Hardwar Roorkee Develpoment Authority

Balance Sheet as on 31st March, 2023

Previous Year 31/03/2022	Liabilities	Amount	Previous Year 31/03/2022	Assets	Amount
725,047,101.94	Reserve Surplus (As Per Annexure "A")	**803,338,918.19**	29,676,420.39	Fixed Assets (As Per Annexure "G")	**30,840,535.39**
8,869,387.04	Grant in Aid (As Per Annexure "B")	**12,731,732.04**	655,564,231.45	Investment (As Per Ann."H")	**690,253,359.45**
512,943,654.35	Infrastucture Dev. Fund a/c (As Per Annexure "C")	**550,041,659.35**	1,040,416,225.24	Work In Progress (As Per Ann."I")	**1,346,244,116.24**
25,743,053.10	HDA Board Fund As Per Annexure "D"	**25,743,053.10**		Loan and Advances	
			-	Advance to Staff	-
			52,111,386.00	Advance to Others	**57,208,780.00**
847,704,242.85	Amount Received Against Residential Scheme (As Per Ann."E")	**885,897,171.85**	342,539,176.20	Cash & Bank Balance (As Per Ann."J")	**153,205,743.45**
2,120,307,439.28		**2,277,752,534.53**	**2,120,307,439.28**		**2,277,752,534.53**

Dated:- 26|10|23
Place:- Hardwar

Auditor's Report :As per our separate report
of even date attached
For Girish Monan Associates
Chartered Accountants

GIRISH MOHAN ASSOCIATES CHARTERED ACCOUNTANTS FRN-006646C HARDWAR

(Girish Kumar Mohan)
Partner
M.No-075511

Hardwar Roorkee Develpoment Authority

Income and Expenditure account for the year ended 31st March , 2023

Amount 31/03/2022	Particulars	Amount 31/03/2023	Amount 31/03/2022	Particulars	Amount 31/03/2023
60,586,867.00	To Salary & Honorarium	73,406,950.00	6,737,914.06	By Map Fees	8,099,622.00
163,268.00	To Machinery Repair and Maint.	238,920.00	5,267,268.00	By Develpoment Fees	9,824,060.00
-	To Travelling Expenses	28,616.00	19,619,955.16	By Compounding Fees	35,748,429.00
394,384.00	To Computer Networking and Maint.	447,706.00	41,168.00	By Free Holds Lease Rent	88,605.00
208,257.00	To Vehicle Maint.	373,220.00	3,025,455.00	By Misc.Receipts	3,950,866.40
1,233,270.00	To Vehicle Petrol Expenses	1,801,300.00	2,464,927.88	By Supervision Fees	4,599,755.70
38,604.00	To Postage Expenses	42,161.00	38,987,115.00	By Bank and Other Interest	48,105,551.20
627,997.66	To General/Misc.Expenses	968,428.05	2,370,272.00	By Stacking Fees	4,420,829.00
1,273,113.00	To Legal Expenses	1,666,357.00	-	By Intt.on Yojna Scheme	991,661.00
1,695,385.00	To Advertisement Expenses	809,208.00	438,217.00	By Harilok Mutation Received	762,580.00
59,754.00	To Guest Welfare	197,268.00	3,402,181.00	By Land Use Conversion	3,005,006.00
58,079.00	To Stationary Expenses	237,424.00	4,740,544.00	By Haritma	8,841,658.00
69,200.00	To Printing Expenses	78,998.00	4,060.00	By Information Fees	4,860.00
296,693.00	To Telephone Expenses	246,149.00	38,208,882.00	By Subdivision Fees	44,907,500.00
1,877,593.00	To Office Repair and Maint.	2,547,827.00	2,703,945.00	By Inderlok Yojna Mutation Received	2,699,728.00
704,753.00	To Electricity Expenses	660,781.00	-	By Transport Nagar Mutation Received	961,505.00
140,204.00	To Chairman/Comm.Office	268,772.00	50,740,821.00	By Labour Cess Income	90,642,340.00
1,151,148.00	To Depreciation	1,225,413.00	-	By Sale of Form	115,210.00
8,032,162.00	To Haritima	8,101,565.00	275,268.00	By Shyamlok Yojna Receipts	574,770.00
73,760.00	To Harilok Mutation Exps	173,986.00			
50,740,821.00	To Labour Cess Exps	90,642,340.00			
129,425,312.66	Balance c/f	184,163,389.05	179,027,993.10	Balance c/f	268,344,536.30

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GIRISH MOHAN ASSOCIATES FRN 006646C HARDWAR CHARTERED ACCOUNTANTS

Hardwar Roorkee Develpoment Authority

Income and Expenditure account for the year ended 31st March , 2023

Amount 31/03/2022	Particulars	Amount 31/03/2023	Amount 31/03/2022	Particulars	Amount 31/03/2023
129,425,312.66	Balance b/f	184,163,389.05	179,027,993.10		268,344,536.30
33,981.00	To Medicine Expenses	97,117.00			
8,872.00	To News Paper & Periodicals	-			
1,535,756.00	To Vehicle Rent	3,611,675.00			
497,500.00	To Vivekadheen Exp	-			
745,147.00	To Inderlok Mutation Exps	550,264.00			
1,247,150.00	To Pension Contribution	2,110,962.00			
32,388.00	To Master Plan Survey	744,726.00			
45,501,886.44	To Excess of Income Over Expenditure	77,066,403.25			
179,027,993.10		268,344,536.30	179,027,993.10		268,344,536.30

Dated:- 26/10/23
Place:- Hardwar

Auditor's Report :As per our separate report
of even date attached
For Girish Monan Associates
Chartered Accountants

(Girish Kumar Mohan)
Partner
M.No-075511

Hardwar Roorkee Develpoment Authority

Annexure "A" of Reserve & Surplus:		
Capital Reserve	695,000.00	
Depreciation Reserve	23,541,288.09	**24,236,288.09**
General Reserve:		
Opening Balance	702,036,226.85	
Add :- Excess of Income Over Expenditure	77,066,403.25	
	779,102,630.10	**779,102,630.10**
		803,338,918.19
Annexure "B" of Grant in Aid 31/03/2022		
Kumbh Mela 2010	3,490,333.88	
Less:- During the Year	-	**3,490,333.88**
Kumbh Mela 2016		
Op.Balance	5,797,928.16	
Less:- Exps During the Year	-	
	5,797,928.16	**5,797,928.16**
Kumbh Mela 2021		
Op.Balance	(418,875.00)	
Add:-During Year	418,875.00	
	-	
Less:- Exps During the Year	-	-
Special Development Grant		
Op. Balance	-	
Add:- During the Year	63,038,728.00	
	63,038,728.00	
Less:-Exps During the Year	59,595,258.00	**3,443,470.00**
Total Grant		**12,731,732.04**
Annexure "C" of Infrastructure Dev. Fund		
Op. Balance	512,943,654.35	
Add:- During the Year	254,856,034.00	
	767,799,688.35	
Less During the Year	217,758,029.00	**550,041,659.35**
Annexure "D" of HDA Board Fund		
Op. Balance	25,743,053.10	
Less:- During the Year	-	**25,743,053.10**

Dated.- 26/10/22
Place:- Hardwar

Auditor's Report :As per our separate report
of even date attached
For Girish Monan Associates
Chartered Accountants

GIRISH MOHAN & ASSOCIATES CHARTERED ACCOUNTANTS FRN-006646C HARDWAR

(Girish Kumar Mohan)
Partner
M.No-075511

Annexure "F" Amount received Against Residential Scheme 31/03/2023

	Opening Balance	Addition	Trf. To income /Refund	Closing Balance	
Ashrya Yojna	12,412,193.00	113,815.00	-	12,526,008.00	
Transport Nagar	250,637,626.85	299,311.00	-	250,936,937.85	
Hari Lok	17,242,017.00	218,901.00	1,089,599.00	16,371,319.00	
Inderlok Yojna	384,124,271.00	13,095,900.00	-	397,220,171.00	
P.M Awas Yojna	87,932,902.00	840,707.00	-	88,773,609.00	
Shelter Fund Yojna	95,355,233.00	19,993,894.00	-	115,349,127.00	
P.M Awas Yojna (Registration Fee)	-	4,720,000.00	-	4,720,000.00	**885,897,171.85**

Annexure "I" of Work In Progress(Residential Scheme) 31/03/2023

		Opening Balance	Addition	Trf. To Expenses	Closing Balance	
Land:	Transport Nagar Haridwar	209,940,920.00	-	-	209,940,920.00	
-	Aashaf Nagar Roorkee	163,636,960.00	-	-	163,636,960.00	
						373,577,880.00

Construction

	Opening Balance	Addition	Trf. To Expenses	Closing Balance	
Ashrya Yojna	4,058,938.62	-	-	4,058,938.62	
Ardh Kumbh Mela-92	986,554.07	-	-	986,554.07	
Bhavi Yojna	487,500.00	-	-	487,500.00	
Inderlok Yojna	428,740,372.27	14,483,321.00	-	443,223,693.27	
Inderlok Yojna II	16,772,306.00	-	-	16,772,306.00	
Transport Nagar	113,964,881.28	1,192,800.00	-	115,157,681.28	
Security Inderlok Nala	1,827,793.00	-	-	1,827,793.00	
P.M Awas Yojna	100,000,000.00	290,151,770.00	-	390,151,770.00	972,666,236.24
					1,346,244,116.24

Dated - 26/10/23
Place - Hardwar

Auditor's Report :As per our separate report
of even date attached
For Girish Mohan Associates
Chartered Accountants

GIRISH MOHAN ASSOCIATES
FRN-006646C
HARDWAR
CHARTERED ACCOUNTANTS

(Girish Kumar Mohan)
Partner
M.No-075511

Annexure "J" of Cash and Bank Balances 31/03/2023

Cash in Hand

Cash at Bank

Central Bank of India-44269	83,080,995.84
PNB BANK-10	8,699,254.90
State Bank of India-858537	15,226,715.82
Axis Bank A/c Roorkee#-80833	2,089,890.00
PNB A/c 330272	12,049,464.44
Axis Bank # 25513	(89,173,707.15)
PNB BHEL Sect.-5	15,020,227.16
IDBI Bank A/c	50,127,817.20
P.N.B Infra.-137608	33,910,730.07
PNB Roorkee 1379	9,382,182.17
Axis Bank #-44485	282,803.00
Axis Bank PM Awas Yojna#-760012	4,221,839.00
PNB A/c (Laksar)#-1686	111,644.00
HDFC Bank#-90697	3,443,470.00
HDFC Bank (PMAY)#-787647	4,732,417.00
	153,205,743.45

Annexure "H" of Investment

FDR	661,223,565.00	
Intt. Accrued on FDR	29,029,794.45	690,253,359.45

Dated:- 26/10/23
Place:- Hardwar

Auditor's Report :As per our separate report of even date attached

For Girish Monan Associates
Chartered Accountants

GIRISH MOHAN & ASSOCIATES FRN-006646C HARDWAR CHARTERED ACCOUNTANTS

(Girish Kumar Mohan)
Partner
M.No-075511

Annexure of Loan and Advances as on 31/03/2023

Annexure of Loan & Advances to Other 31/03/2023

Security Telephone	114,651.00	
TDS	4,900,162.00	
TDS 13-14	2,256,632.00	
TDS 14-15	3,194,401.00	
TDS 2015-16	2,674,462.00	
TDS 2016-17	2,447,597.00	
TDS 2017-18	2,034,718.00	
TDS 2018-19	1,843,394.00	
TDS 2019-20	2,022,947.00	
TDS 2020-21	2,639,256.00	
TDS 2021-22	1,942,921.00	
TDS 2022-23	3,939,002.00	
Income Tax Demand	10,733,163.00	
Income Tax Paid (14-15 &15-16)	13,568,238.00	
Service Tax Demand Paid	2,897,236.00	**57,208,780.00**

Dated:- 26/10/23
Place:- Hardwar

Auditor's Report .As per our separate report
of even date attached
For Girish Monan Associates
Chartered Accountants
FRN-006646C
HARDWAR

(Girish Kumar Mohan)
Partner
M.No-075511

Schedule "G" of Fixed Assets as on 31st March 2023

Particulars	Dep. Rate	Original Cost	Addition before Sep.	Addition after sep	Sold/ Trf	Total	Dep.Upto 3/31/2022	Dep. Bef.Sep.	Dep. after sep	Total Dep. During yr.	Dep.Upto 3/31/2022	W.D.V.as 3/31/2022	W.D.V. as 3/31/2023
Building	5%	788489.71	-	-	-	788489.71	648396.60	7005.00	-	7005.00	655401.60	140093.11	133088.11
Car	15%	1400695.31	-	-	-	1400695.31	1400695.32	0.00	-	0.00	1400695.32	0.00	0.00
Gypsy	15%	103850.99	-	-	-	103850.99	103850.91	0.00	-	0.00	103850.91	0.00	0.00
Type Writer	15%	108935.74	-	-	-	108935.74	108655.80	42.00	-	42.00	108697.80	279.94	237.94
Furniture & Fixture	10%	9731349.08	70,977.00	365,268.00	-	10167594.08	5811915.44	466047.00	18,263.00	484310.00	6296225.44	3919433.64	3871368.64
Electricity Instrument	15%	212521.78	-	-	-	212521.78	207286.93	785.00	-	785.00	208071.93	5234.86	4449.86
Engg. Instrument	15%	255304.19	-	-	-	255304.19	252457.01	427.00	-	427.00	252884.01	2847.22	2420.22
Books	15%	8823.75	-	-	-	8823.75	8751.13	11.00	-	11.00	8762.13	72.62	61.62
Cassette Player	15%	2303.00	-	-	-	2303.00	2299.79	0.00	-	0.00	2299.79	3.21	3.21
Cycle	15%	3255.00	-	-	-	3255.00	3233.30	3.00	-	3.00	3236.30	21.70	18.70
Generator	15%	149300.00	-	-	-	149300.00	148438.44	129.00	-	129.00	148567.44	861.57	732.57
Fax Machine	15%	80430.00	-	-	-	80430.00	79000.37	214.00	-	214.00	79214.37	1429.63	1215.63
Computer	40%	8266003.75	181,499.00	546,371.00	-	8993873.75	7265356.38	455092.00	109,274.00	564366.00	7829722.38	1000647.37	1164151.37
Air Conditioner	15%	414557.40	-	-	-	414557.40	344164.03	10559.00	-	10559.00	354723.03	70393.38	59834.38
Gypsy UP10B-9333	15%	231674.96	-	-	-	231674.96	231674.96	0.00	-	0.00	231674.96	0.00	0.00
Aquaguard	15%	5940.00	-	-	-	5940.00	5770.33	25.00	-	25.00	5795.33	169.67	144.67
Rehra	15%	3108.66	-	-	-	3108.66	3108.66	0.00	-	0.00	3108.66	0.00	0.00
JCB	15%	1543516.00	-	-	-	1543516.00	1523086.19	3064.00	-	3064.00	1526150.19	20429.81	17365.81
Telephone Equip.	15%	26730.00	-	-	-	26730.00	25667.85	159.00	-	159.00	25826.85	1062.15	903.15
Photocopy Machine	15%	86786.63	-	-	-	86786.63	86786.63	0.00	-	0.00	86786.63	0.00	0.00
Mahindra & Mahindra	15%	300249.44	-	-	-	300249.44	300249.44	0.00	-	0.00	300249.44	0.00	0.00
Vehicle Purchase	15%	4571929.00	-	-	-	4571929.00	3543846.58	154212.00	-	154212.00	3698058.58	1028082.42	873870.42
Fridge	15%	5600.00	-	-	-	5600.00	4923.00	102.00	-	102.00	5025.00	677.00	575.00
Office Computerisation (S(	15%	1375066.00	-	-	-	1375066.00	206260.00	0.00	-	0.00	206260.00	1168806.00	1168806.00
		29676420.39	252476.00	911639.00	0.00	30840535.39	22315875.09	1097876.00	127537.00	1225413.00	23541288.09	7360545.30	7299247.30

Dated:- 26/10/23
Place:- Hardwar

Auditor's Report :As per our separate report
of even date attached
For Girish Mohan Associates
Chartered Accountants

GIRISH MOHAN ASSOCIATES CHARTERED ACCOUNTANTS FRN-006642C HARIDWAR

(Girish Kumar Mohan)
Partner
M.No-075511

Bank Reconciliation Statement

PNB #- 010

Balance as per ledger			8,699,254.90
Add:- Cheque issued but not presented upto 31/03/2023			
Date	**Cheque No.**	**Amount**	
12/8/2022	**Haritima Exp.** *CHQ NO. : 081350*	2360.00	
2/17/2023	**Telephone Exp.** *CHQ. NO. : 718793*	17700.00	
2/20/2023	**Computer Repair & Maint** *CHQ. NO. : 718808*	13228.00	
3/17/2023	**Machinery Repair& Maint** *CHQ. NO. : 553765*	7884.00	
3/17/2023	**Mis.Exp** *CHQ. NO. : 553764*	3015.00	
3/25/2023	**Vehical Maint** *CHQ. NO. : 553776*	34779.00	
3/25/2023	**Computer Repair & Maint** *CHQ. NO. : 553780*	13511.00	
3/31/2023	**Electricity Exp.** *CHQ. NO. : 553790*	15871.00	
3/31/2023	**Development Exp** *CHQ. NO. : 553592*	260371.00	
3/31/2023	**Wrongly Receivced in Account** Nagar Nigam Haridwar	30,825.00	399,544.00
Balance as per Bank Statement 31/03/2023			9,098,798.90

Axis Bank#-25513

Balance as per ledger			(89,173,707.15)
Add:- Cheque issued but not presented upto 31/03/23			
Date	**Cheque No.**	**Amount**	
3/21/2023	**Haritima Exp.** *CHQ. NO. : 553562*	21080.00	
3/21/2023	**Development Exp** *CHQ NO. : 553557*	273223.00	
3/28/2023	**INDERLOK MAINT EXPS. PAID** *CHQ. NO. : 553576*	64400.00	
3/31/2023	**LABOUR CESS** *CH NO-553591 PAID*	90642340.00	
3/31/2023	**PM AWAS YOJNA CONSTRUCTIOI** *CHQ. NO. : 553589*	19600000.00	
3/31/2023	**Salary Exp.** *CHQ. NO. : 553588*	2623038.00	
3/31/2023	**Development Exp** *CHQ. NO. : 553590*	8000000.00	
3/31/2023	**Development Exp** *CHQ. NO. : 553584*	4563083.00	
3/31/2023	**Development Exp** *CHQ. NO. : 553585*	2843591.00	
3/31/2023	**Development Exp** *CHQ. NO. : 553586*	701109.00	
3/31/2023	**Development Exp** *CHQ. NO. : 553587*	904695.00	
3/31/2023	**Legal Exp.** *chq paid*	264428.00	
3/31/2023	**Legal Exp.** *chq paid*	1675219.00	132,176,206.00
Balance as per Bank Statement 31/03/2023			43,002,498.85

GIRISH MOHAN ASSOCIATES
FRN 006646C
HARDWAR
CHARTERED ACCOUNTANTS

Central Bank #-44269

Balance as per ledger 83,080,995.84

Add:- Cheque issued but not presented upto 31/03/2023

Date	Cheque No.	Amount	
3/31/2023	**Legal Exp.** *chq paid*	729641.00	
3/31/2023	**Legal Exp.** *chq paid*	329641.00	
3/31/2023	**Legal Exp.** *chq paid*	153237.00	**1,212,519.00**

Balance as per Bank Statement 31/03/2023 **84,293,514.84**

Dated:- 26/10/23
Place:- Hardwar

Auditor's Report :As per our separate report
of even date attached
For Girish Monan Associates
Chartered Accountants

GIRISH MOHAN ASSOCIATES CHARTERED ACCOUNTANTS FRN-006646C HARDWAR

(Girish Kumar Mohan)
Partner
M.No-075511