-----	The amount was pending for final settlement for the last many years. However, details regarding adjustment done in 2022-23 not provided to audit.
5	I & PH Department for WSS	17.83	-----	The amount was pending for final settlement for the last many years. However, details regarding adjustment done in 2022-23 not provided to audit.
6	Material Purchase a/c	1.51	1.51	The amount is pending for final settlement since last 25-26 years
7	Medical Advance Div.-I	0.31	-----	The amount was pending for final settlement for the last many years. However, details regarding adjustment done in 2022-23 not provided to audit.
8	Misc. Liabilities:- (i) Contractors Deposit (NVP) 57.58 (ii) Misc. Recoveries(NVP) 1.28 Total (i)+ (ii)	₹ 58.86	-----	The account pertains to Erstwhile NVP & is pending for final settlement since last 19-20 years. However, details regarding adjustment done in 2022-23 not provided to audit.
9	R & D Adjustment	3.69	Adjusted completely	The amount is pending for final settlement since so many years. However, details regarding adjustment done in 2022-23 not provided to audit.
10	Stock Adjustment Account	2.56	Adjusted completely	The stock adjustment account pertains to Mandi Division is pending for final settlement since last 19-20 years. However, details regarding adjustment done in 2022-23 not provided to audit.
11	Establishment Exp. 2017-18	616.66	Adjusted completely	The amount is pending for final settlement since so many years. However, details regarding adjustment done in 2022-23 not provided to audit.
12	Expenses Payable	585.07	14.81	The amount is pending for final settlement since so many years. However, details regarding adjustment done in 2022-23 not provided to audit.
13	Provision for	7.64	7.64	The amount is pending for final

	arbitration/works			settlement since last 16-17 years
14	Sundry Creditors	2.38	2.34	The amount is pending for final settlement since last 16-17 years. However, details regarding minor adjustments done in 2022-23 not provided to audit.
	Total	₹1365.66	₹ 36.38	

5.2 Depiction of Debit entries worth ₹2526.73 lacs under the head “Initial Deposit/Earnest Money” in 2021-22 which was reduced to ₹3.67 lac in 2022-23 and not apprising the audit about the adjustments of ₹2523.06 lacs done in 2022-23

Under the head “Initial Deposit/Earnest Money” (Schedule C), an amount of ₹ 25,26,73,489.28 Dr. was depicted as debit balance at the end of the financial year 2021-22 which has been reduced to ₹367044.00 Dr. at the close of financial year 2022-23 as per detail given in the Table-1 & 2 below meaning thereby that substantial adjustments of ₹ 252306445.28 { ₹ 25,26,73,489.28 Dr. - ₹367044.00 Dr. } have been done during 2022-23 during cost analysis but still the balance remains. It is, however, added that audit was not apprised about the adjustments done through Cost Analysis despite being asked which may be done now.

Table-1

HIMUDA GROUP COMPANY				
NIGAM VIHAR SHIMLA 171002				
Initial Deposit/Earnest Money				
Particulars	1-Apr-21 to 31-Mar-22			
	Opening	Transactions		Closing
	Balance	Debit	Credit	Balance
1.Demand Survey D/S SHIMLA	100.00 Dr			100.00 Dr
2.Demand Survey Mandhala Baddi	245000.00 Dr			245000.00 Dr
3.Demand Survey NALAGARH	5000.00 Dr			5000.00 Dr
4.Demand Survey Various Places (Advt. Charges)	106944.00 Dr			106944.00 Dr
5.D S SOLAN, KASALI, CHAIL, NALAGARH, KANDAGHAT, BAROG	31400.00 Dr			31400.00 Dr
6.EM-BID MONEY PARWANOO	300000.00 Dr			300000.00 Dr
7.EM Daundi	228000.00 Dr			228000.00 Dr
8.EM-HIG,MIG, BILASPUR	31410.00 Dr			31410.00 Dr
9.EM-HIG,MIG JAWALAMUKHI	500.00 Dr			500.00 Dr
10.EM - HIG MIG NADAUN	6500.00 Dr			6500.00 Dr
11. EM LIG HIG MIG BASAL SOLAN	168212.50 Dr			168212.50 Dr
12.EM - LIG MIG MEHATPUR	2000.00 Dr			2000.00 Dr
13.EM STRABERRY& CHOTASHIMLA CAT-I,II,III,IV	16837.00 Dr			16837.00 Dr
14.EM- TYPE B PLOT NEW SHIMLA	2232000.00 Dr			2232000.00 Dr
15.INITIAL DEPOSITE EARNEST MONEY	249299585.78 Dr		10000.00	249289585.78 Dr

16. Refund of Earnest Money	10000.00 Dr			10000.00 Dr
Grand Total	252683489.28 Dr		10000.00	252673489.28 Dr

Table-2

HIMUDA GROUP COMPANY				
NIGAM VIHAR SHIMLA 171002				
Initial Deposit/Earnest Money				
Particulars	1-Apr-22 to 31-Mar-23			
	Opening	Transactions		Closing
	Balance	Debit	Credit	Balance
1.Demand Survey D/S SHIMLA	100.00 Dr			100.00 Dr
2.Demand Survey Mandhala Baddi	245000.00 Dr			245000.00 Dr
3.Demand Survey NALAGARH	5000.00 Dr			5000.00 Dr
4.Demand Survey Various Places (Advt. Charges)	106944.00 Dr			106944.00 Dr
5.Refund of Earnest Money	10000.00 Dr			10000.00 Dr
Grand Total	367044.00 Dr			367044.00 Dr

5.3 Non-utilization of Funds worth ₹9580.01 lacs received against Deposit Works as on 31.03.2023

A liability of ₹ 1181673076.90 Cr. was shown in the Balance Sheet under the head 'Deposit Works A/C' in **Schedule 'C'** as on 31.03.2022 while it was indicated as ₹ 958001893.50 Cr. as on 31.03.2023. From the perusal of the said schedule, it is observed that there was credit balance of ₹ 1064390836.90 Cr. as on 1.4.2021. Funds to the tune of ₹ 3569271219.60 {₹3001522758.00 in 2021-22 & ₹567748461.60 in 2022-23} were received during 01.04.2021 to 31.03 2023 and against total funds available under the head Deposit Works, only ₹ 3,67,56,60,163.00{₹2884240518.00 in 2021-22+ ₹ 791419645 in 2022-23} were utilized on the "Deposit Works". Thus, funds worth ₹ 958001893.50 Cr. remained unutilized at the close of current financial year 2022-23. Therefore, non-utilization of available funds under the head 'Deposit Works' may result into loss of receipt of administrative charges. Reasons for non-utilization of funds received against Deposit Works needs to be explained & justified besides making strenuous efforts for utilization of the same under intimation to Audit.

5.4 Irregularity with regard to debit balances ₹1894.74 lacs depicted under various heads of accounts pertaining to Current Liabilities (Schedule-C) and not-apprising audit about adjustments done during 2022-23 :

During the course of audit, it is observed that the closing balances under various heads of accounts pertaining to Current Liabilities (Schedule-C) were shown

as debit as on 31.03.2022 as detailed below which seems to be irregular because as a matter of accounting principle, the current liability has always a credit balance. Thus, showing the debit balance of current liabilities implies that either the amount has been paid in excess or classified under wrong head/side or excess debit has been given to the creditors or the current assets have been shown under current liabilities and vice-versa

Sr. No.	Head of Account	2021-22	2022-23
		Amount (₹)	Amount (₹)
1	Establishment Expenses 2017-18	6,16,66,393.00 Dr.	Nil
2	Duties & Taxes	3,94,44,276.50 Dr.	11656812.60 Cr.
3	Expenses Payable	5,85,06,708.00 Dr.	1481602.00 Cr.
	Total	18,94,73,779.26 Dr	13138414.46 Cr.

It is, however, added that adjustments in this regard have been made during 2022-23 as a result of which the balance of Head of Account at Sr. No. 1 has been reduced to Nil while the rest two have credit balance as on 31.03.2023. But audit has not been apprised about the adjustment done despite being asked which may be done now and compliance reported to audit.

6 **FIXED ASSETS – (Own Buildings) (Schedule- E)**

6.1 **Non adjustment of book value of Rest House at Strawberry Hill :**

An amount of ₹ 115.49 lac was shown as on 31.03.2022 and ₹ 104.95 lacs in **Schedule-E** under the head “Own Buildings”. From the scrutiny of the relevant record, it is revealed that this amount includes written down value of Rest House at Strawberry Hill worth ₹ 36165.43 as on 31.3.2022 and ₹ 32,548.88 as on 31.3.2023 which was sold by the HIMUDA some time past in the year 2004-2005 but despite that its written down value is being shown under the head “Own Buildings” which is contrary to the accepted principles of accounting. Besides, depreciation of ₹ 7634.92 (₹ 4018.38 in 2021-22 + ₹ 3616.54 in 2022-23) was also charged to accounts in respect of said property during 01.04.2021 to 31.03.2023 which is also irregular. Therefore, it is advised that after conducting necessary scrutiny at HIMUDA level, the adjustment of book value of rest house at the time of sale may be carried out immediately. Further, it is also suggested that all the items including Vehicles being depicted under the Schedule of Fixed Assets may also be reviewed so that properties and other assets, if any which have already been disposed of may also

be removed from the Schedule of Fixed Assets in one go and necessary adjustment is also done in the books so that the financial statements of HIMUDA depict true and fair position of its state of affairs .

7 “CURRENT ASSETS”

7.1 Non-settlement of “Cash in Transit” account” ₹ 254.43 lac (Cr.)

An amount of ₹ 2,54,42,963.74 Cr. has been shown under the head “Cash in Transit” in **Schedule-“G”** under current assets in the balance sheet which seems to be irregular because as per accounting principle, current assets has always debit balance and thus this amount should have been shown under current liabilities in the balance sheet. Further from the scrutiny of record it is revealed that majority amount of Cash in transit with different Divisions was not reconciled even after lapse of several years as per detail given below. It is, therefore, advised that the said account may be reconciled immediately with the accounts maintained at Divisions level, so that the true and fair view of the factual position in the final accounts could be ascertained:-

Himuda Group Company				
Current Assets				
Group Summary				
1-Apr-2021 to 31-Mar-2022 and 1-Apr-2022 to 31-Mar-2023				
CASH IN TRANSIT				
Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Cash in Transit Mandi Division	1000000.00 Cr			1000000.00 Cr
CASH IN TRANSIT SHIMLA DIVISION –II	2500000.00 Dr			2500000.00 Dr
Dharamshala 4-2012	15000000.00 Dr			15000000.00 Dr
Dharmshala Cash in Transit (22.3.13)	4999999.26 Dr			4999999.26 Dr
Division-1 (Cash in Transit)	700000.00 Cr			700000.00 Cr
Electrical Hamirpur Cash in Transit	500000.00 Dr			500000.00 Dr
Electrical Shimla (Cash in Transit)	46742963.00 Cr			46742963.00 Cr
Total	25442963.74 Cr			25442963.74 Cr

7.2 Non recovery of ₹ 1272.38 lacs Dr. on account of excess expenditure incurred on “Deposit Works” from other Departments as on 31.03.2023.

An amount of ₹ 127175542.00 Dr. was shown under the head “Recoverable Amount on A/c of Other Department Scheme” in Current Assets Schedule-G of the Balance Sheet for the year 2021-22 and ₹127238414.00 Dr. for the year 2022-23:-

HIMUDA GROUP COMPANY				
NIGAM VIHAR SHIMLA 171002				
Recoverable Amount on A/c of Other Dept Scheme				
Particulars	1-Apr-21 to 31-Mar-22			
	Opening	Transactions		Closing
	Balance	Debit	Credit	Balance
RECEIPT-POLICE RENTAL HOUSING SCHEME	239458627.00 Cr			239458627.00 Cr
Recovery of Personal Pay	8800.00 Cr			8800.00 Cr
DEPOSIT WORK FOR NAVODYA VIDYALAYA	9379963.16 Dr.			9379963.16 Dr.
GOVT. RENTAL HOUSING SCHEME(PART-1)	5728468.29 Dr.			5728468.29 Dr.
POLICE RENTAL HOUSING SCHEME	368302804.55 Dr.	8287733.00	25056000.00	351534537.55 Dr.
Grand Total	143943809.00 Dr.	8287733.00	25056000.00	127175542.00 Dr.

HIMUDA GROUP COMPANY				
NIGAM VIHAR SHIMLA 171002				
Recoverable Amount on A/c of Other Dept Scheme				
Particulars	1-Apr-22 to 31-Mar-23			
	Opening	Transactions		Closing
	Balance	Debit	Credit	Balance
RECEIPT-POLICE RENTAL HOUSING SCHEME	239458627.00 Cr			239458627.00 Cr
Recovery of Personal Pay	8800.00 Cr	8800.00		
DEPOSIT WORK FOR NAVODYA VIDYALAYA	9379963.16 Dr.			9379963.16 Dr.
GOVT. RENTAL HOUSING SCHEME(PART-1)	5728468.29 Dr.			5728468.29 Dr.
POLICE RENTAL HOUSING SCHEME	351534537.55 Dr.	54072.00		351588609.55 Dr.
Grand Total	127175542.00 Dr.	62872.00		127238414.00 Dr.

From the scrutiny of the record, it has been noticed that the amount is pending for recovery on account of excess expenditure incurred by HIMUDA against amount received for these schemes under Deposit Work. Thus, incurring of expenditure over and above the amount received is a serious irregularity. It is pertinent to mention here that on the one hand the HIMUDA is paying interest in excess of 9% on borrowed capital for execution of own Schemes/Colonies but on the other hand, HIMUDA is also facilitating the departments without claiming interest on excess expenditure. The matter is, therefore, brought to the notice of the higher authorities to take necessary action immediately to recover the outstanding amount along with interest from concerned departments.

7.3 Non-reconciliation of “Cost of Sale Receivable” account of ₹403.47 lac upto 31.03.2022 and not apprising the audit about it full adjustment done in 2022-23

An amount of ₹ 4,03,47,249.78 was shown under the head “Cost of Sales Receivable” (Schedule G), in current assets of the Balance Sheet. This amount had not been reconciled upto 31.03.2022 though it has been fully adjusted during 2022-23 on doing Cost Analysis but factual position in this regard could not be verified as audit was not provided the necessary record in support of Cost Analysis.

7.4 Payment of Advance tax of ₹ 1583.49 lacs as on 31.03.2023

An amount of ₹ 140615094.68 was shown under the head “Income tax recoverable from IT Department” in current Assets of the Balance Sheet (Schedule-G) as on 31.03.2022 while a sum of ₹ 158348922.38 was shown as on 31.03.2023. On scrutiny of records, it has been observed that advance income tax was paid to the income tax Department but no final assessment of tax was got conducted by the HIMUDA authorities from the said Department resulting thereby a huge amount pending for settlement since 2005-06. Therefore, necessary steps may be taken for final assessment of income tax so that financial statements depict the true and fair position of the HIMUDA’s state of affair.

7.5 Non-recovery of ₹ 1621.75 lacs on account of “Maintenance charges receivable” as on 31.03.2023

An amount of ₹ 1621.75 lacs Dr. was shown under the head Maintenance Charges Receivable (Schedule-“G”) in current assets of the Balance Sheet as on 31.03.2023 while the said figure as on 31.03.2022 was ₹ 1484.85 lacs. The year wise detail is as under:-

Sr. No.	Year	Amount Receivable (₹)
1	2007-08	1,72,67,815.00
2	2008-09	1,93,30,007.00
3	2009-10	2,48,83,502.00
4	2010-11	2,92,77,194.00
5	2011-12	2,97,53,488.25
6	2012-13	3,62,37,094.00
7	2013-14	3,36,92,039.00
8	2014-15	3,79,75,201.00
9	2015-16	3,51,17,148.00
10	2016-17	5,52,34,681.00
11	2017-18	6,88,01,830.00
12	2018-19	10,95,22,851.00
13	2019-20	8,69,05,148.00
14	2020-21	18,41,65,271.00
15	2021-22	14,84,85,175.00
16	2022-23	16,21,75,338.00

The year wise comparative view clearly shows that every year the recoverable amount is increasing sharply although slightly reduction were noticed during the year 2015-16 while it has sharply risen in the year 2020-21 and has remained high since though with nominal reductions resulting in a huge amount lying pending for recovery as on 31-03-2023, which is a matter of great concern. Therefore, suitable instructions are required to be issued from the Head Office to the Divisions for taking effective steps immediately for the recoveries of outstanding amount in a time bound manner.

7.6 Not apprising audit about adjustment of ₹ 12.74 lac shown under head “Rectification (Cash Book)-1 which existed in accounts upto 31.03.2022

An amount of ₹ 12,73,840.24 Dr. was shown under the head “Rectification(Cash Book)-1” (Schedule-“G”) in current asset of Balance Sheet as on 31.03.2022 and it is observed this amount has been wholly adjusted during 2022-23 but audit has not been apprised about the adjustment done despite being asked. This therefore, needs to be explained to audit with supporting record.

7.7 Not apprising audit about adjustment of Work completed-in-hand of ₹448.09 lac

An amount of ₹ 4,48,08,972.53 Dr. has been shown under the head “Work Completed in hand” in **Schedule-G** of Current Assets of the Balance Sheet as on 31.03.2022 and this amount has been fully adjusted under Cost Analysis during 2022-23 but audit has not been apprised about the adjustment done despite being asked and therefore, needs to be explained to audit with supporting record.

7.8 Non adjustment of Various Accounts worth ₹132.58 lac under Current Assets

An amount of ₹ 1,32,58,286.92 Dr. was shown under various heads of account in respect of “Current Assets” in the Balance Sheet as on 31.03.2022 and 31.03.2023 as per detail given below. But no effort seems to have been made to settle/adjust these accounts. Therefore strenuous efforts may be made to settle these accounts in accordance with rules/regulations and accounting principles in a time bound manner so that true & fair view of state of affairs of HIMUDA could be reflected by the financial statements:-

Sr. No.	Head	Schedule No.	Amount in (₹)	Remarks
1	Material for works in store (NVP)	G	39,35,946.68	The amount is pending for final settlement for 17 years. However, the amount has been included under the head Material For Work in Store

				figure of ₹56091959.01 in schedule-G during 2022-23.
2	Other miscellaneous advances (NVP)	G	2,41,644.37	The amount is pending for final settlement for 17 years. However, the amount has been included in the figure of Misc. Advance in the year 2022-23
3	Suspense A/C (Current Assets)	G	5,76,425.00	The amount is pending for final settlement for 17 years
4	Sundry Debtors	G	85,04,270.87	The amount is pending for final settlement since 2016.
Total			Rs. 1,32,58,286.92	

7.9 Suspected irregularity with regard to credit balances Cr. ₹ 300.80 lac depicted under various heads of accounts pertaining to Current Assets (Schedule-G). and not apprising audit about substantial adjustments done in 2022-23:

During the course of audit it has been observed that the closing balances under various heads of accounts pertaining to Current Assets (**Schedule-G**) ₹30079819.68 Cr. was shown as credit as on 31.03.2022 as per detail given below which seems to be irregular because as a matter of accounting principle, the current asset has always a debit balance. Thus, showing of credit balance of current assets implies that either the amount has been recovered in excess or excess credit has been given to the debtors or the current liabilities have been shown under current assets and vice-versa:-

Sr. No.	Name of Head	2021-22	2022-23
		(₹)	(₹)
1	RENT CHARGES RECEIVABLE	454811.00 Cr.	454811.00 Cr.
2	SERVICE TAX (ADJUSTABLE A/C)	427501.00 Cr.	51965998.00 Dr.
3	CASH IN TRANIST	25442963.74 Cr.	25442963.74 Cr.
4	MISC. ADVANCE	3754543.94 Cr.	4358857.06 Dr.
Total		30079819.68 Cr	

It has also been found that certain adjustments have been done with respect to head of account at Sr. No. 1 & 3 of the above Table but audit has not been apprised about the adjustment done during 2022-23 despite being asked. This therefore, needs to be explained to audit with supporting record.

8.1 Difference of (+) ₹ 1011.40 lacs & (-) ₹158.74 lacs in 2021-22 and (+) ₹ 197.31 lacs & (-) ₹ 20.83 lacs in 2022-23 in the figures of various heads of accounts as per Ledger & Trial Balance :

Huge difference have been noticed during the matching of Ledger Accounts Balances vis-a-vis the balances indicated in the Trial Balance while as per accounting principles there should not have been any difference, The consolidated detail in this

regard is given hereunder while the complete detail has been incorporated under Para No. 38.2 of Audit Report of HIMUDA HQ Office w.e.f. 01.04.2021 to 31.03.2023.

Year	Plus figure consolidated i.e. where balance in ledger is more compared to Trial Balance (₹)	Negative figure consolidated i.e. where balance in ledger is less compared to Trial Balance (₹)
2021-22	101140494.20	15873622.49
2022-23	19731546.00	2083238.69

This reveals the absence of check in this regard at the level of institution and in such a scenario books of accounts as well as the Final Accounts prepared on the basis thereof do not depict the correct state of affairs. Therefore, the said errors/irregularities may be justified & reconciled besides making necessary rectification in the final accounts so that financial statements depict HIMUDA's true state of affairs.

8.2 Difference of ₹0.03 lac in the figures of various heads of accounts as per Trial Balance and Schedules of Balance Sheet

The following differences have been found during the course of matching of the figures of Schedules with the Trial Balance in the year 2022-23 while as per accounting principles there should not have been any difference:

Head of Account	Amount as per Trial Balance (A) (₹)	Amount as per Schedule (B) (₹)	Schedule involved	Difference (A) - (B) (₹)
Ground Rent	1466793.00	1463321.00	Schedule-D Profit & Loss	3472
Work-in-progress C/o Buildings	1701685316.64	1701681844.64	Schedule-G Current Assets	3472

As a result the accounts of HIMUDA do not depict the correct state of affairs and profit has been under-shown by ₹3472 due to understating the figure of the income head **Ground Rent** while assets have also been indicated on the lower side by under-showing the figure of **Work-in-progress C/o Buildings**. Necessary rectification may, therefore, be done.

8.3 Figures as indicated under the previous year column Balance Sheet for the year 2021-22 & 2022-23 do not match with the figures indicated under the Current Year column of the previous year Balance Sheet

It has been noticed that the figures indicated under the previous year column have been altered in the Balance Sheet for the year 2021-22 & 2022-23 vis-a-vis the figures indicated in the previous Balance Sheet as per detail recorded given in the

Table 1 & 2 below which creates a misleading impression and also defeats the very purpose of maintenance of accounts in this format. The necessary correction in this regard was requested vide Audit Requisition No. 30 dated 07.06.2024 vide which the totaling errors in Schedules due to non-indication of the items as Dr. or Cr. was also pointed out. HIMUDA authorities attended to the latter observations and supplied the revised schedules while the former lapse was not attended to.

Table-1

Sr. No	Particulars	Balance as per CURRENT YEAR Column of 2020-21 of Schedule-G-Current Assets 'A'	Balance as per PREVIOUS YEAR Column of 2021-22 of Schedule-G-Current Assets 'B'	Difference	
				Col. A-B	Col. A-B
				Dr. (₹)	Cr. (₹)
1.	Income tax recoverable from it department	13,41,17,808.98 Dr.	13,45,30,858.98 Dr.	-4,13,050.00	
2.	Income Tax (TDS) Pensioner A/c	4,13,050.00 Dr.	0.00	4,13,050.00	
Note : The above two figures have been compensated against each other.					
3.	SFS Bajoura (Devta Ground)	14,492.00 Dr.	0.00	14,492.00	
4.	SFS Dhaundi Mandi	25,331.00 Dr.	0.00	25,331.00	
5.	SFS Hamirpur	1,26,045.00 Dr.	0.00	1,26,045.00	
6.	Cash in hand	3,31,129.79 Dr.	1,53,138.79 Dr.	1,77,991.00	
7.	Water charges receivable	4,87,428.00 Cr.	15,94,928.00 Cr.		(-)11,07,500.00
8.	Maintenance charges receivable	18,41,65,271.00 Dr.	14,06,72,571.00 Dr.	4,34,92,700.00	
9.	Recoverable amount on a/c of other dept scheme	4,76,67,768.00 Dr.	14,39,43,809.00 Dr.	(-)9,62,76,041.00	
10.	Imprest & css a/c	16,16,20,205.91 Dr.	16,15,14,722.91 Dr.	1,05,483.00	
11.	Work in progress c/o building	1,01,05,66,269.27 Dr.	95,93,39,770.27 Dr.	5,12,26,499.00	
	Total of positive figures falling between Sr. No. 3 to 11 only 'C'			95168541.00	Nil
	Total of negative figures falling between Sr. No. 3 to 11 only 'D'			(-)96276041.00	(-)1107500.00
	Difference 'C' - 'D'			(-)1107500.00	(-)1107500.00
Note : All Dr./Cr. taken as per Trial Balance though not indicated in the Schedule of 2021-22					

Table-2

Sr. No	Particulars	Balance as per CURRENT YEAR Column of 2021-22 of Schedule-G-Current Assets 'A'	Balance as per PREVIOUS YEAR Column of 2022-23 of Schedule-G-Current Assets 'B'	Difference	
				Col. A -B	
				Dr. (Rs.)	Cr. (Rs.)
1.	Material for works in stores (NVP)	39,35,946.68 Dr.	0.00	3935946.68	
2.	Material for works in stores	5,85,02,650.33 Dr.	62438597.01 Dr.	-3935946.68	
3.	Security with other department (NVP)	18,750.00 Dr.	0	18750.00	
4.	Security with other department	7,91,80,688.50 Dr.	79199438.50 Dr.	-18750.00	

5.	Loans & advances (Asset)	2,09,95,595.72 Dr.	24234120.72 Dr.	-3238525.00	
6.	Mobilization advance (D/shala)	32,38,525.00 Dr	0	3238525.00	
7.	Misc. Advance a/c	39,96,188.31 Cr.	3754543.94 Cr.		241644.37
8.	Other Misc. Advance (NVP)	241644.37 Dr	Nil	241644.37	
9.	Cash in hand	3,39,398.66 Dr.	337934.46 Dr.	1464.20	
10.	Imprest & CSS	11,94,14,425.81 Dr	119415885.01	(-)1459.20	
11.	Bank A/c	51,14,85,226.01 Dr.	51,14,85,231.01 Dr.	(-) 5.00	

Observations relating to Profit & Loss Account

9.1 Surplus on sale of colonies of ₹ 215.10 lacs in 2021-22 & ₹ 1844.25 lacs in 2022-23

Surplus on sale of colonies of ₹ 2,15,09,830 in 2021-22 and ₹18,44,25,011.62 in 2022-23 has been shown in the profit and loss account. The amount depicted in 2021-22 pertains to yearly profit calculated by HIMUDA on the basis of percentage completion of works of different colonies, the adjustment of which is required to be carried out subsequently on completion and finalization of costing of each colony. Hence, the amount to that extent should be shown under the head "Deemed Profit on Work in Progress" instead of "Surplus on sale of colonies". However, costing of few colonies has been done during the year 2022-23 and therefore, the figure of "Surplus on sale of colonies" has jumped manifold during 2022-23 and this figure, therefore, includes deemed profit as well as actual surplus. But it is added that record in support of Cost Analysis has not been shown to audit despite being asked and as such the figure depicted could not be verified. It is, therefore, advised that nomenclature of the account head may be examined and necessary correction may be carried out unless justified while the head "Surplus on sale of colonies" may be operated only after the finalisation of cost analysis while the audit may also be apprised of the Cost Analysis done during 2022-23 with supporting record.

9.2 Wrong classification of payments of Leave Encashment of ₹ 47.09 lac as expenditure in Annual Accounts during audit period :

It has been found that Leave Encashment has been debited to P & L Account of the Main Fund to the extent of ₹34,22,439 (671330+ 2751109) during 2021-22 and ₹12,87,478 in the year 2022-23 i.e. ₹47,09,917 despite there being separate Leave Encashment Fund for the purpose wherefrom payment to the tune of ₹17,57,300 and ₹92,99,268 have also been made during 2021-22 & 2022-23 respectively. Thus, a sum of ₹47,09,917 has been wrongly debited to Head 'Leave

Encashment' during 2021-23 and charged to Profit & Loss Account of HIMUDA whereas this amount, being receivable from the **"Employees Leave Encashment Fund"** constituted & maintained by the HIMUDA for this purpose separately, should have been debited to 'Leave Encashment Trust/Receivable Account' and shown as Debtors under Head current Assets on the Asset side of the Balance sheet.

The above irregularity has resulted in understatement of current Assets ,net profit, Reserve & surplus and over statement of expenditure by ₹ 47,09,917 and thus the Balance Sheet as well as Profit & Loss Account is not depicting the true & fair position of HIMUDA affairs to the extent. Therefore, the said discrepancy may be reconciled and concerned financial statements be rectified accordingly besides ensuring replenishment of 'HIMUDA Fund' from **'Employees Leave Encashment Fund'** by the said amount.

10 Observations with regard to consolidation of Annual Accounts of HIMUDA

While consolidation of the annual accounts of HIMUDA viz, consolidation of the Trial Balance of various Divisions as well as HIMUDA H.Q. Office and preparation of Balance & Final Accounts of HIMUDA for the Year 2021-22 & 2022-23, the following errors of omissions/commissions have been observed:-

10.1 Transactions amounting to Dr. ₹ 512.26 lac and Cr. ₹ 470.71 lac of various Divisions less/excess/wrongly booked at H.Q. level in the Final Accounts of HIMUDA during 2021-22.

While consolidation of accounts at H.Q. level, the transactions involving an amount of Dr. ₹ 51225917.00 and Cr. ₹ 47070592.00 pertaining to different head of accounts of various Divisions, as per detail given below have not been booked in HQ books or these have been journalized/booked with wrong head of account amount which resulted into wrong depiction of profits/ Reserve & surplus/Income/ expenditure/ current Assets/Current Liabilities shown in the P&L account and Balance Sheet for the year 2020-21 and thus affect the true & fair position of the state of affairs of the HIMUDA being shown as on 31.03.2021.

Year	(Dr.)	(Cr.)	Remarks	
2021-22	14,64,086.00	5,558.00	Not accounted for in HQ books	Pointed out in detail in the Para No. 37.1 of Audit Report of HIMUDA H.Q. for the year 2021-23
	49761831.00	47065034.00	Accounted for in wrong heads in HQ books	Pointed out in detail in the Para No. 37.2 of Audit Report of HIMUDA H.Q. for the year 2021-23
Total	51225917.00	47070592.00		

Therefore, the said errors/irregularities may be justified & reconciled besides making necessary rectification in the final accounts so that financial statements depict HIMUDA's true state of affairs.

10.2 Transactions amounting to Dr. ₹7283.17 lacs and Cr. ₹6205.51 lac (both net figures) of various Divisions less/excess/wrongly booked at H.Q. level in the Final Accounts of HIMUDA during 2022-23

As per information supplied to audit the accounts of the Divisions in the year 2022-23 have been amalgamated with HQ accounts by granting access of the Tally software being operated from HQ Office at the Division Level and it has been learnt that the postings have been done at Divisional level on monthly basis instead of previous practice of posting at the close of the Financial Year as was being done until 2021-22 at the HQ level to amalgamate the Divisional Accounts. Audit has, therefore, matched Trial Balance of the Division as on 31.03.2023 with the the Divisional Trial Balance printouts derived from Tally and provided to audit. During the course of checking substantial differences have been noticed summarised division-wise detail of which is as under while complete detail has been incorporated in Para No. 37.3 of the Audit Report of HQ Office for the period w.e.f. 01.04.2021 to 31.03.2023 and the consolidated net figures of difference amount to **₹728316697.85 Dr. & ₹620551491.91 Cr.**

Sr. No.	Name of Division	Amount (₹)	Amount (₹)
1	Electric Division Shimla	3542626.00	263481.00
2	Construction Division, Mandi	(-)33798630.00	(-)105191566.57
3	Construction Division, Dharamsala	897174677.31	888626013.78
4	Electric Division, Dharamsala	(-)3579237.00	(-)2951073.00
5	Construction Division, Shimla	(-)95055133.00	(-)102728826.00
6	Construction Division, Parwanoo	(-)30282014.46	(-)45674230.70
7	Construction Division, Nahan	(-)9685591.00	(-)11792306.60
	Total	728316697.85	620551491.91

Therefore, the said errors / irregularities may be justified & reconciled besides making necessary rectification in the final accounts so that financial statements depict HIMUDA's true state of affairs.

11. Huge figures of ₹ 1395.68 lacs under Un-classified Receipts

(i) Huge figures remain under Unclassified Receipt Head which is incorporated under the head Work-in progress under Current Assets while there is also significant additions thereto every year as per detail given in the following Table and only

marginal adjustments have been made during the audit period. It is, therefore, advised that special drive may be initiated to educate the allottees in this regard so that they do convey complete detail of their properties every time they make an online transfer into HIMUDA bank accounts and all receipts from them are booked accurately at HIMUDA's end:

Year	Un-classified Receipts as per Balance Sheet			
	Opening Balance	Additions (Credits)	Adjustments (Debits)	Closing Balance
2021-22	94239145.93	10225656.00	4204876.00	100259925.93 Cr.
2022-23	100259925.93	42305376.02	2997010.00	139568291.95 Cr.

(ii) Moreover, the opening balance of the Unclassified Receipts Account as per ledger does not match with the figures as indicated in the Final Accounts while difference has also been noticed in the figures of additions (credits) during the year 2022-23 as per detail given hereunder though there should not have been any difference.

Year	Un-classified Receipts as per Balance Sheet / Ledger				
	As per	Opening Balance	Additions (Credits)	Adjustments (Debits)	Closing Balance
2021-22	Balance Sheet	94239145.93	10225656.00	4204876.00	100259925.93 Cr.
	Ledger	92872645.93	10225656.00	4204876.00	98893425.93 Cr.
	Difference	1366500.00	Nil	Nil	1366500.00
2022-23	Balance Sheet	100259925.93	42305376.02	2997010.00	139568291.95 Cr.
	Ledger	98893425.93	42301904.02	2997010.00	138198319.95 Cr.
	Difference	1366500.00	3472.00	Nil	1369972.00

The said errors / irregularities may, therefore, be justified & reconciled besides making necessary rectification in the final accounts so that financial statements depict HIMUDA's true state of affairs.

12 Construction Divisions

The serious irregularities noticed during the audit of accounts of all construction divisions for the year 2022-23 are exhibited below for taking further necessary action.

12.1 Excess payment of ₹417.88 lac to the various contractors & suppliers (HQ LEVEL)

The detailed checking of construction bills revealed that excess payment of ₹417.88 lacs was made to the various contractors due to calculations errors, wrong

payment of rates, less recovery of material, non deduction of statutory dues i.e. Royalty, Sales tax, income tax, labour cess, excess payment of security, non approval of rates from competent authority etc. The division wise detail of excess payment is given below:-

Sr. No.	Name of the Division	Para No	₹(in Lacs)
1	Division Shimla	28, 29	(43.38 + 13.56)=56.94
2	Division Nahan	--	--
3	Division Mandi	10, 11, 12, 13, 15	(152.48, 9.40, 88.92, 36.13, 60.32)=347.25
4	Division Parwanoo	12.2 (क)	7.91
5	Division Dharamshala cont.	17	5.30
6	Electrical Division Shimla	--	--
7	Electrial Division Dharamshala	6	0.48
Total			417.88

12.2 Non recovery of secured advances amounting to ₹50.97 lacs from various contractors

From the scrutiny of the record of secured advances paid to the various contractors, it is revealed that secured advances of ₹50.97 lacs as per detail given below were pending for recovery as on 31-03-2023. As per the provisions of contract agreement, the secured advances are sanctioned when the material is required for immediate use in the work. In such a situation, the recovery of secured advances is to be effected from the next running bill of the work, whereas, the secured advances were pending for recovery for a long period. Thus, non recovery of secured advances in a time bound manner is a serious irregularity. The HIMUDA may take necessary steps to effect the recovery of secured advances unless the delay is justified. The division wise detail of pending recovery of secured advances is given below:-

Sr. No.	Name of the Division	Para No	(in Lacs)
1	Shimla Division	15 (ख)	30.13
	Shimla Electrical	16	20.84
Total			50.97

12.3 Non utilization of stock articles of ₹14.83 lac.

During the examination of stock account of Shimla construction Division, and Dharmshala Division, it is noticed that stock articles worth ₹14.83 lacs were

lying unutilized since long time as per detail given below. The reasons for non utilization of stock articles may be intimated besides utilizing the same.

Sr. No.	Name of the Division	Para No	₹(in Lac)
1	HIMUDA Electrical Division Shimla	10	14.83
Total			14.83

12.4 Irregular/excess payment of Salary and TA of ₹4.13 lac.

While examining the establishment expenditure of various divisions, it is noticed that irregular/excess payment of ₹4.13 lacs on account of salary and TA was made to the employees of divisions/Head Office. The authority may take necessary action for regularization of irregular payments besides effecting the recovery of excess payment of pay and allowances. The division wise detail of the excess/irregular payment is given below:-

Sr. No.	Name of the Division	Para No	(₹ in lac)
1	HIMUDA Parwanoo	20 (1)	3.38
2	Division Nahan	16	0.71
3	Mandi Construction Division	22	0.04
Total			4.13

12.5 Non adjustment of staff/miscellaneous advances of ₹486.64 lac.

A sum of ₹486.64 lac on account of staff/miscellaneous advances were lying pending for adjustment since long time with the staff members and various contractors. The adjustment of these advances may be ensured. The division wise detail is given below:-

Sr. No.	Name of the Division	Para No	₹(in lac)
1	Division Shimla Const.	5 & 5.1	19.68
2	Division Nahan	10 (ख)	32.00
3	Division Mandi	5 (क)	84.37
4	Division Dharmshala Const.	5	41.25
5	Division Parwanoo	6, 7	(278.53+1.99)=280.52
6	Electrical Division Shimla	8, 10	(8.66+20.16)=28.82
7	Electrical Division Dharmshala	--	---
Total			₹5065.91

12.6 Expenditure without obtaining AA/ES and excess expenditure to the tune of deposit works without receipt of amount from the concerned department amounting to.

While examining the record of various divisions, it was noticed that excess expenditure has been done without obtains administrative approval & expenditure

sanction and expenditure on deposit works has also been done without proper receipt of sanction amount from the concerned department. The reason for above may be intimated please. The division wise detail of excess expenditure is as given bellow:

Sr. No.	Name of the Division	Para No	(in Lacs)
1	Division Parwanoo	14, 15	(4025.49+455.04)=4480.53
2	Division Mandi	6, 21	(529.34+56.04)=585.38
		Total	5065.91


13 Pending Audit Reports/ paras

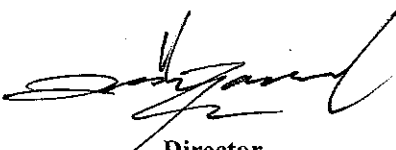
The position of the outstanding audit paras as on 31.03.2021 in respect of Head Office and seven divisions* of HIMUDA are given below. There are audit paras pending for settlement. The executive Engineer/Chief Accounts Officer are responsible of the settlement of audit paras but it is very strange that inspite of best efforts of this department these paras could not be got settled. Non settlement and increasing para indicates inadequate response to audit findings and observations and thus leads to wearing away of accountability. The CEO cum Secretary HIMUDA may review the compliance/settlement of outstanding audit paras periodically so that the maximum audit paras can be settled.

S. N.	Name of the Division	Audit Period	Outstanding para prior to audit period	Paras added during the current audit	Total	Paras settled during the current audit	Bal.
1	Head Office	4/21 to 3/23					
2	Division Shimla	4/21 to 3/23	405	34	439	143	296
3	Division Nahan	4/21 to 3/23	223	17	240	62	178
4	Division Mandi	4/21 to 3/23	86	20	106	44	62
5	Division Parwanoo	4/21 to 3/23	142	24	166	38	128
6	Division Dharamshala	4/21 to 3/23	260	20	280	35	245
7	Electrical Division Dharamshala	4/21 to 3/23	18	08	26	11	15
8	Electrical Division Shimla	4/21 to 3/23	106	28	134	20	114
	Total		1240	151	1391	353	1038

*** These paras include Sub paras also.


Joint Director
HP State Audit Department
Shimla-171009

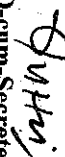

Additional Director
HP State Audit Department
Shimla-171009


Director
HP State Audit Department
Shimla-171009


HIMACHAL PRADESH HOUSING & URBAN DEVELOPMENT AUTHORITY
NIGAM VIHAR, SHIMLA-2.
Balance Sheet 2021-2022


		Previous 2020-21	Current 2021-22			Previous 2020-21	Current 2021-22
LIABILITIES	Sch			ASSETS	Sch		
Reserve & Surplus	A	12623,27,027.98	12642,87,139.38	Fixed Assets	E	234,65,042.13	207,58,483.86
Secured loan	B	4675,08,518.00	3311,96,008.57	Fixed Deposit	F	1846,66,475.81	1613,01,327.45
Current Liability	C	18489,75,184.09	20361,29,411.33	Current Assets	G	33726,39,323.53	34506,43,066.90
Net Profit	D	19,60,111.40	10,90,318.93				
Total		35807,70,841.47	36327,02,878.21	Total		35807,70,841.47	36327,02,878.21



 Chief Accounts Officer,
 HIMUDA, Shimla-02.


 CEO-cum-Secretary,
 HIMUDA, Shimla-02.

Certified that the Final Accounts i.e. Balance Sheet, Profit and Loss Account of HIMUDA for the period 2021-22 have been checked and verified to the best of our knowledge and belief on the basis of record produced and information /explanation given to audit and is subject to observation contained in the Annual Audit and Inspection Report of HIMUDA for the period 2021-22


 Joint Director
 HP State Audit Department
 Shimla-171009

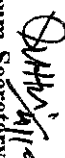

 Additional Director
 HP State Audit Department
 Shimla-171009


 Director
 HP State Audit Department
 Shimla-171009


HIMACHAL PRADESH HOUSING & URBAN DEVELOPMENT AUTHORITY
NIGAM VIHAR, SHIMLA-2.
Balance Sheet 2022-2023

		Previous 2021-22	Current 2022-23			Previous 2021-22	Current 2022-23
LIABILITIES	Sch			ASSETS	Sch		
Reserve & Surplus	A	1,26,42,87,139.38	1,22,87,61,433.14	Fixed Assets	E	2,07,58,483.86	1,80,44,373.11
Secured loan	B	33,11,96,008.57	8,39,44,225.97	Fixed Deposit	F	16,13,01,327.45	31,78,00,311.45
Current Liability	C	2,03,61,29,411.33	1,70,02,71,831.18	Current Assets	G	3,45,06,43,066.90	2,68,01,24,662.57
Net Profit	D	10,90,318.93	29,91,856.84				
Total		3,63,27,02,878.21	3,01,59,69,347.13	Total		3,63,27,02,878.21	3,01,59,69,347.13


 Chief Accounts Officer,
 HIMUDA, Shimla-02.


 CEO-cum-Secretary,
 HIMUDA, Shimla-02.

Certified that the Final Accounts i.e. Balance Sheet, Profit and Loss Account of HIMUDA for the period 2022-23 have been checked and verified to the best of our knowledge and belief on the basis of record produced and information /explanation given to audit and is subject to observation contained in the Annual Audit and Inspection Report of HIMUDA for the period 2022-23


 Joint Director
 HP State Audit Department
 Shimla-171009

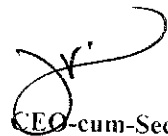

 Additional Director
 HP State Audit Department
 Shimla-171009


 Director
 HP State Audit Department
 Shimla-171009

Schedule-A

Himuda Group Company			
Reserve & Surplus			
1-Apr-2021 to 31-Mar-2022			
S.N	Particulars	Previous Year	Current year
1	CAPITAL RESERVE	1256912582.52 Cr	1258872693.92 Cr
2	GRANT-IN-AID	47047136.00 Cr	47047136.00 Cr
3	GRANT UTILISED FOR DEVELOPMENT/LAND ACQUISITION	17282200.00 Cr	17282200.00 Cr
4	SURPLUS ON VALUATION OF ASSEST & LIABLIT(NVP)	140000000.00 Dr	140000000.00 Dr
5	INTEREST REDEMPTION A/C	36616025.17 Cr	36616025.17 Cr
6	RESERVE & SURPLUS (NVP)	44469084.29 Cr	44469084.29 Cr
	Grand Total	1262327027.98 Cr	1264287139.38 Cr


Chief Accounts Officer,
HIMUDA, Shimla-02.



CEO-cum-Secretary,
HIMUDA, Shimla-02.

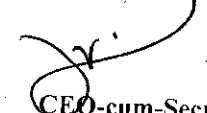
Schedule-B

**HIMACHAL PRADESH HOUSING & URBAN DEVELOPMENT AUTHORITY
NIGAM VIHAR, SHIMLA-2.**

Loans (Liability) 2021-22

S.N	Particulars	Previous Year	Current Year
1	INTEREST PAYABLE ON GOVT LOAN	34009411.00 Cr	34009411.00 Cr
2	OVER DRAFT AGAINST FDR (LOAN)	8882235.00 Cr	8882235.00 Cr
3	SECURED LOANS	424616872.00 Cr	288304362.57 Cr
	Grand Total	467508518.00 Cr	331196008.57 Cr


Chief Accounts Officer,
HIMUDA, Shimla-02.


CEO-cum-Secretary,
HIMUDA, Shimla-02.


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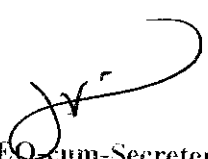


HIMACHAL PRADESH HOUSING & URBAN DEVELOPMENT AUTHORITY NIGAM VIHAR, SHIMLA-2.

Current Liabilities 2021-22.

S.N	Particulars	Previous Year	Current Year
1	DEVELOPMENT FUND UNDER APARTMENT ACT	1008196.56 Cr	1008196.56 Cr
2	GOVT. OF HP- WSS GIRI RIVER PROJECT	314762.00 Cr	314762.00 Cr
3	H.P.GOV.T.FOR GRHS EXEC. BY HP PWD	3398200.00 Cr	3398200.00 Cr
4	H.P.GOV.T.FOR PRHS	2194373.00 Cr	2194373.00 Cr
5	I & PH DEPARTMENT FOR WSS	1782978.81 Cr	1782978.81 Cr
6	MATERIAL PURCHASE	151290.10 Cr	151290.10 Cr
7	MEDICAL ADVANCE DEVISION I	31219.00 Cr	31219.00 Cr
8	MISC. LIABILITIES	5885735.10 Cr	5885735.10 Cr
9	R & D ADJUSTMENT A/C	368888.00 Cr	368888.00 Cr
10	STOCK ADJUSTMENT A/C	256390.17 Cr	256390.17 Cr
11	ESTABLISHMENT EXP 2017-18	61666393.00 Dr	61666393.00 Dr
12	EXPENSES PAYABLE	58506708.00 Dr	58506708.00 Dr
13	INITIAL DEPOSIT/EARNEST MONEY	812162488.90 Cr	850583063.74 Cr
14	PROVISION FOR ARBITRATION/WORKS	764216.02 Cr	764216.02 Cr
15	WITH HELD AMOUNT AC	871904.00 Cr	194902.00 Cr
16	DUTIES & TAXES	69300678.26 Dr	53864940.86 Dr
17	EARNEST MONEY/SECURITY DEPOSIT- CONTRACTORS	21496313.54 Cr	21896015.54 Cr
18	REFUNDABLE SECURITY/ SECURITY DEPOSIT A/C	61207971.47 Cr	72551260.47 Cr
19	COVID-19 RELIEF FUND	0.00 Cr	99037.00 Cr
20	SECURITY WATER METER CONNECTION	2672406.65 Cr	2872506.65 Cr
21	SUNDRY CREDITORS	237564.18 Cr	237564.18 Cr
22	DEPOSIT WORKS A/C	1064390836.90 Cr	1181673076.90 Cr
23	OTHER LIABILITIES	59253228.95 Cr	63903777.95 Cr
	Grand Total	1848975184.09 Cr	2036129411.33 Cr


Chief Accounts Officer,
HIMUDA, Shimla-02.


CEO cum-Secretary,
HIMUDA, Shimla-02.

**HIMACHAL PRADESH HOUSING & URBAN DEVELOPMENT
AUTHORITY
NIGAM VIHAR, SHIMLA-2.**

Profit & Loss A/c

2021-22

Particulars	Previous year	Current year
Direct Incomes	1687,63,000.24	1786,93,263.32
Conversion Fee	8,02,440.00	6,20,563.00
Ground Rent	16,25,045.90	14,79,641.00
Levy Charges	175,85,977.00	328,78,608.30
Processing Charges A/c	22,17,745.00	25,59,960.36
Rent Charges	34,02,332.02	19,83,904.66
Surplus From Sale of Colonies	257,94,434.97	215,09,830.00
Transfer Charges A/c	132,81,018.00	290,20,263.00
Water Connection Fee A/c	421,09,107.35	379,74,687.00
Admin Charges Receipts A/C	5,134.00	
Watch & Ward Charges	284,33,929.00	100,19,917.00
Departmental Charges	335,05,837.00	406,45,889.00
Direct Expenses	2662,66,684.73	2673,56,300.00
Electricity & Power of Wss , Nalagarh	1,82,997.00	2,79,475.00
Pension Payment	19,53,852.00	93,83,824.00
Vehicle A/c	2,44,656.00	1,66,335.00
CPF Board Share	57,67,146.00	53,72,036.00
EX- GRATIA GRANT		42,920.00
Leave Encashment		6,71,330.00
Medical Exp A/C	1,45,216.00	18,759.00
L.T.C Exp Ac	643.00	
Pay of Menials/wages	3,55,461.00	1,14,400.00
Ex- Gratia & Gratuity	53,625.00	
Leave Encashment	50,99,205.00	27,51,109.00
Bonus Expenses	19,004.00	10,12,800.00
TA/TTA Exp	9,90,274.00	12,44,523.00
Medical Exp.	15,78,464.00	15,72,657.00
Establishment Exp.	2498,76,141.73	2447,26,132.00
Indirect Incomes	1883,91,979.38	1850,52,263.79
CHOICE MONEY	74,88,787.00	57,754.00
HPTA/ LOP/ LEASE DEED/ CHARGES	2,06,869.00	2,53,700.00
Interest on Receipt on Instalment	296,80,163.00	294,11,297.00
Interest Receipt on FDR's	50,25,615.00	44,70,310.73
License Fee A/c of Promotor	73,072.00	32,888.00
Recovery of Attach Vehicale	3,000.00	4,500.00
Attached Vehicle Charges A/c (H.O)	95,250.00	36,024.00
Auction of Grass HC Sohala		61,000.00
Bank Commision Ac	14,500.00	10,100.00

Bank Draft Charges RECEIPTS A/C	17,000.00	18,800.00
Compounding Charges	5,92,821.00	2,57,860.00
Damages Charges	24,620.00	
Depreciation Account From Allottees	1,34,920.00	
ELECTION DUTY FEE	32,500.00	
Himuda Car Parking Comm Complex Baddi	1,15,500.00	97,750.00
HOUSE RENT RECEIPTS	5,388.00	
Interest on HBA A/c (Head Office)		12,69,447.00
Map Approval/ Standard Drawing Fee/ Site Plan	7,84,564.00	8,01,637.00
Penal Interest	75,28,279.00	147,76,085.02
Penalty A/c		1,50,683.00
Processing Fee (INCOME)	3,500.00	4,000.00
Renewal Fee/ Enlistment Forms	19,550.00	11,500.00
Rent Receipts A/C	28,38,659.00	26,91,131.00
Sales of Application Forms.	15,500.00	4,500.00
SERVICE TAX RECIEVABLE	2,17,887.00	
Technical Approval Fee of Varios Deptt.	17,34,000.00	
Un-Classified Suspen Ac	7,21,076.00	-3,43,718.00
COST OF BROCHURES	2,27,200.00	1,83,500.00
Interest on Saving Bank	91,47,957.74	89,11,944.00
Sewerage Connection Fee	54,100.00	68,490.00
Audit Recovery A/C	1,37,680.00	36,805.00
Rent From Rest House	5,55,816.00	2,41,484.00
Royalty Receipt A/C	7,50,561.00	84,123.00
Stock Storage Adjustable Ac	69,53,489.00	77,99,446.00
Receipt Under RTI Act	19,494.00	-1,04,575.00
Sale of Tender Forms	6,00,570.00	4,60,483.00
House Rent Receipts	1,88,899.00	1,86,216.00
Outturn of Vehicle AC	65,04,614.00	113,18,469.00
Water Charges Receipts	39,57,616.00	166,29,569.00
Maintenance Charges Receipts	965,39,846.64	646,32,917.00
Interest on Loan & Advances to Staff	10,42,616.00	9,09,226.00
Misc. Receipts A/c	43,38,500.00	196,16,918.04
Indirect Expenses	889,28,183.49	952,98,908.18
Advertisement Charges A/c	13,77,704.00	6,04,275.87
Head Office Contingencies Electicals Shimla	42,45,021.00	71,96,072.00
Office Equipments Ac	28,324.00	6,018.00
Property Tax	10,932.00	
Rent of Xen Residence	7,19,022.00	7,91,921.00
Seminar Fee & Training A/c		15,300.00
Sewerage Connection Fee(Mandi)	17,240.00	84,016.00
ADMINISTRATIVE EXPENSES A/C	2,91,998.00	3,30,000.00
A.E Office Cum- Store at Nahan	1,04,036.00	425.00
Audit Fees	92,500.00	7,23,540.00
CM Relief Fund (Division- I)	1,55,956.00	
Computerization Exp	4,07,147.00	6,72,887.00
Digitization Office Exp.	9,30,689.38	2,56,618.00



Fule Charges Ac	1,77,376.00	2,66,055.00
Insurance Fund & Saving A/c		90.00
Interest on Demand Survey	19,87,345.00	18,18,210.00
Professional Fee	6,22,500.00	6,15,000.00
Retainership Fee	1,80,000.00	1,80,000.00
Entertainment Exp.A/c	10,233.00	15,489.00
Repair & Maintanance	-6,06,019.00	-2,18,103.00
Stock Storage Expenses	20,58,976.00	24,06,460.00
AR & MO Own Buildings	43,61,391.00	41,80,769.00
Rent Rates & Taxes	1,87,440.00	1,65,298.00
Legal/ Litigation Expenses	3,73,384.00	10,58,298.00
AR & MO of Various Colony	514,75,427.00	624,81,386.48
Bank Charges	29,455.02	30,876.80
Depreciation A/C	38,98,828.12	33,52,017.27
Electricity & Water Charges	125,71,567.00	54,59,901.00
News Paper & Periodicals	35,975.00	35,125.00
RM of Vehicle	7,93,746.00	8,02,106.00
Typewriter/photostate/fax/computer Exp.	4,44,562.00	3,93,208.40
Misc. Expenses	2,63,037.82	1,95,234.48
Postage & Telegram Exp.	1,66,719.00	1,60,394.00
Printing & Stationery Expenses	8,08,306.15	4,99,089.88
Telephone Expenses	7,07,365.00	*7,20,930.00
Nett Profit:	19,60,111.40	10,90,318.93

[Signature]
Chief Accounts Officer,
HIMUDA, Shimla-02.

[Signature]
CEO-cum-Secretary,
HIMUDA, Shimla-02.




Schedule-E

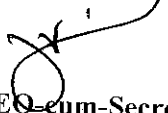
Himuda Group Company

Fixed Assets

1-Apr-2021 to 31-Mar-2022

S.N	Particulars	Previous Year	Current Year
1	OWN BUILDINGS	12832091.12 Dr	11548882.00 Dr
2	FIXED ASSETS HIMUDA	10632951.04 Dr	9209601.86 Dr
	Grand Total	23465042.13 Dr	20758483.86 Dr


 Chief Accounts Officer,
 HIMUDA, Shimla-02.


 CEO-cum-Secretary,
 HIMUDA, Shimla-02.

H.P. HOUSING AND URBAN DEVELOPMENT AUTHORITY NIGAM VIHAR SHIMLA 171002

Schedule-E

Schedule of Own Building for the year 2021-22

DIVISION	Sr. No.	Particular	Rate of Dep.	Cost as on 1.4.2021	Addition before Sep 2021	Addition after Sep 2021	Sales/ Adjustment during 2021-22	Cost as on 31.03.2022	Dep. upto 31.03.2021	Adj. during 2021-22	Dep during the year 2021-22	Upto date Dep. as on 31.3.2022	Adj. during 2021-22	WDA as on 31.03.2022
SML	1	Rest House at Strawberry Hill	10%	40,183.81	0.00	0.00	0.00	40,183.81	31,231.68	0.00	4,018.38	35,250.06	0.00	36,165.43
SML	2	Office Building at Nigam Vihar	10%	22,66,321.83	0.00	0.00	0.00	22,66,321.83	97,00,209.12	0.00	2,26,632.18	99,26,841.30	0.00	20,39,689.65
SML	3	Residential Building at Knowleswood	10%	14,33,046.13	0.00	0.00	0.00	14,33,046.13	65,51,473.77	0.00	1,43,304.61	66,94,778.38	0.00	12,83,741.51
SML	4	Divisional Store at Sanjauli	10%	68,065.53	0.00	0.00	0.00	68,065.53	3,11,175.98	0.00	6,806.55	3,17,982.53	0.00	61,258.98
SML	5	Basement at Strawberry Hills	10%	50,538.95	0.00	0.00	0.00	50,538.95	2,31,049.43	0.00	5,053.89	2,36,103.32	0.00	45,485.05
HEAD	6	Office-cum-Residence at Mandi	10%	10,60,415.68	0.00	0.00	0.00	10,60,415.68	32,03,792.72	0.00	1,06,041.57	33,09,834.29	0.00	6,54,374.11
PWM	7	Office Building at Panwano	10%	14,66,446.59	0.00	0.00	0.00	14,66,446.59	33,09,863.24	0.00	1,46,644.79	34,56,507.94	0.00	13,19,802.29
PWM	8	Office-cum-Store at Solan	10%	1,18,301.11	0.00	0.00	0.00	1,18,301.11	5,40,838.63	0.00	11,830.11	5,52,668.74	0.00	1,03,471.00
PWM	9	AE's office and Residence at Baddi	10%	6,00,949.50	0.00	0.00	0.00	6,00,949.50	7,64,428.86	0.00	60,094.95	8,24,523.81	0.00	5,40,854.55
D	10	Office & Rest House Building at D/Sala	10%	3,67,103.19	0.00	0.00	0.00	3,67,103.19	13,81,642.18	0.00	36,710.32	14,18,352.50	0.00	3,30,392.87
ESML	11	C/o Office accommodation for Sub-Div-I at Baddi	10%	10,142.03	0.00	0.00	0.00	10,142.03	7,882.60	0.00	1,014.20	8,896.80	0.00	9,127.83
ESML	12	Pdg of AE Rest of HIMUDA Baddi Ph-II	10%	6,24,882.40	0.00	0.00	0.00	6,24,882.40	31,212.86	0.00	62,488.24	93,701.10	0.00	5,62,394.16
D	13	C/o Canteen Building for HIMUDA D/Shala	10%	1,47,273.32	0.00	0.00	0.00	1,47,273.32	1,01,286.70	0.00	14,727.33	1,16,024.03	0.00	1,32,545.59
D	14	Staff Qtrs D/Shala	10%	30,97,976.46	0.00	0.00	0.00	30,97,976.46	5,90,232.60	0.00	3,08,797.65	9,00,030.25	0.00	27,85,178.81
D	15	Rest House at Una	10%	96,666.51	0.00	0.00	0.00	96,666.51	47,513.68	0.00	9,666.65	57,180.33	0.00	85,999.86
MANDI	16	Store cum Chowkidar Hut, Mandi	10%	4,96,700.10	0.00	0.00	0.00	4,96,700.10	2,04,874.48	0.00	49,670.01	2,54,644.49	0.00	4,47,030.09
MANDI	17	Staff Qtrs Hampur	10%	41,208.20	0.00	0.00	0.00	41,208.20	12,742.80	0.00	4,120.82	16,863.72	0.00	37,087.38
SML	18	Office Acc. For Sub. Div No-II, Sanjauli Ph-II	10%	59,905.37	0.00	0.00	0.00	59,905.37	28,850.76	0.00	5,990.54	34,841.30	0.00	63,914.63
HMR	19	2 Nos. Type II staff Qtrs. At D/Shala	10%	72,472.61	0.00	0.00	0.00	72,472.61	0.00	0.00	7,247.26	7,247.26	0.00	65,225.35
PWM	20	Protection of HIMUDA land PWM Div.	10%	80,845.67	0.00	0.00	0.00	80,845.67	0.00	0.00	8,084.57	8,084.57	0.00	72,761.10
	21	C/o staff Qtr. Chitgan D/Shala	10%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HMR	23	Prov. Street light at Rakkar D/Shala	10%	1,82,549.50	0.00	0.00	0.00	1,82,549.50	0.00	0.00	18,254.96	0.00	0.00	1,64,294.54
HMR	24	C/o HIMUDA Office Building C/o HIMUDA Office Block at Rakkar	10%	77,605.48	0.00	0.00	0.00	77,605.48	0.00	0.00	7,760.55	7,760.55	0.00	69,844.93
HMR	25	C/o HIMUDA Office Block at Rakkar D/Shala Biometric	10%	74,952.21	0.00	0.00	0.00	74,952.21	0.00	0.00	7,495.22	7,495.22	0.00	67,456.99
HMR	26	Circle office Rakkar	10%	75,229.46	0.00	0.00	0.00	75,229.46	0.00	0.00	7,522.95	0.00	0.00	67,706.52
HMR	27	C/o Himuda Office Rakkar Dharmshala Fir Extinguisher	10%	55,301.94	0.00	0.00	0.00	55,301.94	0.00	0.00	5,530.19	0.00	0.00	49,771.75

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FIXED ASSETS

		Rate of Dep.	Cost as on 1/4/2021	Addition prior to Sep. 2021	Addition after Sep. 2021	Sales/Adjustment during 2021-22	Cost as on 31/03/2022	Dep. upto 31/03/2021	Adj	Dep. During the year 2021-22	Upto date Dep. as on 31.3.2022	Adj	WDV of Assets as on 31/03/2022
	Land & Building	1	2	3	4	5	6	7	8	9	10	11	12
	Acquisition of land himuda nigram vihar	0%	11,547.52	0.00	0.00	0.00	11,547.52	0.00	0.00	0.00	0.00	0.00	11,547.52
SHIMLA 1	Shimla Building	10%	36,702.14	0.00	0.00	0.00	36,702.14	4,47,797.70		3,670.21	4,51,467.91		33,031.93
SHIMLA 1	Office Building A/c	10%	83,180.65	0.00	0.00	0.00	83,180.65	6,61,418.92		8,318.06	6,69,736.98		74,862.58
ESML	Rest House Building	10%	2,79,871.92	0.00	0.00	0.00	2,79,871.92	22,40,132.79		27,987.19	22,68,119.98		2,51,884.73
			4,11,302.23	0.00	0.00	0.00	4,11,302.23	33,49,349.41	0.00	39,976.47	33,89,324.88	0.00	3,71,326.76
	Crockery & Cutlery A/C												
HEAD	Head office	15%	2,518.21	0.00	0.00	0.00	2,518.21	41,007.00		377.73	41,384.73		2,140.48
SHIMLA 1	Div I	15%	19.54	0.00	0.00	0.00	19.54	14,952.54		2.93	14,955.47		16.61
ESML	Elect Shimla	15%	74.26	0.00	0.00	0.00	74.26	20,270.25		11.14	20,281.39		63.12
			2,612.01	0.00	0.00	0.00	2,612.01	76,229.79	0.00	391.80	76,621.59	0.00	2,220.24
	Office Equipment a/c												
HEAD	Head office	15%	68,445.41	0.00	0.00	0.00	68,445.41	9,58,907.98		10,266.81	9,69,174.79		58,178.60
SHIMLA 1	Div I	15%	186.52	0.00	0.00	0.00	186.52	79,388.89	0.00	27.98	79,416.87		168.54
PWN	Parwanoo	15%	53,545.77	0.00	0.00	0.00	53,545.77	93,908.86		8,031.87	1,01,940.73		45,513.91
D	Dharmshalla	15%	54,867.42	0.00	0.00	0.00	54,867.42	23,328.29		8,230.11	31,558.40		46,637.30
MANDI	Mandi Div	15%	7,299.15	0.00	0.00	0.00	7,299.15	27,534.68		1,094.87	28,629.55		6,204.28
ESML	Elect Shimla	15%	18,484.39	0.00	0.00	0.00	18,484.39	1,20,659.98		2,772.66	1,23,432.64		15,711.73
SHIMLA 2	Div II	15%	4,330.33	0.00	0.00	0.00	4,330.33	63,870.08		649.55	64,519.63		3,680.78
HMR	Elect Ham	15%	73.11	0.00	0.00	0.00	73.11	2,416.93		10.97	2,427.90		62.14
			2,07,232.10	0.00	0.00	0.00	2,07,232.10	23,700.69	0.00	3,1084.82	24,01100.51	0.00	1,761,47.29
	Books & Publication A/c												
HEAD	Head office	15%	17,370.34	0.00	0.00	0.00	17,370.34	2,13,194.18		2,605.55	2,15,799.73		14,784.79
SHIMLA 1	Div I	15%	1,856.35	0.00	0.00	0.00	1,856.35	12,068.57		278.45	12,347.02		1,577.89
PWN	Parwanoo	15%	5,563.64	0.00	0.00	0.00	5,563.64	34,387.74		834.55	35,222.29		4,729.09
D	Dharmshalla	15%	517.91	0.00	0.00	0.00	517.91	6,275.70		77.69	6,353.39		440.22
MANDI	Mandi Div	15%	1,110.19	0.00	0.00	0.00	1,110.19	13,942.46		166.53	14,108.99		913.66
ESML	Elect Shimla	15%	953.37	0.00	0.00	0.00	953.37	57,107.26		143.01	57,250.27		810.37
SHIMLA 2	Shimla Div II	15%	396.13	0.00	0.00	0.00	396.13	19,564.31		59.42	19,623.73		336.71
HMR	Elect Ham	15%	198.48	0.00	0.00	0.00	198.48	6,425.92		29.77	6,455.69		168.71
			27,966.42	0.00	0.00	0.00	27,966.42	352,966.14	0.00	4,194.96	357,161.10	0.00	237,714.5
	Survey & metheoretical Instrument A/C												
SHIMLA 1	Div I	15%	74,265.85	0.00	0.00	0.00	74,265.85	4,18,994.19		11,139.88	4,30,134.07		63,125.97
PWN	Parwanoo	15%	71.70	0.00	0.00	0.00	71.70	49,955.12		10.75	49,965.87		60.94

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MANDI	Mandi Div	15%	14,573.18	0.00	0.00	0.00	0.00	0.00	14,573.18	17,605.89	2,185.98	19,791.87	12,387.20
	Drawing & Mathematical Instrument A/C		88,910.73	0.00	0.00	0.00	0.00	0.00	88,910.73	48,655.20	13,336.61	49,989.18	7,657.12
SHIMLA 1	Div I	15%	13.61	0.00	0.00	0.00	0.00	0.00	13.61	31,783.48	2.04	31,785.52	11.57
D	Drawing & survey instrument A/C	15%	150.85	0.00	0.00	0.00	0.00	0.00	150.85	0.00	22.63	22.63	128.22
ESML	Drawing & survey instrument A/C	15%	311.95	0.00	0.00	0.00	0.00	0.00	311.95	0.00	46.79	46.79	265.16
SHIMLA 2	Drawing & survey instrument A/C	15%	1,263.60	0.00	0.00	0.00	0.00	0.00	1,263.60	0.00	189.54	189.54	1,074.06
			1,740.01	0.00	0.00	0.00	0.00	0.00	1,740.01	31,783.48	261.00	32,044.48	1473.01
	Tools & Plant A/C												
SHIMLA 1	Div I	15%	1,763.38	0.00	0.00	0.00	0.00	0.00	1,763.38	1,63,370.64	264.51	1,63,635.15	1,498.87
PWN	Parwanoo	15%	1,096.83	0.00	0.00	0.00	0.00	0.00	1,096.83	1,40,571.57	164.52	1,40,736.09	932.30
D	Dharmshala	15%	245.15	0.00	0.00	0.00	0.00	0.00	245.15	36,050.06	36.77	36,086.83	208.38
ESML	Elect Shimla	15%	2,297.63	0.00	0.00	0.00	0.00	0.00	2,297.63	2,08,293.73	344.64	2,08,638.37	1,952.99
SHIMLA 2	Div II	15%	481.48	0.00	0.00	0.00	0.00	0.00	481.48	7,235.10	72.22	7,307.32	409.26
HMR	Mandi Div	15%	2,007.80	0.00	0.00	0.00	0.00	0.00	2,007.80	2,938.93	301.17	3,240.10	1,706.63
		15%	7,892.27	0.00	0.00	0.00	0.00	0.00	7,892.27	558,460.03	1183.84	559,643.87	6708.43
	Electric Installation A/C												
SHIMLA 1	Div I	15%	2.64	0.00	0.00	0.00	0.00	0.00	2.64	2,323.67	0.40	2,324.07	2.25
ESML	Elect Shimla	15%	78,220.53	0.00	0.00	0.00	0.00	0.00	78,220.53	7,13,529.87	11,733.08	7,25,262.95	66,447.45
		15%	78,223.17	0.00	0.00	0.00	0.00	0.00	78,223.17	7,15,863.54	11,733.49	7,27,597.02	66,497.70
	Road Roller												
PWN	Road Roller 101041	15%	16.02	0.00	0.00	0.00	0.00	0.00	16.02	1,65,421.03	2.40	1,65,423.43	13.62
	Road Roller 22542	15%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,22,216.34	0.00	1,22,216.34	0.00
	Road Roller 8338	15%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,99,808.31	0.00	1,99,808.31	0.00
		15%	16.02	0.00	0.00	0.00	0.00	0.00	16.02	4,87,445.68	2.40	4,87,448.08	13.62
	Plant and Machinery												
PWN	160 Ltrs. Capacity Refrigerator for R/House Pwn.	15%	1.23	0.00	0.00	0.00	0.00	0.00	1.23	5,261.17	0.18	5,261.35	1.04
PWN	Cooler for Rest House at Parwanoo	15%	28.16	0.00	0.00	0.00	0.00	0.00	28.16	9,530.56	4.22	9,534.78	23.93
HEAD	Computer Purchase A/C-I	15%	3,543.45	0.00	0.00	0.00	0.00	0.00	3,543.45	2,53,171.66	531.52	2,53,703.18	3,011.93
D	Plants & Machinery Refrigerator for R/H D/shala	15%	55.18	0.00	0.00	0.00	0.00	0.00	55.18	8,377.88	8.28	8,386.16	46.90
MANDI	Mandi Div	15%	110.41	0.00	0.00	0.00	0.00	0.00	110.41	11,659.59	16.56	11,676.15	93.85
HEAD	Computer Purchase A/C-II	15%	4,09,614.87	0.00	0.00	0.00	0.00	0.00	4,09,614.87	7,22,061.82	61,442.23	7,83,504.05	3,48,172.64
HEAD	Photocopies/Fax Machine	15%	51,382.09	0.00	0.00	0.00	0.00	0.00	51,382.09	4,65,819.67	7,707.31	4,73,526.98	43,674.78
HEAD	Computer Purchase A/C-III	15%	2,49,981.39	0.00	0.00	0.00	0.00	0.00	2,49,981.39	22,93,198.54	37,497.21	23,30,695.75	2,12,434.18
ESML	Refrigerator A/C	15%	65.28	0.00	0.00	0.00	0.00	0.00	65.28	9,813.40	9.79	9,823.19	55.49
SHIMLA 1	Purchase of Coir matting Etc. to H/O	15%	4,314.06	0.00	0.00	0.00	0.00	0.00	4,314.06	4,32,732.73	647.11	4,33,379.84	3,636.95
MANDI	Photostat Machine A/C	15%	1,37,620.59	0.00	0.00	0.00	0.00	0.00	1,37,620.59	1,09,966.75	20,643.09	1,30,609.84	1,16,977.50
D	Photostat Machine A/C	15%	1,00,305.71	0.00	0.00	0.00	0.00	0.00	1,18,221.71	1,06,998.75	17,733.26	1,24,732.01	1,00,488.45

PWN	Photostate & Time Recorder machine	15%	6,134.60	0.00	0.00	0.00	6,134.60	1,39,828.92	920.19	1,40,749.11	5,214.41
HEAD	Purchase of New Computer/ fax Mach.	15%	36,33,851.44	543.00	0.00	0.00	42,61,394.44	0.00	6,39,209.17	6,39,209.17	36,22,185.27
HEAD	P & M Photostate Machine A/C -I	15%	74,412.73	0.00	0.00	0.00	74,412.73	0.00	11,161.91	11,161.91	63,250.82
HEAD	Purchase of Biometric Attendance Machine	15%	36,036.63	0.00	0.00	0.00	36,036.63	0.00	5,405.49	5,405.49	30,631.13
			47,07,457.80	645,453.00	0.00	0.00	53,52,916.80	4,56,842.44	80,293.52	53,71,358.96	4,56,979.28
	Furniture & fixcture A/c										
HEAD	Head office	15%	20,840.64	0.00	0.00	0.00	20,840.64	4,38,374.30	3,126.10	4,41,500.40	17,714.55
SHIMLA 1	Div I	15%	1,98,933.29	0.00	0.00	0.00	1,98,933.29	6,99,368.79	29,839.99	7,29,208.78	1,69,093.29
PWN	Parwano	15%	6,472.02	0.00	0.00	0.00	6,472.02	2,47,450.11	970.80	2,48,420.91	5,501.22
D	Dharmshala	15%	11,766.48	0.00	0.00	0.00	11,766.48	2,34,425.33	1,764.97	2,86,190.30	10,001.51
MANDI	Mandi Div	15%	22,616.06	0.00	0.00	0.00	22,616.06	1,78,761.03	3,392.41	1,82,153.44	19,223.65
ESML	Elect Shimla	15%	24,906.18	0.00	0.00	0.00	24,906.18	7,99,954.50	3,735.93	8,03,690.43	21,170.25
SHIMLA 2	Div II	15%	51,312.36	0.00	0.00	0.00	51,312.36	6,34,280.81	7,696.85	3,41,977.66	43,615.51
SHIMLA 2	Record Room Furn. Div-II	15%	68,822.39	0.00	0.00	0.00	68,822.39	37,885.20	10,323.36	48,208.56	58,499.08
HMR	Elect Ham	15%	8,600.81	0.00	0.00	0.00	8,600.81	69,536.86	1,290.12	70,826.98	7,310.69
		15%	4,14,270.23	0.00	0.00	0.00	4,14,270.24	30,900,36.03	62,140.64	3,16,217.47	35,129.70
	Vehicle A/c NVP										
ESML	Jeep No. 2453	20%	98.84	0.00	0.00	0.00	98.84	1,22,777.69	19.77	1,22,797.46	79.07
ESML	Gypsy No. HP-03-1623	20%	17,509.30	0.00	0.00	0.00	17,509.30	4,73,114.03	3,501.86	4,76,615.89	14,007.44
ESML	Gypsy No. 1245	20%	2,675.27	0.00	0.00	0.00	2,675.27	2,70,882.32	535.05	2,71,417.37	2,140.22
		20%	20,283.41	0.00	0.00	0.00	20,283.41	86,677.04	4,056.68	87,083.72	1,3226.73
	Jeeps and Gypsy										
D	Gypsy No. HPK 460	15%	445.69	0.00	0.00	0.00	445.69	1,41,414.93	66.85	1,41,481.78	378.84
SHIMLA 1	Car No. HIS-144-2456	15%	410.69	0.00	0.00	0.00	410.69	1,27,042.95	61.60	1,27,104.55	349.09
ESML	Gypsy No. HP-51/498	15%	3,053.05	0.00	0.00	0.00	3,053.05	3,15,184.30	457.96	3,15,642.26	2,595.09
ESML	Gypsy No. HPS 51/545	15%	4,564.69	0.00	0.00	0.00	4,564.69	3,50,168.75	684.70	3,50,853.45	3,879.98
SHIMLA 1	Purchase of Gypsy No. HP-03-3565	15%	3,997.73	0.00	0.00	0.00	3,997.73	2,96,630.96	1,493.15	2,98,124.11	2,504.58
ESML	Mahindra Scorpio No. HP-20-0016	15%	38,808.69	0.00	0.00	0.00	38,808.69	6,07,763.16	5,821.30	6,13,584.46	32,987.39
ESML	Scorpio HP-03-0030	15%	1,06,505.83	0.00	0.00	0.00	1,06,505.83	6,83,728.43	15,975.87	6,99,704.30	90,529.95
ESML	Mahindra Balero HP-07A-0517	15%	45,782.64	0.00	0.00	0.00	45,782.64	3,02,674.75	6,867.40	3,09,542.15	36,915.25
ESML	Purchase of New Vehicle(Mon. Bolero)	15%	59,246.86	0.00	0.00	0.00	59,246.86	3,44,944.85	8,887.07	3,53,831.88	50,359.83
ESML	Tavera HP07C0030	15%	89,076.06	0.00	0.00	0.00	89,076.06	5,18,615.41	13,361.41	5,31,976.82	75,714.65
ESML	Vehicle Car HP03C-2781	15%	24,067.88	0.00	0.00	0.00	24,067.88	94,127.29	3,610.18	97,737.47	20,457.70
ESML	Vehicle HP070/0022	15%	1,14,123.17	0.00	0.00	0.00	1,14,123.17	4,21,065.08	17,118.48	4,38,183.56	97,004.70
ESML	Purchase of new Vehicle HP52A 0024	15%	2,06,372.63	0.00	0.00	0.00	2,06,372.63	1,13,603.56	30,955.90	1,44,559.46	1,75,416.14
		15%	6,96,455.60	0.00	0.00	0.00	6,96,455.61	43,18,964.42	1,05,361.83	44,23,326.25	59,193.77

Staff Cars														
PWN	Car No. HPS 4114	25%	0.42	0.00	0.00	0.00	0.42	31,266.92	0.11	31,267.03	0.37			
ESML	Gypsy No. HP-62/0235	25%	1,847.03	0.00	0.00	0.00	1,847.03	4,81,921.26	461.76	4,82,383.02	1,385.27			
ESML	Maruti Suzuki Esteem HP07A0592	25%	7,308.39	0.00	0.00	0.00	7,308.39	2,96,822.97	1,827.10	2,98,650.07	5,481.29			
HEAD	New Car HQ	25%	37,12,169.40	0.00	0.00	0.00	37,12,169.40	4,16,625.13	9,28,042.35	13,44,667.48	27,84,127.05			
HEAD	Innova	25%	2,47,263.25	0	0.00	0.00	2,47,263.25	3,47,321.75	61,815.81	4,09,137.56	1,85,447.44			
			39,68,588.46	0.00	0.00	0.00	39,68,588.49	15,73,958.03	99,2147.12	25,66,105.15	29,76,41.37			
	Scooter No. 1186													
D	Scooter No. 1186	15%	0.54	0.00	0.00	0.00	0.54	5,448.15	0.08	5,448.23	0.46			
	Total B		106,32,951.02	64,54,59.00	0.00	0.00	112,78,410.04	2,28,50,261.97	0.00	2,06,88,08.15	2,49,19,070.12	0.00	9,20,9,01.88	


Chief Accounts Officer,
HIMUDA, Shimla-2

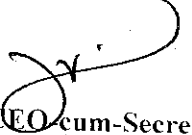
CEO-Cum-Secretary,
HIMUDA, Shimla-2

**HIMACHAL PRADESH HOUSING & URBAN DEVELOPMENT AUTHORITY
NIGAM VIHAR, SHIMLA-2.**

Investments(Fixed Deposit) 2021-22

S.N	Particulars	Previous Year	Current Year
1	FIXED DEPOSIT (HIMUDA)	184666475.81 Dr	161301327.45 Dr
	<u>Grand Total</u>	<u>184666475.81 Dr</u>	<u>161301327.45 Dr</u>


Chief Accounts Officer,
HIMUDA, Shimla-02.


CEO cum-Secretary,
HIMUDA, Shimla-02.

Schedule-G

HIMACHAL PRADESH HOUSING & URBAN DEVELOPMENT AUTHORITY
NIGAM VIHAR, SHIMLA-2.

Current Assets

1-Apr-2021 to 31-Mar-2022

S.N	Particulars	Previous Year	Current year
1	INCOME TAX RECOVERABLE FROM IT DEPARTMENT	134530858.98 Dr	140615094.68 Dr
2	MATERIAL FOR WORKS IN STORES (NVP)	3935946.68 Dr	3935946.68 Dr
3	OTHER MISC. ADVANCES	3060966.00 Dr	3060966.00 Dr
4	OTHER MISC. ADVANCES (NVP)	241644.37 Dr	241644.37 Dr
5	RENOVATION OFFICE BUILDING AT NAHAN	27500.00 Dr	27500.00 Dr
6	RENT CHARGES RECEIVABLE	451229.00 Cr	454811.00 Cr
7	SERVICE TAX (ADJUSTABLE A/C)	818.00 Cr	427501.00 Cr
8	SUSPENSE A/C (CURRENT ASSETS)	576425.00 Dr	576425.00 Dr
9	WORK IN PROGRESS AS PER % COMPLITION METHOD	1188810325.47 Dr	1210320155.47 Dr
10	COST OF SALES RECEIVABLE	40347249.78 Dr	40347249.78 Dr
11	INTEREST RECEIVABLE ON FDRS (HEAD OFFICE)		67434467.39 Dr
12	MOBLIZATION ADVANCE (D/SHALA)	7475155.00 Dr	3238525.00 Dr
13	PENSION RECOVERABLE FROM LIC OF INDIA	51808532.00 Dr	61970280.00 Dr
14	RECTIFICATION (CASH BOOK) -1	1273840.24 Dr	1273840.24 Dr
15	SECURITY WITH OTHER DEPARTMENT (NVP)	18750.00 Dr	18750.00 Dr
16	WORK COMPLETED IN HAND	44808972.53 Dr	44808972.53 Dr
17	CASH IN HAND	153138.79 Dr	339398.66 Dr
18	BANK ACCOUNT	366957651.26 Dr	511485226.01 Dr
19	LOANS & ADVANCES (ASSET)	8452631.72 Dr	20995595.72 Dr
20	MATERIAL FOR WORKS IN STORES	64668273.33 Dr	58502650.33 Dr
21	WATER CHARGES RECEIVABLE	1594928.00 Cr	11986717.00 Dr
22	CASH IN TRANSIT	25442963.74 Cr	25442963.74 Cr
23	MAINTENANCE CHARGES RECEIVABLE	140672571.00 Dr	148485175.00 Dr
24	POSTAGE IN HAND A/C	67394.00 Dr	67394.00 Dr
25	RECOVERABLE AMOUNT ON A/C OF OTHER DEPT. SCHEME	143943809.00 Dr	127175542.00 Dr
26	SECURITY WITH OTHER DEPARTMENT	79740963.50 Dr	79180688.50 Dr
27	SUNDRY DEBTORS	8504270.87 Dr	8504270.87 Dr
28	IMPREST & CSS A/C	161514722.91 Dr	119414425.81 Dr
29	MISC. ADVANCE A/C	10802100.43 Cr	3996188.31 Cr
30	WORK IN PROGRESS C/O BUILDINGS	959339770.27 Dr	816957629.91 Dr
	Grand Total	3372639323.53 Dr	3450643066.90 Dr

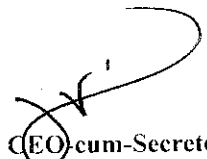
Chief Accounts Officer,
HIMUDA, Shimla-02.

CEO-cum-Secretary,
HIMUDA, Shimla-02.

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Schedule-A			
Himuda Group Company			
Reserve & Surplus			
1-Apr-2022 to 31-Mar-2023			
S.N	Particulars	Previous Year	Current year
1	Capital Reserve	1258872693.92 Cr	1259963012.85 Cr
2	Grant-In-Aid	47047136.00 Cr	47047136.00 Cr
3	GRANT UTILISED FOR DEVELOPMENT/LAND ACQUISITION	17282200.00 Cr	17282200.00 Cr
4	Surplus on Valuation of Assest & Liablit(NVP)	140000000.00 Dr	140000000.00 Dr
5	INTEREST REDEMPTION A/C	36616025.17 Cr	
6	Reserve & Surplus (NVP)	44469084.29 Cr	44469084.29 Cr
	Grand Total	1264287139.38 Cr	1228761433.14 Cr


 Chief Accounts Officer,
 HIMUDA, Shimla-02.



 CEO cum-Secretary,
 HIMUDA, Shimla-02.

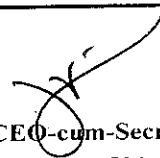
Schedule-B

HIMACHAL PRADESH HOUSING & URBAN DEVELOPMENT AUTHORITY
NIGAM VIHAR, SHIMLA-2.


Loans (Liability) 2022-23

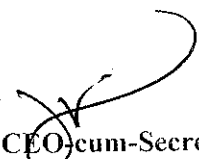
S.N	Particulars	Previous Year	Current Year
1	Interest Payable On Govt Loan	34009411.00 Cr	34009411.00 Cr
2	Over Draft Against FDR (Loan)	8882235.00 Cr	0.00 Cr
3	Secured Loans	288304362.57 Cr	49934814.97 Cr
Grand Total		331196008.57 Cr	83944225.97 Cr


Chief Accounts Officer,
HIMUDA, Shimla-02.


CEO-cum-Secretary,
HIMUDA, Shimla-02.

HIMACHAL PRADESH HOUSING & URBAN DEVELOPMENT AUTHORITY NIGAM VIHAR, SHIMLA-2.			
Current Liabilities 2022-23.			
S.N	Particulars	Previous Year	Current Year
1	DEVELOPMENT FUND UNDER APARTMENT ACT	1008196.56 Cr	1008196.56 Cr
2	DEVELOPMENT OF HC EXPANDITURE PAYABLE	0.00 Cr	269197814.00 Cr
3	GOVT. OF HP- WSS GIRI RIVER PROJECT	314762.00 Cr	0.00 Cr
4	H.P.GOV.T.FOR GRHS EXEC. BY HP PWD	3398200.00 Cr	0.00 Cr
5	H.P.GOV.T FOR PRHS	2194373.00 Cr	0.00 Cr
6	I & PH DEPARTMENT FOR WSS	1782978.81 Cr	0.00 Cr
7	MATERIAL PURCHASE	151290.10 Cr	151290.10 Cr
8	STOCK ADJUSTMENT A/C	256390.17 Cr	256390.17 Cr
9	CONTRACTOR DEPOSIT A/C	0.00 Cr	479705.00 Cr
10	ESTABLISHMENT EXP 2017-18	61666393.00 Dr	
11	EXPENSES PAYABLE	58506708.00 Dr	1481602.00 Cr
12	INITIAL DEPOSIT/EARNEST MONEY	850583063.74 Cr	294766806.00 Cr
13	PROVISION FOR ARBITRATION/WORKS	764216.02 Cr	764216.02 Cr
14	WITH HELD AMOUNT AC	194902.00 Cr	203548.00 Cr
15	DUTIES & TAXES	39444276.50 Dr	11656812.60 Cr
16	COVID-19 RELIEF FUND	99037.00 Cr	0.00 Cr
17	SECURITY WATER METER CONNECTION	2872506.65 Cr	3157406.65 Cr
18	SUSPENSE	0.00 Cr	1301071.00 Cr
19	SUNDRY CREDITORS	237564.18 Cr	233900.18 Cr
20	DEPOSIT WORKS A/C	1181673076.90 Cr	958001893.50 Cr
21	OTHER LIABILITIES	150216231.70 Cr	157611179.40 Cr
	Grand Total	2036129411.33 Cr	1700271831.18 Cr


 Chief Accounts Officer,
 HIMUDA, Shimla-02.


 CEO-cum-Secretary,
 HIMUDA, Shimla-02.

HIMACHAL PRADESH HOUSING & URBAN DEVELOPMENT AUTHORITY
NIGAM VIHAR, SHIMLA-2.

Profit & Loss A/c

2022-23

Particulars	Previous year	Current year
Direct Incomes	17,86,93,263.32	35,91,52,815.82
Conversion Fee	6,20,563.00	4,83,196.00
Ground Rent	14,79,641.00	14,63,321.00
Levy Charges	3,28,78,608.30	2,57,75,994.00
Rent Charges	19,83,904.66	22,45,542.00
Surplus From Sale of Colonies	2,15,09,830.00	18,44,25,011.62
Transfer Charges A/c	2,90,20,263.00	2,84,22,270.00
Garbage Fees	0.00	45,000.00
Processing Charges A/c	25,59,960.36	37,07,853.00
Water Connection Fee A/c	3,79,74,687.00	5,18,24,648.20
Watch & Ward Charges	1,00,19,917.00	52,13,400.00
Departmental Charges	4,06,45,889.00	5,55,46,580.00
Direct Expenses	26,70,76,825.00	34,09,71,968.00
Group Gratuity Scheme Premium Payment	0.00	96,35,202.00
Pension Payment	93,83,824.00	0.00
Vehicle A/c	1,66,335.00	0.00
Wages Exp	0.00	1,32,950.00
EX- GRATIA GRANT	42,920.00	0.00
Leave Encashment	6,71,330.00	0.00
Medical Exp. Ac	18,759.00	1,09,403.00
CPF Board Share	53,72,036.00	78,19,488.00
Pay of Menials/wages	1,14,400.00	0.00
Leave Encashment	27,51,109.00	12,87,478.00
Bonus Expenses	10,12,800.00	0.00
Medical Exp.	15,72,657.00	18,14,333.00
TA/TTA Exp	12,44,523.00	18,94,951.00
Establishment Exp.	24,47,26,132.00	31,82,78,163.00
Indirect Incomes (Income (Indirect))	18,50,52,263.79	14,43,00,350.20
CHOICE MONEY	57,754.00	29,11,154.76
DEVELOPMENT COST	0.00	2,04,266.00
HPTA/ LOP/ LEASE DEED/ CHARGES	2,53,700.00	3,97,659.00
Interest on Receipt on Instalment	2,94,11,297.00	0.00
License Fee A/c of Promotor	32,888.00	6,018.00
Recovery of Attach Vehicale	4,500.00	6,750.00
Watch and Ward Charges	0.00	705.00
Attached Vehicle Charges A/c (H.O)	36,024.00	36,750.00
Auction of Grass HC Sohala	61,000.00	0.00
Auction of Unservicable Receipt	0.00	23,688.00
Bank Commision Ac	10,100.00	0.00
Bank Draft Charges RECEIPTS A/C	18,800.00	0.00
Compensation Under Clause 2 of Contract Agreement(D)	0.00	8,95,378.00
Compounding Charges	2,57,860.00	10,89,443.00
IMPLEMENT E-GOVERNANCE INITIATIVE IN HIMUDA(H.O)	0.00	15,00,000.00

Interest on Advance (E Shimla)	24,400.00	0.00
Interest on House Building (D/shala)	-23,625.00	0.00
Map Approval/ Standard Drawing Fee/ Site Plan	8,01,637.00	9,66,466.00
Penalty Recovery	0.00	1,59,688.00
Penalty A/c	1,50,683.00	-1,11,586.00
Processing Fee (INCOME)	4,000.00	0.00
Rent Receipts A/C	28,19,153.00	22,15,948.00
Sales of Application Forms.	4,500.00	0.00
Store Recovery	0.00	1,59,082.00
Technical Sanction Receipt	0.00	1,40,621.28
Un-Classified Suspen Ac	-3,43,718.00	0.00
Washing Allowance Recovery	0.00	1,230.00
COST OF BROCHURES	1,83,500.00	1,16,800.40
Interest Receipt on FDR's	44,70,310.73	1,16,23,334.00
Royalty Receipt Ac //	84,123.00	89,818.00
Renewal Fee/ Enlistment Forms	11,500.00	15,500.00
Rent From Rest House	2,41,484.00	6,72,302.00
Sewerage Connection Fee	68,490.00	68,410.00
Stock Storage Adjustable Ac	77,99,446.00	62,96,480.00
Audit Recovery Ac	36,805.00	6,18,800.00
Interest on Loan & Advances	21,77,898.00	13,55,795.00
Interest on Saving Bank	89,11,944.00	1,00,52,960.00
Receipt Under RTI Act	-1,06,065.00	10,434.00
House Rent Receipts	1,86,216.00	1,79,380.00
Penal Interest	1,47,76,085.02	1,39,06,247.00
Water Charges Receipts	1,66,29,569.00	49,50,036.00
Maintenance Charges Receipts	6,46,32,917.00	6,29,57,133.76
Outturn of Vehicle AC	1,13,18,469.00	1,56,14,027.00
Sale of Tender Forms	6,07,233.00	9,51,853.00
Misc. Receipts A/c	1,94,41,386.04	42,17,779.00
Indirect Expenses	9,55,78,383.18	15,94,89,341.18
Fuel Charges	0.00	2,82,494.00
Head Office Contingencies Electicals Shimla	69,20,047.00	0.00
Office Equipments Ac	6,018.00	13,452.00
Photostat Charges Ac	0.00	5,251.00
Rent of Xen Residence	7,91,921.00	0.00
Seminar Fee & Training A/c	15,300.00	0.00
Sewerage Connection Fee(Mandi)	84,016.00	1,24,000.00
Stock Storage Ac	22,42,671.00	65,022.00
ADMINISTRATIVE EXPENSES A/C	3,30,000.00	1,38,157.00
Advertisement Charges A/c	6,04,275.87	8,55,362.00
A.E Office Cum -Store at Nahan	425.00	0.00
Appeal Charges	0.00	1,33,200.00
Audit Fees	7,23,540.00	11,75,800.00
Computerization Exp	6,72,887.00	7,61,612.00
Digitization Office Exp.	2,56,618.00	85,124.00
Election Duty of Vidhan Sabha	0.00	90,657.00
Fule Charges Ac	2,66,055.00	0.00
Income Tax Payment Relating to Privious Year	0.00	3,52,39,266.00
Income Tax Penalty	0.00	4,221.00
Intrest on Demand Survey	18,18,210.00	15,41,472.00
Office Exp	0.00	38,026.00


Retainership Fee	1,80,000.00	1,80,000.00
Entertainment EXP. A/C	15,489.00	25,436.00
REPAIRS & MAINTENANCE	-2,18,103.00	14,57,272.00
Contingency Fees	2,76,025.00	9,31,266.00
Professional Fee	6,15,000.00	6,04,655.00
Stock Storage Expenses	1,63,789.00	75,78,445.00
AR & MO Own Buildings	41,80,769.00	27,01,453.00
Rent Rates & Taxes	1,65,298.00	6,67,661.00
AR & MO of Various Colony	6,27,60,861.48	7,84,51,528.28
Depreciation A/C	33,52,017.27	28,26,279.75
Electricity & Water Charges	54,59,901.00	1,43,45,991.00
Legal/ Litigation Expenses	10,58,298.00	18,97,683.00
RM of Vehicle	8,02,106.00	43,33,832.00
Typewriter/photostate/fax/computer Exp.	3,93,208.40	3,37,858.10
Bank Charges	30,876.80	24,314.08
Misc. Expenses	1,95,324.48	8,71,182.00
News Paper & Periodicals	35,125.00	43,591.00
Postage & Telegram Exp.	1,60,394.00	2,03,791.00
Printing & Stationery Expenses	4,99,089.88	7,98,023.00
Telephone Expenses	7,20,930.00	6,55,964.00
Nett Profit:	10,90,318.93	29,91,856.84

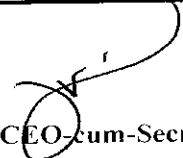
cau
Chief Accounts Officer,
HIMUDA, Shimla-02.

Sh. H. J. 110
CEO-cum-Secretary,
HIMUDA, Shimla-02.

Schedule-E

Himuda Group Company			
Fixed Assets			
1-Apr-2022 to 31-Mar-2023			
S.N	Particulars	Previous Year	Current Year
1	OWN BUILDINGS	11548882.00 Dr	10494945.91 Dr
2	Fixed Assets HIMUDA	9209601.86 Dr	7549427.20 Dr
	Grand Total	20758483.86 Dr	18044373.11 Dr


Chief Accounts Officer,
HIMUDA, Shimla-02.


CEO-cum-Secretary,
HIMUDA, Shimla-02.

H.P. HOUSING AND URBAN DEVELOPMENT AUTHORITY NIGAM VIHAR SHIMLA 171002

Schedule of Own Building for the year 2022-23

Schedule-E

Sr. No.	Particular	Rate of Dep.	Cost as on 1.4.2022	Addition before Sep 2022	Addition after Sep 2022	Sales/ Adjustment during 2022-23	Cost as on 31.03.2023	Dep. upto 31.03.2022	Adj. during 2022-23	Dep during the year 2022-23	Upto date Dep. as on 31.03.2023	Adj. during 2022-23	WDA as on 31.03.2023
1	Rest House at strawberry Hill	10%	36,165.43	0.00	0.00	0.00	36,165.43	31,231.68	0.00	3,616.54	34,848.22	0.00	32,548.88
2	Office Building at Nigam Vihar	10%	20,39,689.65	0.00	0.00	0.00	20,39,689.65	97,00,209.12	0.00	2,03,968.97	99,04,178.09	0.00	18,35,720.69
3	Residential Building at Krollswood	10%	12,89,741.51	0.00	0.00	0.00	12,89,741.51	65,51,473.77	0.00	1,28,974.15	66,80,447.92	0.00	11,60,767.36
4	Divisional Store at Sanjauli	10%	61,258.98	0.00	0.00	0.00	61,258.98	3,11,175.98	0.00	6,125.90	3,17,301.88	0.00	55,133.08
5	Basement at Strawberry Hills	10%	45,485.05	0.00	0.00	0.00	45,485.05	2,31,049.43	0.00	4,548.51	2,35,597.94	0.00	40,936.55
6	Office-cum-Residence at Mandi	10%	9,54,374.11	0.00	0.00	0.00	9,54,374.11	32,03,792.72	0.00	95,437.41	32,99,230.13	0.00	8,58,936.70
7	Office Building at Panwano	10%	13,19,802.29	0.00	0.00	0.00	13,19,802.29	33,09,863.24	0.00	1,31,980.23	34,41,843.47	0.00	11,87,822.06
8	Office-cum-Store at Solan	10%	1,06,471.00	0.00	0.00	0.00	1,06,471.00	5,40,838.63	0.00	10,647.10	5,51,485.73	0.00	95,823.90
9	AE's office and Residence at Baddi	10%	5,40,854.55	0.00	0.00	0.00	5,40,854.55	7,64,428.86	0.00	54,085.46	8,18,514.32	0.00	4,86,769.10
10	Office & Rest House Building at D/Sala	10%	3,30,392.87	0.00	0.00	0.00	3,30,392.87	13,81,642.18	0.00	33,039.29	14,14,681.47	0.00	2,97,353.58
11	C/o office accommodation for Sub-Div-I at Baddi	10%	9,127.83	0.00	0.00	0.00	9,127.83	7,882.60	0.00	912.78	8,795.38	0.00	8,215.04
12	Pdg of AE Rest of HIMUDA Baddi Ph-II	10%	5,62,394.16	0.00	0.00	0.00	5,62,394.16	31,212.86	0.00	56,239.42	87,452.28	0.00	5,06,164.75
13	C/o Canteen Building for HIMUDA D/Sala	10%	1,32,545.99	0.00	0.00	0.00	1,32,545.99	1,01,296.70	0.00	13,254.60	1,14,551.30	0.00	1,19,291.39
14	Staff Qtrs D/Sala	10%	27,88,178.81	167.00	0.00	0.00	27,88,345.81	5,90,232.60	0.00	2,78,834.58	8,69,067.18	0.00	25,09,511.23
15	Rest House at Una	10%	86,989.86	0.00	0.00	0.00	86,989.86	47,513.68	0.00	8,699.99	56,213.67	0.00	78,299.87
16	Store cum Chowkdar Hut, Mandi	10%	4,47,030.09	0.00	0.00	0.00	4,47,030.09	2,04,874.48	0.00	44,703.01	2,49,577.49	0.00	4,02,327.08
17	Staff Qtrs Hamirpur	10%	37,087.38	0.00	0.00	0.00	37,087.38	12,742.90	0.00	3,708.74	16,451.64	0.00	33,378.64
18	Office Acc. For Sub. Div.No-II, Sanjauli Ph-III	10%	53,914.83	0.00	0.00	0.00	53,914.83	28,850.76	0.00	5,391.48	34,242.24	0.00	48,523.35
19	2 Nos. Type II staff Qtrs. At D/Sala	10%	65,225.35	1,11,072.00	0.00	0.00	1,76,297.35	0.00	0.00	17,629.73	17,629.73	0.00	1,58,667.84
20	Protection of HIMUDA land PWN Div.	10%	72,761.10	0.00	0.00	0.00	72,761.10	0.00	0.00	7,276.11	7,276.11	0.00	65,484.99
21	C/o staff Qtr. Chigari D/Sala	10%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Prov. Street light at Rakkar D/Sala	10%	1,64,294.64	0.00	0.00	0.00	1,64,294.64	0.00	0.00	16,429.46	0.00	0.00	1,47,865.18
24	C/o HIMUDA Office Building C/o HIMUDA Office Block at Rakkar	10%	69,844.93	0.00	0.00	0.00	69,844.93	0.00	0.00	6,984.49	6,984.49	0.00	62,860.44
25	C/o HIMUDA Office Block at Rakkar Rakkar D/Sala Biometric	10%	67,456.99	0.00	0.00	0.00	67,456.99	0.00	0.00	6,745.70	6,745.70	0.00	60,711.29
26	Circle office Rakkar	10%	67,706.52	0.00	0.00	0.00	67,706.52	0.00	0.00	6,770.65	0.00	0.00	60,935.86

[illegible]

FIXED ASSETS 2022-23

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	Rate of Dep.	Cost as on 1/4/2022	Addition prior to Sep. 2022	Addition after Sep. 2022	Sales/ Adjustmen t during 2022-23	Cost as on 31/03/2023	Dep. upto 31/03/2022	Adj	Dep. During the year 2022-23	Upto date Dep. as on 31.3.2023	Adj	WDV of Assets as on 31/03/2023
Land & Building	1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	12.00
Acquisition of land himuda nigram vilar shimla	0.00	11,547.52	0.00	0.00	0.00	11,547.52	0.00	0.00	0.00	0.00	0.00	11,547.52
Building	0.10	33,031.93	0.00	0.00	0.00	33,031.93	4,47,797.70	0.00	3,303.19	4,51,100.89	0.00	29,728.73
Office Building A/c	0.10	74,862.58	0.00	0.00	0.00	74,862.58	6,61,418.32	0.00	7,486.26	6,68,905.18	0.00	67,376.33
Rest House Building	0.10	2,51,884.73	0.00	0.00	0.00	2,51,884.73	22,40,132.79	0.00	25,188.47	22,65,321.26	0.00	2,26,696.26
		3,71,326.76	0.00	0.00	0.00	3,71,326.76	33,49,349.41	0.00	35,977.92	33,85,327.33	0.00	3,35,348.83
Crockery & Cutlery A/c												
Head office	0.15	2,140.48	0.00	0.00	0.00	2,140.48	41,007.00	0.00	321.07	41,328.07	0.00	1,819.41
Div I	0.15	16.61	0.00	0.00	0.00	16.61	14,952.54	0.00	2.49	14,955.03	0.00	14.12
Elect Shimla	0.15	63.12	0.00	0.00	0.00	63.12	20,270.25	0.00	9.47	20,279.72	0.00	53.65
		2,220.21	0.00	0.00	0.00	2,220.21	76,229.79	0.00	333.03	76,562.82	0.00	1,887.18
Office Equipment a/c												
Head office	0.15	58,178.60	0.00	0.00	0.00	58,178.60	9,58,907.98	0.00	8,726.79	9,67,634.77	0.00	49,451.81
Div I	0.15	158.54	0.00	0.00	0.00	158.54	79,386.89	0.00	23.78	79,412.67	0.00	734.76
Parwanoo	0.15	45,513.91	0.00	0.00	0.00	45,513.91	93,908.86	0.00	6,827.09	1,00,735.95	0.00	38,686.82
Dhamshalla	0.15	46,637.30	0.00	0.00	0.00	46,637.30	23,328.29	0.00	6,995.60	30,323.89	0.00	39,641.71
Mandi Div	0.15	6,204.26	0.00	0.00	0.00	6,204.26	27,534.68	0.00	930.64	28,465.32	0.00	5,273.64
Elect Shimla	0.15	15,711.73	0.00	0.00	0.00	15,711.73	11,20,659.98	0.00	2,356.76	11,23,016.74	0.00	13,354.97
Div II	0.15	3,680.78	0.00	0.00	0.00	3,680.78	63,870.08	0.00	552.12	64,422.20	0.00	3,128.66
Elect Ham	0.15	62.14	0.00	0.00	0.00	62.14	2,416.93	0.00	9.32	2,426.25	0.00	52.82
		1,76,147.29	0.00	0.00	0.00	1,76,147.29	23,70,015.89	0.00	26,422.09	23,96,437.78	0.00	1,49,725.19
Books & Publication A/c												
Head office	0.15	14,764.79	0.00	0.00	0.00	14,764.79	2,13,194.18	0.00	2,214.72	2,15,408.90	0.00	12,550.07
Div I	0.15	1,577.89	0.00	0.00	0.00	1,577.89	12,088.57	0.00	236.68	12,305.25	0.00	1,341.21
Parwanoo	0.15	4,729.09	0.00	0.00	0.00	4,729.09	34,387.74	0.00	709.36	35,097.10	0.00	4,019.73
Dhamshalla	0.15	440.22	0.00	0.00	0.00	440.22	6,275.70	0.00	66.03	6,341.73	0.00	374.19
Mandi Div	0.15	943.66	0.00	0.00	0.00	943.66	3,942.46	0.00	141.55	4,084.01	0.00	802.11
Elect Shimla	0.15	810.37	0.00	0.00	0.00	810.37	57,107.26	0.00	121.56	57,228.82	0.00	688.81
Shimla Div II	0.15	336.71	0.00	0.00	0.00	336.71	19,564.31	0.00	50.51	19,614.82	0.00	286.20
Elect Ham	0.15	168.71	0.00	0.00	0.00	168.71	6,425.92	0.00	25.31	6,451.23	0.00	143.40
		23,771.45	0.00	0.00	0.00	23,771.45	3,52,966.14	0.00	3,566.72	3,56,531.86	0.00	20,205.74
Survey & mathematical Instrument A/c												
Div I	0.15	63,125.97	0.00	0.00	0.00	63,125.97	4,18,994.19	0.00	9,468.90	4,28,463.09	0.00	53,657.07
Parwanoo	0.15	60.94	0.00	0.00	0.00	60.94	49,955.12	0.00	9.14	49,964.26	0.00	61.80
Mandi Div	0.15	12,387.20	0.00	0.00	0.00	12,387.20	17,605.89	0.00	1,858.08	19,463.97	0.00	10,529.12
		75,574.12	0.00	0.00	0.00	75,574.12	4,86,556.20	0.00	11,336.12	4,97,891.32	0.00	64,238.00
Drawing & Mathematical Instrument A/c												
Div I	0.15	11.57	0.00	0.00	0.00	11.57	31,763.48	0.00	1.74	31,765.22	0.00	9.83
Drawing & survey Instrument A/c	0.15	128.22	0.00	0.00	0.00	128.22	0.00	0.00	19.23	19.23	0.00	108.99
Drawing & survey Instrument A/c	0.15	265.16	0.00	0.00	0.00	265.16	0.00	0.00	39.77	39.77	0.00	225.38
Drawing & survey Instrument A/c	0.15	1,074.06	0.00	0.00	0.00	1,074.06	0.00	0.00	161.11	161.11	0.00	912.95
		1,479.01	0.00	0.00	0.00	1,479.01	31,783.48	0.00	221.85	32,005.33	0.00	1,257.16
Tools & Plant A/c												

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Div I	0.15	1,498.87	0.00	0.00	0.00	0.00	0.00	1,498.87	1,63,370.64	224.83	1,63,595.47	1,274.04
Parwanoo	0.15	932.30	0.00	0.00	0.00	0.00	0.00	932.30	1,40,571.57	139.85	1,40,711.42	792.46
Dharmshala	0.15	208.38	0.00	0.00	0.00	0.00	0.00	208.38	36,050.06	31.26	36,081.32	177.12
Elect Shimla	0.15	1,952.99	0.00	0.00	0.00	0.00	0.00	1,952.99	2,08,293.73	282.95	2,08,586.68	1,660.04
Div II	0.15	409.26	0.00	0.00	0.00	0.00	0.00	409.26	7,235.10	61.39	7,296.49	347.87
Mandi Div	0.15	1,706.63	0.00	0.00	0.00	0.00	0.00	1,706.63	2,938.93	255.99	3,194.92	1,450.63
Electric Installation A/C	0.15	6,708.43	0.00	0.00	0.00	0.00	0.00	6,708.43	5,58,460.03	1,006.26	5,59,466.29	5,702.16
Div I	0.15	2.25	0.00	0.00	0.00	0.00	0.00	2.25	2,323.67	0.34	2,324.01	1.91
Elect Shimla	0.15	66,487.45	0.00	0.00	0.00	0.00	0.00	66,487.45	7,13,529.87	9,973.12	7,23,502.99	56,514.33
Road Roller	0.15	66,489.70	0.00	0.00	0.00	0.00	0.00	66,489.70	7,15,853.54	9,973.45	7,25,826.99	56,516.24
Road Roller 101041	0.15	13.62	0.00	0.00	0.00	0.00	0.00	13.62	1,65,421.03	2.04	1,65,423.07	11.58
Road Roller 22542	0.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,22,216.34	0.00	1,22,216.34	0.00
Road Roller 8338	0.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,99,808.31	0.00	1,99,808.31	0.00
Plant and Machinery	0.15	13.62	0.00	0.00	0.00	0.00	0.00	13.62	4,87,445.68	2.04	4,87,447.72	11.58
160 Ltrs. Capacity Refrigerator for R/House Pwn.	0.15	1.04	0.00	0.00	0.00	0.00	0.00	1.04	5,261.17	0.16	5,261.33	0.89
Cooler for Rest House at Parwanoo	0.15	23.93	0.00	0.00	0.00	0.00	0.00	23.93	9,530.56	3.59	9,534.15	20.34
Computer Purchase A/C-I	0.15	3,011.93	0.00	0.00	0.00	0.00	0.00	3,011.93	2,53,171.66	451.79	2,53,623.45	2,560.14
Plants & Machinery Refrigerator for R/H D/shala	0.15	46.90	0.00	0.00	0.00	0.00	0.00	46.90	8,377.88	7.04	8,384.92	39.87
Mandi Div	0.15	93.85	0.00	0.00	0.00	0.00	0.00	93.85	11,659.59	14.08	11,673.67	79.72
Computer Purchase A/C-II	0.15	3,48,172.64	0.00	0.00	0.00	0.00	0.00	3,48,172.64	7,22,061.82	52,225.90	7,74,287.72	2,95,946.74
Photocopies/Fax Machine	0.15	43,674.78	0.00	0.00	0.00	0.00	0.00	43,674.78	4,65,819.67	6,551.22	4,72,370.89	37,123.56
Computer Purchase A/C-III	0.15	2,12,484.18	0.00	0.00	0.00	0.00	0.00	2,12,484.18	22,93,198.54	31,872.63	23,25,071.17	1,80,611.56
Refrigerator A/C	0.15	55.49	0.00	0.00	0.00	0.00	0.00	55.49	9,813.40	8.32	9,821.72	47.16
Purchase of Coir matting Etc. to H/O & D/O Shimla-1.	0.15	3,666.95	0.00	0.00	0.00	0.00	0.00	3,666.95	4,32,732.73	550.04	4,33,282.77	3,116.91
Photostat Machine A/C	0.15	1,16,977.50	0.00	0.00	0.00	0.00	0.00	1,16,977.50	1,09,966.75	17,546.62	1,27,513.37	99,430.87
Photostat Machine A/C	0.15	1,00,488.45	0.00	0.00	0.00	0.00	0.00	1,00,488.45	1,06,998.75	15,073.27	1,22,072.02	85,415.18
Photostat & Time Recorder machine	0.15	5,214.41	0.00	0.00	0.00	0.00	0.00	5,214.41	1,39,828.92	782.16	1,40,611.08	4,432.25
Purchase of New Computer/ fax Mach.	0.15	36,22,185.24	0.00	0.00	0.00	0.00	0.00	36,22,185.24	0.00	5,43,327.79	5,43,327.79	30,78,857.45
P & M Photostat Machine A/C -I	0.15	63,250.82	0.00	0.00	0.00	0.00	0.00	63,250.82	0.00	9,487.62	9,487.62	53,763.20
Purchase of Biometric Attendance Machine	0.15	30,631.13	0.00	0.00	0.00	0.00	0.00	30,631.13	0.00	4,594.67	4,594.67	26,036.46
Furniture & fixture A/c	0.15	45,49,979.28	0.00	0.00	0.00	0.00	0.00	45,49,979.28	45,68,421.44	6,82,496.89	52,50,918.33	38,57,482.36
Head office	0.15	17,714.55	0.00	0.00	0.00	0.00	0.00	17,714.55	4,38,374.30	2,657.18	4,41,031.48	15,057.36
Div I	0.15	1,69,093.23	0.00	0.00	0.00	0.00	0.00	1,69,093.23	6,99,368.79	25,363.98	7,24,732.77	1,43,729.24
Parwanoo	0.15	5,501.29	0.00	0.00	0.00	0.00	0.00	5,501.29	2,47,450.11	825.18	2,48,275.30	4,676.10
Dharmshala	0.15	10,001.51	0.00	0.00	0.00	0.00	0.00	10,001.51	2,94,425.33	1,500.23	2,95,925.56	8,501.28
Mandi Div	0.15	19,223.65	0.00	0.00	0.00	0.00	0.00	19,223.65	1,76,761.03	2,883.55	1,81,644.58	16,340.10
Elect Shimla	0.15	21,170.25	0.00	0.00	0.00	0.00	0.00	21,170.25	7,99,954.50	3,175.54	8,03,130.04	17,994.72
Div II	0.15	43,615.51	0.00	0.00	0.00	0.00	0.00	43,615.51	3,34,280.81	6,542.33	3,40,823.14	37,073.18
Record Room Fum. Div-II	0.15	58,489.03	0.00	0.00	0.00	0.00	0.00	58,489.03	37,885.20	8,774.85	46,660.05	49,724.18
Elect Ham	0.15	7,310.69	0.00	0.00	0.00	0.00	0.00	7,310.69	69,536.86	1,096.60	70,633.46	6,214.08
Vehicle A/c NVP	0.15	3,52,129.70	0.00	0.00	0.00	0.00	0.00	3,52,129.70	30,90,036.93	52,819.46	31,42,856.39	2,99,310.25

Jeep No. 2453	0.20	79.07	0.00	0.00	0.00	0.00	79.07	1,22,777.59	15.81	1,22,793.50	63.26
Gypsy No. HP-03-1623	0.20	14,007.44	0.00	0.00	0.00	0.00	14,007.44	4,73,114.03	2,801.46	4,75,915.52	11,205.95
Gypsy No. 1245	0.20	2,140.22	0.00	0.00	0.00	0.00	2,140.22	2,70,882.32	428.04	2,71,310.36	1,712.17
Jeeps and Gypsy	0.20	16,226.73	0.00	0.00	0.00	0.00	16,226.73	8,66,774.04	3,245.35	8,70,019.39	12,981.38
Gypsy No. HPK 460	0.15	378.84	0.00	0.00	0.00	0.00	378.84	1,41,414.93	56.83	1,41,471.76	322.01
Car No. HIS-144-2456	0.15	349.09	0.00	0.00	0.00	0.00	349.09	1,27,042.95	52.36	1,27,095.31	296.72
Gypsy No. HP-51/498	0.15	2,595.09	0.00	0.00	0.00	0.00	2,595.09	3,15,184.30	389.26	3,15,573.56	2,205.83
Gypsy No. HPS 51/545	0.15	3,879.98	0.00	0.00	0.00	0.00	3,879.98	3,50,168.75	582.00	3,50,750.75	3,297.99
Purchase of Gypsy No. HP-03-3565	0.15	2,504.58	0.00	0.00	0.00	0.00	2,504.58	2,96,630.96	375.69	2,97,006.65	2,128.89
Mahindra Scorpio No. HP-20-0016	0.15	32,987.39	0.00	0.00	0.00	0.00	32,987.39	6,07,763.16	4,948.11	6,12,711.27	28,039.28
Scorpio HP-03-0030	0.15	90,529.95	0.00	0.00	0.00	0.00	90,529.95	6,83,728.43	13,579.49	6,97,307.92	76,950.46
Mahindra Balero HP-07A-0517	0.15	38,915.25	0.00	0.00	0.00	0.00	38,915.25	3,02,674.75	5,837.29	3,08,512.04	33,077.96
Purchase of New Vehicle(Mch. Balero)	0.15	50,359.83	0.00	0.00	0.00	0.00	50,359.83	3,44,944.85	7,553.97	3,52,498.82	42,805.85
Tavera HP07C0030	0.15	75,714.65	0.00	0.00	0.00	0.00	75,714.65	5,18,615.41	11,357.20	5,29,972.61	64,357.45
Vehicle Car HP03C-2781	0.15	20,457.70	0.00	0.00	0.00	0.00	20,457.70	94,127.29	3,068.65	97,195.94	17,389.04
Vehicle HP07D0022	0.15	97,004.70	0.00	0.00	0.00	0.00	97,004.70	4,21,065.08	14,550.70	4,35,615.78	82,453.99
Purchase of new Vehicle HP52A 0024	0.15	1,75,416.74	0.00	0.00	0.00	0.00	1,75,416.74	1,13,603.56	26,312.51	1,39,916.07	1,49,104.23
Staff Cars	0.15	5,91,093.77	0.00	0.00	0.00	0.00	5,91,093.77	43,16,964.42	88,664.07	44,05,628.49	5,02,429.74
Car No. HPS 4114	0.25	0.32	0.00	0.00	0.00	0.00	0.32	31,266.92	0.08	31,267.00	0.24
Gypsy No. HP-62/0235	0.25	1,385.27	0.00	0.00	0.00	0.00	1,385.27	4,81,921.26	346.82	4,82,267.58	1,038.95
Maruti Suzuki Esteem HP07A0592	0.25	5,481.29	0.00	0.00	0.00	0.00	5,481.29	2,96,822.97	1,370.32	2,98,193.29	4,110.37
New Car HQ	0.25	27,84,127.05	0.00	0.00	0.00	0.00	27,84,127.05	4,16,625.13	6,96,031.76	1,12,656.89	20,88,095.29
Innova	0.25	1,85,447.44	0.00	0.00	0.00	0.00	1,85,447.44	3,47,321.75	46,361.86	3,93,683.61	1,39,085.58
Scooter No. 1186		29,76,441.37	0.00	0.00	0.00	0.00	29,76,441.37	15,73,958.03	7,44,110.34	23,18,068.37	22,32,331.02
Scooter No. 1186	0.15	0.46	0.00	0.00	0.00	0.00	0.46	5,448.15	0.07	5,448.22	0.39
Total-B		92,09,601.88	0.00	0.00	0.00	0.00	92,09,601.88	2,28,50,261.97	16,60,174.66	2,45,10,436.63	75,49,427.19


Chief Accounts Officer,
HIMUDA, Shimla-2

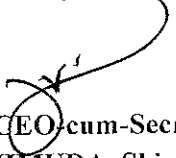
CEO-Cum-Secretary,
HIMUDA, Shimla-2

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HIMACHAL PRADESH HOUSING & URBAN DEVELOPMENT AUTHORITY
NIGAM VIHAR, SHIMLA-2.
Investments(Fixed Deposit) 2022-23

S.N	Particulars	Previous Year	Current Year
1	Fixed Deposit (HIMUDA)	115303117.45 Dr	205071712.45 Dr
2	Investments Under Gratuity Fund	45998210.00 Dr	0.00 Dr
3	FD AXIS BANK NAHAN		20000000.00 Dr
4	FD HDFC BANK NAHAN		10000000.00 Dr
5	FDR (DHARAMSHALA)		82728599.00 Dr
	Grand Total	161301327.45 Dr	317800311.45 Dr


Chief Accounts Officer,
HIMUDA, Shimla-02.


CEO cum-Secretary,
HIMUDA, Shimla-02.

HIMACHAL PRADESH HOUSING & URBAN DEVELOPMENT AUTHORITY

NIGAM VIHAR, SHIMLA-2.

Current Assets

1-Apr-2022 to 31-Mar-2023

	Particulars	Previous Year	Current year
1	INCOME TAX RECOVERABLE FROM IT DEPARTMENT	140615094.68 Dr	158348922.38 Dr
2	INSTALMENT RECEIVABLE (H.O)	00.00 Dr	486435799.00 Cr
3	OTHER MISC. ADVANCES	3060966.00 Dr	3300914.00 Dr
4	RENOVATION OFFICE BUILDING AT NAHAN	27500.00 Dr	
5	RENT CHARGES RECEIVABLE	454811.00 Cr	454811.00 Cr
6	SUSPENSE A/C (CURRENT ASSETS)	576425.00 Dr	576425.00 Dr
7	WORK IN PROGRESS AS PER % COMPLITION METHOD	1210320155.47 Dr	298956328.00 Dr
8	COST OF SALES RECEIVABLE	40347249.78 Dr	0.00 Dr
9	INTEREST RECEIVABLE ON FDRS (HEAD OFFICE)	67434467.39 Dr	0.00 Dr
10	PENSION RECOVERABLE FROM LIC OF INDIA	61970280.00 Dr	92006263.00 Dr
11	RECTIFICATION (CASH BOOK) -I	1273840.24 Dr	0.00 Dr
12	WORK COMPLETED IN HAND	44808972.53 Dr	0.00 Dr
13	CASH IN HAND	337934.46 Dr	401617.02 Dr
14	BANK ACCOUNT	511485231.01 Dr	459379474.10 Dr
15	LOANS & ADVANCES (ASSET)	24234120.72 Dr	20830227.72 Dr
16	WATER CHARGES RECEIVABLE	11986717.00 Dr	11034281.00 Dr
17	CASH IN TRANSIT	25442963.74 Cr	25442963.74 Cr
18	MAINTENANCE CHARGES RECEIVABLE	148485175.00 Dr	162175338.00 Dr
19	MATERIAL FOR WORKS IN STORES	62438597.01 Dr	56091959.01 Dr
20	POSTAGE IN HAND A/C	67394.00 Dr	67394.00 Dr
21	RECOVERABLE AMOUNT ON A/C OF OTHER DEPT SCHEME	127175542.00 Dr	127238414.00 Dr
22	SECURITY WITH OTHER DEPARTMENT	79199438.50 Dr	79214438.50 Dr
23	SERVICE TAX (ADJUSTABLE A/C)	427501.00 Cr	51965998.00 Dr
24	SUNDRY DEBTORS	8504270.87 Dr	8504270.87 Dr
25	IMPREST & CSS A/C	119415885.01 Dr	43674729.99 Cr
26	MISC. ADVANCE A C	3754543.94 Cr	4358857.06 Dr
27	WORK IN PROGRESS C/O BUILDINGS	816957629.91 Dr	1701681844.64 Dr
28	GRAND TOTAL	3450643066.90 Dr	2680124662.57 Dr

Chief Accounts Officer,
HIMUDA, Shimla-02.

CEO-cum-Secretary,
HIMUDA, Shimla-02.

