

Mohan Kutiya,
Sanyas Road Kankhal
Haridwar 249408 (UA)
■(o)214510,212510

Girish Mohan Associates
Chartered Accountants

AUDITOR'S REPORT

To,
M/S HARDWAR DEVELOPMENT AUTHORITY
HARIDWAR-249401

Dear Sir,

We have compiled the Annexed Balance Sheet as at 31/03/2001 and the Income and Expenditure Account for the year ended that date of **M/S HARDWAR DEVELOPMENT AUTHORITY** and obtained all the information required for the compilation of the Balance Sheet and Income and Expenditure Account.

In Case of the Income and Expenditure Account of the Excess of Expenditure for the year ending 31/03/2001.

For and behalf of
M/s Girish Mohan Associates
Chartered Accountants

Place: Haridwar
Date: 14/2/2003



Girish Mohan
(Girish Kumar Mohan)

M/S HARDWAR DEVELOPMENT AUTHORITY

NOTES OF ACCOUNTS

Notes of the accounts for the financial year 2000-2001 are mentioned as under:-

1. The accounts of the various grants received during previous year's and their utilisation during the year are as under:-

Particulars	Hill Development	Cultural Programme	Beautification
Op. Balance		55935.32	102096.67
Received	-	-	-
	-----	-----	-----
	-	-	-
Utilised	-	-	-
	-----	-----	-----
Balance	-	55935.32	102096.67
	-----	-----	-----

2. All bank accounts and FDR's in bank have been reconciled and their adjustments have been made wherever required and possible. All old outstanding entries of past years have been adjusted in the current years.
3. Interest on Fixed Deposits and Saving Bank of the Authority is accounted on receipt basis.
4. The total expenditure incurred on Development Scheme i.e. Shivlok, Rishilok, Harilok, Bhau Rao Devras, Gayatri lok, Shyamlok, Ashrya Yojna are shown after deducting amount received against such schemes as current liabilities as per accounting policy of Authority and net balance has been depicted in Balance Sheet.
5. The material at site shown on 31/03/2000 Rs. 1.26 Crores has been debited to various head to which it relates during the current year.
6. The balance of sundry Debtors/Sundry Creditors/Advances are subject to confirmation.
7. The Previous year's figures are regrouped/rearranged wherever necessary.
8. The amount of stock at site has been adjusted by debiting the respective head on the close of accounts.

Place: Haridwar
Date:14/2/2003

For and behalf of
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Chartered Accountants



(Signature)
(Girish Kumar Mohan)

MOHAN KUTIA, SANYAS ROAD
KANKHAL 249408 HARDWAR (UA)

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M/S HARDWAR DEVELOPMENT AUTHORITY

Balance Sheet as on 31st March 2001

31.3.2000 Pre.Year	Liabilities	Amt.	31.3.2000 Pre. Year	Assets	Amt.
59762132.88	<u>Reserve Surplus</u> As Per ann."A"	60308190.20	6836040.01	<u>Fixed Assets</u> As Per Ann."D"	7265316.01
5880460.20	<u>Grant In Aid</u> As Per Ann."B"	1931517.40		<u>Current Assets Loan & Advances</u>	
28024161.84	<u>Current Liabilities & Advances</u> As per Ann. "C"	33063985.48	70974736.29 12615164.64	<u>Current Assets</u> Cash & Bank Balance Stock at Site	85585979.09 -
			1982667.98 1142496.00 115650.00	<u>Loans & Advances</u> Adv. Against Work Advance to Staff Security Telephone	360327.98 1976420.00 115650.00
93666754.92		95303693.08	93666754.92		95303693.08

Audit Report: As per our separate report
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(GIRISH KUMAR MOHAN)

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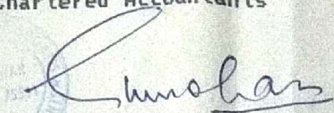
M/S HARDWAR DEVELOPMENT AUTHORITY.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2001

<u>31.3.2000</u>	<u>Particulars</u>	<u>Amount</u>	<u>31.3.2000</u>	<u>Particulars</u>	<u>Amount</u>
5261658.25	To Salary Expenses	5067121.90	1045120.00	By Map Fees	1501841.00
158362.00	To Leave Encasement	-	11048173.20	By Development Fees	14510061.00
139975.00	To Leave Salary & Pension Contribution	120725.00	6240293.50	By Compounding Fees	3108758.00
25978.00	To Machinery Repair and Maint.	36166.00	2332090.28	By Free Holds Lease Rent	3416707.00
119920.60	To Travelling Expenses	143804.00	306422.50	By Misc. Receipts	562536.07
41950.00	To Computer Repair and Maint.	21250.00	1329875.00	By Supervision Fees	2241588.00
179831.45	To Vehicle Maint. Expenses	131835.00	-	By Stamp Duty	6143014.00
372075.10	To Vehicle Petrol Expenses	463264.60	4190690.00	By Bank Interest	3811536.16
26475.00	To Postage Expenses	16974.00	55202.00	By Forfeit Security	-
143149.55	To General /Misc.Expenses	110576.50	343639.00	By Stacking Fees	467826.00
174363.50	To Legal Expenses	105762.00	210598.00	By Landuse Conversion Charges	-
221009.80	To Advertisement Expenses	375999.40	49601.87	By Gain on sale of Jeep	-
7119.00	To Books & Periodicals Expenses	10496.00	-	By Excess of Expenditure over Income	173996.64
51005.45	To Guest Welfare Expenses	22312.00			
148015.00	To Stationary Expenses	133194.50			
77941.00	To Printing Expenses	75010.00			
386040.00	To Telephone Expenses	306782.00			
251339.89	To Office Rep. Manti. Expenses	463692.95			
7980.00	To Vivekadheen Expenses	18914.00			
27950.00	To Daily Wages Expenses	27620.00			
126322.00	To Elect.Expenses	15472.00			
148190.00	To Audit Expenses	150000.00			
13741403.25	To Infrastructure/Development Exps.	26747238.26			
874111.00	To Intt. on Loan .	-			
300000.00	To Contribution Avas Bandhu	300000.00			
25536.00	To Master Plan Survey	54267.00			
291500.00	To Research Training & Consultancy	54832.00			
793899.39	To Depreciation	720053.96			
205192.30	To Harilok Maintenance	146003.00			
13450.00	To Medical Expenses	-			
-	To JCB Rep. & Maint.	98497.80			
2809962.82	To Excess of Income over Expenditure	-			
-----		-----	-----		-----
27151705.35		35937863.87	27151705.35		35937863.87
=====		=====	=====		=====

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M/s HARDWAR DEVELOPMENT AUTHORITY

ANNEXURE 'A' OF RESERVE & SURPLUS

Capital Reserve	695000.00
Depreciation	3886734.95

General Reserve

Opening Balance	55900451.89	
Less: Excess of Expenditure over Income	<u>-173996.64</u>	55726455.25
		<u>60308190.20</u>
		=====

ANNEXURE 'B' OF GRANT IN AID 31.3.2001

Grant For Beautification	102096.67
I.D.S.M.T.	1829420.73
	<u>1931517.40</u>
	=====

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ANN. "C" OF CURRENT LIABILITIES & ADVANCES 31.3.2001

T.H.D.C. Ltd Against Housing Construction (2881477.57 - 2648705.01)	232772.56
Earnest Money	35000.00
Vidhyak Nidhi (1274833.00-192046.75)	1082786.25

(A)	1350558.81

ANN. OF RESIDENTIAL SCHEME 31.3.2001

	<u>Opening Bal.</u>	<u>Addition</u>	<u>Closing Bal.</u>	
Land :Harilok	21015192.82	-	21015192.82	
Shivlok Tibri	10042399.42	-	10042399.42	
Shyamlok Yojna	23489486.69	-	23489486.69	
Gayatri Lok	17573552.00	-	17573552.00	72120630.93

Add:- **CONSTRUCTION**

	<u>Op.Balance</u>	<u>Addition</u>	<u>Cl.Balance</u>	
Shivlok I	7578421.47	-	7578421.47	
Shivlok II	24258056.35	136632.00	24394688.35	
Shivlok III	3918013.83	367373.60	4285387.43	
Rishilok	10021532.87	-	10021532.87	
Harilok	26920977.22	9885967.71	36806944.93	
Shyamlok	6558591.82	3346806.97	9905398.79	
Gaytrilok	877995.80	820739.30	1698735.10	
Ashrya Yojna	2307948.35	1660349.27	3968297.62	
Bhau Rao Devras	2219832.61	48690.00	2268522.61	
Ardh Kumbh Mela-92	986554.07	-	986554.07	
Bhavi Yojna		487500.00	487500.00	102401983.24

				174522614.17

Less: Recd. Against Scheme

	<u>Op.Balance</u>	<u>Addition</u>	<u>Cl.Balance</u>	
Shivlok I	7427869.50	128086.00	7555955.50	
Shivlok II	35184386.00	1961489.25	37145875.25	
Shivlok III	23799454.55	729009.00	24528463.55	
Rishilok	14867201.61	456852.00	15324053.61	
Harilok(Building)	56355289.03	3563469.00	59918758.03	
Harilok(Land)	7893788.20	5258961.00	13152749.20	
Shyamlok	29476231.70	6369631.00	35845862.70	
Gaytrilok	5288147.00	6135937.00	11424084.00	
Ashrya Yojna	259890.00	31200.00	291090.00	
Bhau Rao Devras	1049149.00	-	1049149.00	206236040.84

(B) 31713426.67

(A+B) 33063985.48

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M/S HARDWAR DEVELOPMENT AUTHORITY

ANNEXURE OF CASH & BANK BALANCES 31.3.2001

Cash In Hand -

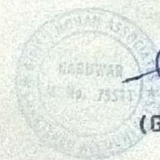
CASH AT BANK

Oriental Bank of Commerce 4273	106437.00
Central Bank of India-8000	702552.00
State Bank of India IDSMT-15531	524281.41
Oriental Bank of Commerce-262	75052.93
Oriental Bank of Commerce-08	518752.10
State Bank of India-11137	1485244.09
Punjab National Bank-5738	2478135.84
Vidhayak Nidhi Punjab National Bank 5738-B	660082.50
P.L.A. Treasury	56.72
F D R in Schedule Bank	72685630.50
F D R I D S M T	6349754.00

85585979.09
=====

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M/S HARDWAR DEVELOPMENT AUTHORITY

ANNEXURE OF LOAN & ADVANCES TO STAFF AS ON 31.03.2001

(A) HOUSING LOAN

Shri Ram Avtar Gupta	3551.00
Shri Mam Chand	21340.00
Shri Bihari Lal	51800.00
Shri Ram Murti Lal	15200.00
Shri Kameshwar Rathi	24185.00
Shri Govind Singh	95390.00
Shri Rajeev Dixit	74992.00
Shri Kaptan Singh	31000.00
Shri Keshavram Varma	37000.00
Shri Sushil Joshi	60750.00
Shri Harish Sharma	68500.00
Shri Durga Bhadur Thapa	49270.00
Shri Kishan Swaroop	36090.00
Shri Nahar Singh	181800.00
Shri Ghanshyam Chander	131660.00
Shri Vinod Rao	137300.00
Smt. Mriduala Ganwar	141820.00
Shri Keshav Chander Upadhyay	184560.00
Shri Gokul Chand Joshi	46000.00
Shri Rakesh Kumar	46000.00
Shri Narayan Kishore Nautiyal	216000.00
Shri Anil Saxena	57500.00
Shri P.K. Sharma	95000.00

1806708.00
=====

(B) VEHICLE LOAN

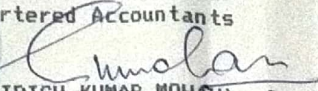
Shri Durga Bahadur Thapa	272.00
Shri Ved Prakash	8640.00
Shri P.K. Sharma	8800.00
Shri Ashok Kumar	1400.00

19112.00
=====

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(C) OTHER ADVANCES

Shri Ram Murti Lal	2000.00
Shri Mamchand	49950.00
Shri Naveen Saxena	50000.00
Shri Kameshwar Rathi	28700.00
Shri Nahar Singh	13200.00
Shri Vinod Rao	750.00
Shri Sunil Prashar	1000.00
Shri Chintamani Bhattgain	5000.00

150600.00
=====

TOTAL (A+B+C)

1976420.00

ANNEXURE OF LOAN & ADVANCES 31.03.2001

Advances other against works	10327.98
M/s Premier Irrig.Equip. Ltd. Delhi	50000.00
S.S.P. Kumbh Mela	300000.00

360327.98
=====

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HARDWAR DEVELOPMENT AUTHORITY

ANNEXURE "D" FOR FIXED ASSETS AS ON 31ST MARCH 2001

PARTICULARS	DEP. RATE	GROSS BLOCK		DEPRECIATION BLOCK			NET BLOCK		
		AS ON 31.03.2000	ADDITION	AS ON 31.3.2001	AS ON 31.3.2000	ADDITION	AS ON 31.3.2001	AS ON 31.3.2000	
BUILDING	5%	788489.71	-	788489.71	355481.58	21650.40	377131.98	433008.13	411357.73
CAR	20%	646437.50	-	646437.50	324298.66	64427.76	388726.42	322138.84	257711.08
GYPSY	20%	104778.38	-	104778.38	100169.88	921.70	101091.58	4608.50	3686.80
TYPE WRITER	25%	108935.74	-	108935.74	90280.26	4663.87	94944.13	18655.48	13991.61
FURNITURE & FIXTURE	10%	1169305.08	127611.00	1296916.08	469339.39	82757.66	552097.05	699965.69	744819.03
ELECTRICITY INSTRUMENT	10%	192463.78	2420.00	194883.78	67924.62	12695.91	80620.53	124539.16	114263.25
ENGG. INSTRUMENT	25%	214844.19	-	214844.19	173948.90	10223.82	184172.72	40895.29	30671.47
BOOKS	15%	8823.75	-	8823.75	6221.96	390.26	6612.22	2601.79	2211.53
CSSETTEE PLAYER	25%	2303.00	-	2303.00	2204.39	24.65	2229.04	98.61	73.96
CYCLE	20%	3255.00	-	3255.00	2198.73	211.25	2409.98	1056.27	845.02
GENERATOR	25%	149300.00	-	149300.00	91801.73	14374.56	106176.29	57498.27	43123.71
FAX MACHINE	25%	30870.00	-	30870.00	23544.40	1831.40	25375.80	7325.60	5494.20
COMPUTER	25%	1454988.75	299245.00	1754233.75	709182.22	261262.88	970445.10	745806.53	783788.65
A.C.	25%	145532.40	-	145532.40	81381.39	16037.75	97419.14	64151.01	48113.26
GYPSY UP108/9333	20%	262049.73	-	262049.73	111109.08	30188.13	141297.21	150940.65	120752.52
AQUAGUARD	10%	5940.00	-	5940.00	1128.60	481.14	1609.74	4811.40	4330.26
REHRA	10%	4207.00	-	4207.00	799.60	340.74	1140.34	3407.40	3066.66
JCV	20%	1543516.00	-	1543516.00	555665.60	197570.08	753235.68	987850.40	790280.32
		6836040.01	429276.00	7265316.01	3166680.99	720053.96	3886734.95	3669359.02	3378581.06

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HARDWAR DEVELOPMENT AUTHORITY

Bank Reconciliation Statement PNB-5738

Balance as per ledger

DR 2478135.84

Add: Cheque issued but not debited by bank up to 31.03.2001

Date	Cheque No.	Amount	
23/02/2001	921942	322.00	
23/02/2001	921948	5000.00	
07/03/2001	921967	7730.00	
08/03/2001	921978	4000.00	
12/03/2001	921983	1257.00	
23/03/2001	921998	53511.00	
23/03/2001	922000	80.00	
24/03/2001	922102	12886.50	
24/03/2001	922103	51462.00	
29/03/2001	922105	11863.00	
29/03/2001	922106	603.00	
29/03/2001	922107	231.00	
29/03/2001	922108	36805.00	
29/03/2001	922109	800.00	
29/03/2001	922110	2566.00	
29/03/2001	922112	115678.00	
29/03/2001	922113	6534.00	
31/03/2001	922114	5000.00	
31/03/2001	922116	466.00	
31/03/2001	922117	9386.00	
31/03/2001	922118	2739.00	
31/03/2001	922120	500000.00	
31/03/2001	922121	177689.00	
31/03/2001	922122	125363.00	
31/03/2001	922123	<u>118815.00</u>	1250786.50

Less: Wrongly Cheques Debited by Bank a/c No 5738

45000.00

Less: Cheque deposit by us but not credit by bank upto 31/03/2001

Date	DD	Amount	
21/03/2001	DD	504.00	
30/03/2001	DD	13576.00	
30/03/2001	DD	1930.00	
31/03/2001	DD	<u>17218.00</u>	33228.00

Balance as per Bank Statement

CR. 3650694.34

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**GIRISH MOHAN
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Bank Reconciliation Statement PNB s/b/a/c No.5738-B

Balance as per ledger			DR. 660082.50
Add: Cheque issued but Wrongly debited by Bank Account No. PNB 5738			
Date	Cheque No.	Amount	
22/4/2000	741255	45000.00	45000.00
Balance as per pass Book			CR. 705082.50 =====

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