

वार्षिक लेखे

तथा

लेखा परीक्षा प्रतिवेदन

2007–2008



HIMACHAL PRADESH HOUSING AND URBAN
DEVELOPMENT AUTHORITY

हिमाचल प्रदेश आवास एवं शहरी विकास
प्राधिकरण, निगम विहार, शिमला–171002

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निदेशक मण्डल की सूचि

1	श्री महेन्द्र सिंह ठाकुर मन्त्री, (परिवहन , शहरी व नगर नियोजन तथा आवास)	अध्यक्ष
2	श्री गणेश दत्त भा0 ज0पा0 जिला अध्यक्ष रामबाग शिमला	उपाध्यक्ष
3	श्री राज कुमार सिंगला आर0 मैदान, होटल कसौली जिला सोलन	सदस्य
4	श्री सुरिन्द्र बिजला गाँव व डा0 दाड़ी (धर्मशाला) , जिला काँगड़ा, हि0 प्र0	सदस्य
5	प्रधान सचिव , वित्त हि0 प्र0 सरकार	सदस्य
6	प्रधान सचिव, आवास हि0 प्र0 सरकार, शिमला-2	सदस्य
7	प्रधान सचिव शहरी विकास हि0 प्र0 सरकार , शिमला-2	सदस्य
8	प्रमुख अभियन्ता , सिंचाई एवं जन स्वास्थ्य विभाग	सदस्य
9	प्रमुख अभियन्ता लोक निर्माण विभाग, शिमला-2	सदस्य
10	मुख्य कार्यकारी अधिकारी एवं सचिव, हि0प्र0 आवास एवं शहरी विकास प्राधिकरण शिमला-2	सदस्य सचिव

संख्या:फिन(एल0ए0एच)(2)सी (15)(14)115 /87-खण्ड-11

हिमाचल प्रदेश सरकार,
स्थानीय लेखा परीक्षा विभाग ।

प्रेषक:

निदेशक,
स्थानीय लेख परीक्षा विभाग,
हिमाचल प्रदेश, शिमला-171009

प्रेषित :-

प्रधान सचिव , (आवास)
हिमाचल प्रदेश सरकार
शिमला-171002

विषय:- हि0 प्र0 आवास एवं शहरी विकास प्राधिकरण के वर्ष 2007-2008 के अन्तिम लेखे (तुलन पत्र) की अंकेक्षण रिपोर्ट ।

महोदय,

हिमाचल प्रदेश आवास एवं शहरी विकास प्राधिकरण अधिनियम की धारा 28(3) के अनुसार उक्त संस्था का वर्ष 2007-2008 के अन्तिम लेखाओं का लेखा परीक्षण से सम्बन्धित वार्षिक अंकेक्षण प्रतिवेदन (तुलन पत्र एवं लाभ हानि सहित) आपको प्रेषित किया जाता है । आपसे यह भी अनुरोध किया जाता है कि कृपया आवास एवं शहरी विकास प्राधिकरण के प्राधिकारियों को विचाराधीन अंकेक्षण प्रतिवेदन में समाविष्ट संपरीक्षा आपतियों के निस्तारण हेतु उचित कार्यवाही करने के उपरान्त प्रत्येक पैराग्राफ का सटिप्पण रूप में इस विभाग को अगामी समीक्षा हेतु उत्तर प्रेषित करने के निर्देश जारी करने की अनुकम्पा करें ।

भवदीय,

हस्ता/-

निदेशक,

स्थानीय लेखा परीक्षा विभाग,
हिमाचल प्रदेश, शिमला -171009

पृष्ठांकन संख्या :- यथोपरि - दिनांक शिमला-171009

प्रतिलिपि :-

- 1 मुख्य कार्यकारी अधिकारी एवं सचिव, हि0 प्र0 आवास एवं शहरी विकास प्राधिकरण, निगम विहार, शिमला-2 को उनके पत्र सं0 हिमुडा -एकाउण्टस-319/बीएसएस-2006, दिनांक 27-4-2009 के सन्दर्भ में उपरोक्त अंकेक्षण एवं निरीक्षण प्रतिवेदन एवं 2007-2008 के संपरीक्षा उपरान्त प्रमाणित लेखे सहित सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित है ।
- 2 श्री कौल सिंह, उप निदेशक द्वारा ।

हस्ता/-

निदेशक,

स्थानीय लेखा परीक्षा विभाग,
हिमाचल प्रदेश, शिमला -171009

**Himachal Pradesh Housing & Urban Development Authority,
Nigam Vihar, Shimla-2.**

Balance Sheet as on 31.3.2008.

Sr. No.	Liabilities	Schedule	Current Year	Previous Year	Assets	Schedule	Current Year	Previous Year
1	Reserve & Surplus	A	1154406598.90	1040145426.75	Fixed Assets	D	10472841.11	9466360.73
2	Secured Loan	B	1517329511.00	1623194225.00	Current Assets	E	3785479598.54	4240594845.07
3	Current Liabilities	C	1124216329.75	1586721554.05	P&L Account	F		
					Notes on accounts	G		
	Total		3795952439.65	4250061205.80			3795952439.65	4250061205.80

Sd/-
Chief Accounts Officer
HIMUDA Shimla-2

Sd/-
CEO-cum-Secretary,
HIMUDA Shimla-2

We have audited the above Balance Sheet and Profit and Loss accounts for the year ending 31.3.2008. On the basis of explanation given to us and the books of account put up in audit based on test checks prescribed, the accounts represent a true and fair view of the activities of the HP Housing & Urban Development Authority.

Sd/-
Deputy Director(Audit)
Local Audit Department
Himachal Pradesh Shimla-9

Sd/-
Special Secretary(Finance-Exp.)
-cum-Director,
Local Audit Department
Himachal Pradesh Shimla-9

HIMACHAL RADESH HOUSING & URABAN DEVELOPMENT AUTHORITY

Profit & Loss Account for the year ending 31.03.2008

Dr.			Cr.		
Particulars	Current year	Previous Year	Particulars	Current Year	Previous Year
1		2	3		4
To Opening Balance of Stock			By Sales		
Finished Goods		0.00	Sale of Finished goods		
Establishment Expenses			Misc. Receipts		
Salaries	86129966.75	76970493.25	Map Approval Fee	1779653.50	582011.00
Leave Encashment	0.00		HPTA/Layout of Maps	300589.00	355325.00
Pay of Menials	120169.00	138431.00	Application forms	328365.00	965085.00
Bonus Expenses	143007.00	8355.00	Sale of Tender Forms	663675.00	853415.00
CPF Board Share A/c (D/W)	17365.00				
CPF Employer Share	2858640.00	2511723.00	Choice Money	8388357.00	1464191.00
Ex-gratia & Gratuity	25800.00	0.00	Miscellaneous Receipts	724512.52	5981861.48
LTC Expenses	1174.00	5020.00	Hire Charges of Vehicles	44068.00	63195.00
Uniform & Liveries	0.00	0.00	Water Charges Receipt A/C	17393309.10	15195871.00
Travelling Expenses	1340019.00	1373989.00	Lease Rent	1418607.00	1073318.00
Medical Expenses	1942950.70	1503906.00	Street Light & Maintenance Charges	9052661.00	8873436.00
Interest on CPF D/W	35929.00	0.00	Sewerage Connection Fee	44210.00	55280.00
Employer Share of EPF	486647.00	253623.00	Water Connection Fee	122850.00	82800.00
Group Gratuity Scheme with LIC of India	973561.00	837976.00	Penal Interest	5586707.00	3162664.00

Leave Salary & Pension Contribution	66903.00	795890.00	Service Charges	173788.00	1259499.00
EPF Recovery waived off	0.00	37750.00	Interest on savings & FDRs	20041481.48	23353434.92
GIS in lieu of EDLI	80290.80	29917.20	Instt. Receipts on loans & Adv.	729107.00	781331.00
Administrative Expenses			Instt. Receipts from colonies	0.00	142687.00
Printing & Stationery Expenses	793596.48	990168.52	Watch & Ward Charges	1078206.00	1381095.00
Hot & cold weather Charges	97342.00	93670.00	Transfer Charges A/C	0.00	29835926.00
Revenue Stamps	6532.00	6522.00	Finished Goods	0.00	0.00
Rent, Rates and Taxes	269280.00	370425.00	Profit on valuation of Stock	156161.00	418569.17
Bank Commission Charges	91914.31	137944.76	Profit on sale of fixed assets	897483.56	0.00
Postage & Telegrams	414957.00	384377.67	Levy Charges for Non-construction	1124448.00	1278530.00
Telephone Expenses	707843.00	898424.00	Surplus on sale of colonies	36507311.16	0.00
Electricity & Water charges	924865.00	2076723.00	Departmental/Admn. Charges	30708655.74	78312288.00
Legal Expenses	674242.00	380297.00	Consultancy Fees	0.00	367378.00
Advt. Charges	355907.00	452776.00	Conversion & compounding charges	1301466.00	2557320.00
Entertainment Charges	55632.00	97817.00	Other receipts	5540562.00	5012700.00
Auditor's Remuneration	400000.00	360000.00	Receipt under RTI Act	19272.00	23484.00
News paper & Periodicals	15213.00	15724.00	Rent		
Miscellaneous Expenses	280050.35	298557.76	HIMUDA's Houses	211757.00	248619.00
Interest Expenditure on Deposit	2728184.00	97874.00	Guest Houses/Rest Houses	65750.00	200181.00
Seminars and Training etc.	0.00	10000.00	Ground Rent	3008477.00	1836484.00
Stock Storage A/C	-489824.74	45445.82			
Other Administrative Expenses	0.00	32468.87			
Deferred Debt Fund	0.00	21000000.00			
Leave Encashment Fund	0.00	20000000.00			
Depreciation (FA)	1523009.18	1066878.18			

Depreciation (own buildings)	2241175.45			
Other Expenses charged to P & L A/C		3791549.72		
Income Tax	88085.80			
Property Tax	3633.00	0.00		
Repairs & Maintenance of				
Typewriters/ Photostat/ Fax Machine and Computer etc.	799214.00	468117.00		
Vehicles	-602998.00	-506292.00		
Various colonies	24156334.75	23346713.34		
Own buildings	8538255.03	4400255.50		
Total :	138294864.86	164783510.59	147411490.06	185717978.57
Profit before Tax	9116625.20	20934467.98		
IT Payable	2734987.56	6280340.39		
Education Cess	54699.75	125606.81		
Total	2789687.31	6405947.20		
Less : Advance Income Tax paid during the year	6463986.00	6250312.00		
Balance recoverable for IT	-3674298.69	155635.20		
Net Profit Transferred to Capital Reserve	6326937.89	14528520.78		
Grand Total	147411490.06	185717978.57	147411490.06	185717978.57

Sd/-
Chief Accounts Officer,
HIMUDA, Shimla-2

Sd/-
CEO-Cum-Secretary,
HIMUDA, Shimla-2

SCHEDULE - A				
HIMACHAL PRADESH HOUSING & UDA				
Reserve and Surplus				
[FORMING PART OF THE BALANCE SHEET AS ON 31.03.2008]				
Sr. No.		Particulars	Current Year	Previous Year
1	i	Capital Reserve	1034730981.29	1034730981.29
		Add : Profit transferred from P & L A/C	6326937.89	
		Admn Charges	89083300.26	
		Transfer charges	18850934.00	
			1148992153.00	1034730981.29
	ii	Reserve & Surplus(NVP)	44469084.29	44469084.29
2		Interest Redemption Account	36616025.17	36616025.17
3		Grant-in-aid		
	i	From Industries Deptt. For development of Industrial Township at parwanoo (Augmentation of Water Supply Scheme)	2632200.00	2632200.00
	ii	From National Building Organisation	465136.00	465136.00
	iii	Grant utilized for development/land acquisition	14650000.00	14650000.00
	iv	Grant-in-aid from Ministry of Energy, GOI	23000.00	23000.00
	v	Grant-in-aid [NVP]	46559000.00	46559000.00
	vi	Repayment of excess on account of valuation of Assets & Liabilities[NVP]	-140000000.00	-140000000.00
		Total :	1154406598.90	1040145426.75
Sd/- Chief Accounts Officer, HIMUDA, Shimla-2			Sd/- CEO-Cum-Secretary, HIMUDA, Shimla-2	

SCHEDULE -B			
Secured Loans			
[FORMING PART OF THE BALANCE SHEET AS ON 31.03.2008]			
Sr. No.	Particulars	Current Year	Previous Year
1	Loan from HUDCO, New Delhi for HIMUDA's own Scheme	580507000.00	408219000.00
2	Loan from HUDCO, New Delhi for Govt. Scheme	782665511.00	1117187225.00
3	Loan from National Housing Bank	75857000.00	97788000.00
4	Loan against FDR's	78300000.00	0.00
	Total :	1517329511.00	1623194225.00
Sd/- Chief Accounts Officer, HIMUDA, Shimla-2		Sd/- CEO-Cum-Secretary, HIMUDA, Shimla-2	

Schedule - C			
HIMACHAL PRADESH HOUSING & URBAN DEVELOPMENT AUTHORITY			
(SCHEDULE OF CURRENT LIABILITIES AND PROVISIONS)			
[FORMING PART OF THE BALANCE SHEET AS ON 31.03.2008]			
Sr. No.	Particulars	Current Year	Previous Year
1	Initial Deposit/Earnest Money	117465809.00	614011435.00
2	Preference Money(NVP)	0.00	0.00
3	Security Water Meter Connection	1396398.90	1250228.90
4	Earnest Money/Security Deposit	34278365.19	26123891.19
5	Material Purchase A/C	151290.10	655210.39
6	Sundry Creditors	237564.18	237564.18
7	Expenses Payable	712436.00	387322.00
8	Other Liabilities	13641943.19	18291041.39
9	Contributory Provident Fund	270432690.50	239323436.42
10	Provision for arbitration/ works	1168266.02	1168266.02
12	Stock adjustment account	281686.21	281686.21

13	Fire Victims Scheme Chamba	115583.50	115583.50
14	Adjustable against HUDCO Loan	50672.00	50672.00
15	Police Rental Housing Scheme	10489.75	10489.75
16	I & PH Department for WSS	1782978.81	1782978.81
17	Deposit Works (NVP)	4650871.41	4650871.41
18	Contractor's Deposit (NVP)	5757817.10	5789814.10
19	Interest payable Account(NVP)	0.00	0.00
20	Recoveries to be Remitted to lending Department	153471.00	153471.00
21	Suspense Account(NVP)	0.00	0.00
22	R & D Adjustment A/C	39178.00	39178.00
23	Provision for works - SHC Shoghi	0.00	0.00
24	Advance payment against Deposit works	541532419.27	544440381.16
25	Adjustable against CPF Interest payable to HIMUDA employees	15779841.62	13230184.62
26	Deferred Debt Fund.	21000000.00	21000000.00
27	Leave Encashment Fund	20000000.00	20000000.00
28	Against HUDCO loan for flood relief works	0.00	0.00
29	Reset charges payable to Govt.	372530.00	372530.00
30	Provision for approved old work Parwanoo Township	0.00	0.00
31	Provision for repayment of NHB Loan	0.00	0.00
32	Development Fund under Apartment Act	3694617.00	3845907.00
33	Interest on loans	69509411.00	69509411.00
	Total :	1124216329.75	1586721554.05
Sd/- Chief Accounts Officer, HIMUDA, Shimla-2		Sd/- CEO-Cum-Secretary, HIMUDA, Shimla-2	

HP HOUSING & URBAN DEVELOPMENT AUTHORITY SHIMLA

Schedule-D

SCHEDULE OF FIXED ASSETS FOR THE YEAR 2007-2008

Particulars	Rate of Dep.	Cost as on 31.03.2006	Addition prior to Sep. 07	Addition after Sep 07	Sale/ Adjust-ment	Cost as on 31.03.2008	Dep. Upto 31.03.2007	Adj.	Dep. During the year	upto date dep.	Adjust-ment	WDA as on 31.03.2008	WDA as on 31.03.2007
Land & Building	10%	4196684.28	0.00	0.00	0.00	4196684.28	2437713.02	0.00	174742.37	2612455.39	0.00	1584228.89	1758971.26
Crockery & Cutlery A/c	15%	80027.66	0.00	4370.00	0.00	84397.66	61539.72	0.00	1232.53	62772.25	0.00	21625.41	18487.94
Office Equipment A/C	15%	2271428.58	0.00	91761.00	0.00	2363189.58	2039190.83	0.00	34835.66	2074026.49	0.00	289163.09	232237.75
Books & Publication A/C	15%	367990.17	0.00	18291.00	0.00	386281.17	228289.09	0.00	20955.21	249244.30	0.00	137037.21	139701.42
Drawing & Survey Instruments	15%	270576.51	0.00	601163.00	0.00	871739.51	237323.19	0.00	4988.00	242311.19	0.00	629428.33	33253.33
Drawing Scientific Equipment	15%	31825.93	0.00	0.00	0.00	31825.93	31693.49	0.00	19.87	31713.36	0.00	112.57	132.44
Tools and Plants	15%	569563.90	0.00	1913.00	0.00	571476.90	519269.10	0.00	7544.22	526813.32	0.00	44663.58	50294.80
Electrical Installation	15%	907746.95	52114.00	0.00	0.00	959860.95	207907.05	0.00	104975.99	312883.04	0.00	646977.92	699839.90
Road Rollers	15%	590010.54	0.00	0.00	0.00	590010.54	588114.30	0.00	284.44	588398.74	0.00	1611.80	1896.24
Plant and Machinery	15%	4984458.00	8200.00	0.00	0.00	4992658.00	2039250.05	0.00	441781.19	2481031.24	0.00	2511626.77	2945207.96
Furniture & Fixture	15%	3063835.30	0.00	74455.00	0.00	3138290.30	2018942.36	0.00	156883.94	2175826.30	0.00	963464.00	1045892.94
Vehicle A/c NVP	20%	1715151.95	41515.00	20139.00	355161.00	1421644.95	1478959.45	304859.65	37178.23	1211278.03	50301.35	210366.90	236192.48
Jeeps/Gypsy	15%	3951656.79	0.00	1326235.00	337781.00	4940110.79	2382967.34	291385.42	327811.71	2419393.62	46395.58	2520717.17	1568689.46
Staff Cars	25%	2478308.61	74103.00	384174.00	711780.00	2224805.61	1742751.78	639533.49	209774.33	1312992.62	72246.51	911812.99	735556.83
Scooters	15%	5449.84	0.00	0.00	0.00	5449.84	5443.86	0.00	1.50	5445.36	0.00	4.49	5.98
Grand Total		25484715.01	175932.00	2522501.00	1404722.00	26778426.01	16019354.63	1235778.56	1523009.18	16306585.24	168943.44	10472841.11	9466360.73

Sd/
Chief Accounts Officer
HIMUDA, Shimla-2

Sd/
CEO-cum-Secretary
HIMUDA, Shimla-2

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

Schedule for fixed assets for the year 2007-2008 (Part B)

Sr. No.	Particular	Rate of Dep.	Cost as on 31.03.2007	Addition before Sep 2008	Addition after Sep 2008	Sale Adjust-ment	Cost as on 31.03.2008	Dep. Upto 31.03.2007	Adjust-ment	Dep during the year	upto date dep	Adju-st-ment	WDA as on 31.03.2008	WDA as on 31.03.2007
1	Acquisition of Land Victoria Place (Rev Ledg.)		146787.60	0	0	0	146787.60	0	0	0	0	0	146787.6	146787.6
2	Rest House at strawberry Hill		128051.16	0	0		128051.16	0	0	0	0	0	128051.16	128051.16
3	Office Building at Nigam Vihar	10%	13876559.37	0.00	0.00	0.00	13876559.37	4772016.90	0.00	939414.82	5711431.72	0.00	8454733.34	9394148.16
4	Residential Building at Knollswood	10%	9547617.22	0.00	0.00	0.00	9547617.22	3283425.56	0.00	626419.17	3909844.73	0.00	5637772.49	6264191.66
5	Divisional Store at Sanjouli	10%	453484.10	0.00	0.00	0.00	453484.10	155953.18	0.00	29753.09	185706.27	0.00	267777.82	297530.91
6	Basement at Strawberry Hills	10%	336713.80	0.00	0.00	0.00	336713.80	115795.87	0.00	22091.79	137887.66	0.00	198826.13	220917.92
7	Office-cum-Residenc at Mandi	10%	3624354.37	0.00	166797.00	0.00	3791151.37	1232033.51	0.00	241608.10	1473641.61	0.00	2341269.86	2416080.96
8	Office Building at Parwanoo	10%	6947606.04	0.00	613804.00	0.00	7561410.04	1566017.45		148913.00	1714930.45	0.00	1954020.97	1489129.97
9	Office-cum-Store at Solan	10%	788176.89	0.00	0.00	0.00	788176.89	271054.03	0.00	51712.29	322766.32	0.00	465410.57	517122.85
10	AE's office and Residence at Baddi	10%	608802.00	0.00	624724.00	0.00	1233526.00	115495.35	0.00	49330.67	164826.02		1068699.99	493306.65
11	Office & Rest House Building at D/Sala	10%	1980654.74	0.00	0.00	0.00	1980654.74	661329.30	0.00	131932.54	793261.84	0.00	1187392.90	1319325.44
12	C/o office accommodation for Sub- Divi-I at Baddi	0%	0.00	0.00	32319.00	0.00	32319.00	0.00	0.00	0.00	0.00	0.00	32319.00	0.00
13	Pdg of AE Resi of HIMUDA Baddi Ph-II	0%	0.00	0.00	49842.00	0.00	49842.00	0.00	0.00	0.00	0.00	0.00	49842.00	0.00
			38438807.29	0.00	1487486.00	0.00	39926293.29	12173121.15	0.00	2241175.45	14414296.60	0.00	21932903.83	22686593.28

SCHEDULE - E**HIMACHAL PRADESH HOUSING & URBAN DEVELOPMENT AUTHORITY****[SCHEDULE OF CURRENT ASSETS, LOANS AND ADVANCES]****[FORMING PART OF THE BALANCE SHEET AS ON 31.03.2008]**

Sr. No.	Particulars		Current Year	Previous Year
A	Works in Progress C/O Buildings			
1(i)	Housing Scheme	3841166586.76		3169216702.61
	Less : Receipt from Allottees	2535829115.71		1829662950.11
	Net		1305337471.05	1339553752.50
1(ii)	Expenditure on works(NVP)	1482211816.92		1454937336.92
	Less : Receipt from allottees	1601943613.30		1496445284.55
	Net		-119731796.38	-41507947.63
	Work in Progress as per % completion Method		908460649.82	871953338.66
2	Own Buildings		21932903.83	22686593.28
3	Works completed in hand		44830338.53	49454063.53
4	Material for works in Stores		19461571.78	19659146.36
	Material for works in Stores(NVP)		3935946.68	3935946.68
5	Finished Goods		0.00	0.00
6	Store Paonta Factory		0.00	0.00
7	Stationery in Hand		170342.00	134629.48
8	Store & Spares		0.00	0.00
9	Sundry Debtors		8504270.87	8504270.87
10	Cash and Bank Balance			
i	Cash in hand		823318.64	238514.54
ii	Postage in hand		22753.33	17679.33
iii	Cash in Transit		-145586.00	0.00
	Balance with Scheduled Banks			
	In current & savings A/C		59966281.72	22514355.72
	In current & savings A/C (CPF)		561174.54	1359973.46
	In Fixed Deposit (HIMUDA)		190370575.69	323158872.69
	In Fixed Deposit (CPF)		273507226.00	231467124.00
	Total (A)		2718007442.10	2853130313.47
B	Recoverable Amount on account of following Schemes			

1	Govt. Rental Housing Scheme [Part-I]			
	Expenditure	554735.73		554735.73
	Less : Receipts	0		0.00
	Net Recoverable [Part-I]		554735.73	554735.73
	Net Recoverable [Part-II]		25563905.56	36387628.56
	Total [Part-I + Part -II]	-10823723.00	26118641.29	36942364.29
2	Police Rental Housing Scheme			
	Expenditure	247524912.30		247371375.30
	Less : Receipts	235355750.00		235355750.00
	Net Recoverable		12169162.30	12015625.30
3	Other Deptt. Against Deposit Works		93617475.32	87883962.98
4	Deposit works for Navodya vidyalaya		9268486.16	9264122.16
5	Security with other Departments		550933.75	548378.75
	Security with other Departments (NVP)		18114.00	18114.00
6	Prepaid Expenses		0.00	0.00
7	Interest Receivable on FDRs		44080974.00	40325383.00
8	Advances to Staff		9333664.72	10454278.72
9	Other Misc. Advance		14739363.18	17053281.11
	Other Misc. Advance(NVP)		241644.37	241644.37
10	Cash Settlement Suspense Account		3007694.15	3596406.15
11	Cost of Sales Receivable		61367355.78	72421708.78
12	Recoverable from Govt. for Gandhi Kutir Yojana		119062372.50	280160372.50
13	Recoverable from HP Govt. for GRHS executed by HP PWD		-3398200.00	-3398200.00
14	C/O Building Centre at Baddi		312261.54	410854.54
15	Recoverable of HUCO Loan from HP Govt. for Police Rental Housing Scheme		6457384.00	31693384.00
16	Recoverable on account of HUDCO Loan from Govt. for Institutional & Functional Buildings		262013970.00	381661970.00
17	Police Thana Recoverable from H..P.Govt. for Redumption of HUDCO Loan of Police Stations at various places		803649.00	2655649.00
18	C/O Building Centre at Bilaspur		242214.26	242214.26

19	C/O Building Centre at Una		61947.00	61734.00
20	Maintenance Charges Receivable		15241773.00	13579414.00
21	Water Charges Charges Receivable		1796885.00	1465804.00
22	Rent Charges Receivable		229157.00	148692.00
23	Income Tax recoverable from IT Department		7068866.00	1561035.00
	Income Tax recoverable from IT Department 2007-2008		3674298.69	--
24	Interest Recoverable from HIMUDA CPF Daily Wagers A/C		12718.00	35929.00
25	Recoverable on account of HUDCO Loan from H.P. Govt. For 11 Nos. Projects at different places		86987065.00	103423065.00
26	C/O Building Centre at Palampur		620.00	620.00
27	Recoverable from Govt. for WSS Giri River		274170876.00	278109589.00
28	Suspense Account		576785.00	576785.00
29	Building Centre at Hamirpur		76451.69	76451.69
30	Advance FBT (2005-06)		821861.00	821861.00
31	Advance FBT (2006-07)		800000.00	800000.00
32	Advance FBT (2007-08)		600000.00	0.00
33	TDS Adjustable A/C		-16887418.00	1448767.00
	Adjustable amount against JNNURM Rs.3,02,28000.00		31069839.74	
34	Rectification		1163271.00	1163271.00
	Total (B)		1067472156.44	1387464531.60
	Total (A) + (B)		3785479598.54	4240594845.07
Sd/- Chief Accounts Officer, HIMUDA, Shimla-2		Sd/- CEO-Cum-Secretary, HIMUDA, Shimla-2		

SCHEDULE -G

HIMACHAL PRADESH HOUSING & URBAN DEVELOPMENT AUTHORITY

Notes on Accounts

[FORMING PART OF THE BALANCE SHEET AS ON 31.03.2008]

1. During the year indirect administrative expenditure has been allocated to the works/scheme @10% of the direct expenditure incurred on respective Social Housing and Government/Police Rental Housing Scheme and @ 17% of Self /Partially Self Financing Schemes. Similarly agency commission has been charged on the deposit works @ 10% of the expenditure incurred during the year or at the such rate as agreed to/fixed on specific works which has been included in the figure of departmental charges on schemes/works.
2. Previous year figures have been regrouped/reclassified, where-ever necessary to make them comparable with the current figures.
3. Pending final adjustments, work-in-progress, housing schemes represent total expenditure incurred on various housing schemes and amounts received from various allottees have been deducted from it. Balances of work in progress includes sundry debtors the information of which is under process. This along with sundry creditors and loans and advances from other parties are subject to the confirmation and reconciliation.
4. Cash Settlement Suspense account of Rs.3007694.15 represents difference in the inter-unit transaction on account of stock transfer etc. which is subject to reconciliation with inter-unit and final adjustment as on 31.03.2008.
5. A sum of Rs.151290.10 in material purchase account represent the amount payable to supplier at the close of the year and value of inter-unit stock transfer credited by the receiving unit is adjustable in the books of respective units.
6. In the opinion of Management the value of realization of the current assets, loans and advance, if realized in the ordinary course of business, will not be less than as stated in the balance sheet.
7. Due to the volume of transactions in the Authority being enormous, the possibility of mis-posting/omission in postings cannot be ruled out despite every care. Since the reconciliation of accounts is a continuous process, the difference, if any, as and when located will be suitably adjusted in the accounts.
8. The mercaltiles System of accounting was continued, However, Percentage of competition method was adopted in respect of work in progress for claming of rebate u/s 80.IB (10) of Income Tax 1961. Accordingly, effect is being reflected in the Balance Sheet and adjustment of the work in progress to be made in the future accounts.

Sd/-
Chief Accounts Officer
HIMUDA, Shimla-.

Sd/-
CEO-cum-Secretary
HIMUDA, Shimla-2.

**AUDIT AND INSPECTION REPORT ON THE ACCOUNTS OF HIMACHAL HOUSING AND
URBAN DEVELOPMENT AUTHORITY FOR THE YEAR 2007-2008.
(BALANCE SHEET AND PROFIT & LOSS ACCOUNTS)**

1. PRELIMINARY:

- (a) The audit of accounts of H.P. Housing and Urban Development Authority including all its functional units for the year 2007-08 was conducted under section 28(3) of H.P. Housing and Urban Development Authority Act, 2004 read with the H.P. Govt. Notification No. HSG-4(D)1-1/92/2 dated 13.09.2004. The report is required to be laid in the Legislature after its approval by the authorities of the HIMUDA.
- (b) Er. S.K. Sharma functioned as Chief Executive Officer-cum- Secretary of HIMUDA.
- (c) The audit of accounts of H.P. Housing and Urban Development authority was conducted under the supervision of Sh. Kaul Singh, Deputy Director, Local Audit Department and the audit parties consisting of S/Sh. Sher Singh Kaith, Suresh Gupta, Vijay Walia, Raj Kumar, Jiterder Kumar, Ajit Singh and Chandresh Handa, Section Officers at Head office, Division No. 1&2(Shimla) Parwanoo, Dharmsala, Mandi and Electrical Division at Shimla and Hamirpur. It is also added 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 Local Audit Department disclaims any responsibility for any misinformation or non submission of information on the part of auditee. The record for the month of 3/2008 was subjected to detailed check, the results which are embodied in the succeeding paragraphs.
- (d) The Audit fee shall be intimated separately to the Head Office for its remission to the Local Audit Department.

2. BALANCE SHEET FOR 2007-08

The Balance Sheet for the year 2007-08 was supplied by the HIMUDA authority vide their letter No. HIMUDA-Acctts-319/BSS/2006 dated 27-04-2009 to the Director, Local Audit Department. On receipt of the said balance sheet, the same was put to examination with its schedules revealed that the details/statements in support of schedules attached with the Balance Sheet had again not been supplied in self explanatory form as suggested in the previous reports nor any record relating thereto was forthcoming. Still there are items which are lying outstanding for settlement/adjustment for decades together without any efforts to wipe out such items subsequently. The detail of such items are as under :-

Head of Account	Amount	Dr/Cr	Remarks
Interest redemption schedule "A"	3,66,16,025.17	Cr	Complete justification/Explanatory details of colonies not furnished
Contractors deposit (NVP) schedule 'C' item No. 29	57,57,817.00	Cr.	Individual detail not prepared
Deposit work (NVP) schedule 'C' items No. 28	46,50,871.41	Cr.	Individual detail with complete particulars not prepared.
Sundry creditors schedule 'C' item No.6	2,37,564.18	Cr.	Self explanatory detail not furnished
Stock adjustment account schedule 'C' item No. 12	2,81,686.21	Cr.	-do-
Fire victims scheme Chamba item No. 21	1,15,583.50	Cr	-do-
Adjustable to HUDCO loan schedule 'C' item No. 23	50,672.00	Cr.	-do-
Deposit work NVP schedule 'C' item No. 28	46,50,871.41	Cr.	-do-
Recoveries to be remitted to lending department schedule 'C' item No. 31	1,53,471.00	Co.	-do-
R&D Adjustment account schedule 'C' item No. 33	39,178.00	Cr.	-do
Advance payment against deposit works schedule 'C' item No. 35	54,15,32,419.27	Cr.	-do-
Sundry debtors schedule 'E' item No.9	85,04,270.87	Dr.	-do-
I&PH department for WSS	17,82,978.81	Cr.	-do-
Material for works in store(NVP) Schedule "E" item No.4	39,35,946.68	Cr.	-do-
C/o building centre at Bilaspur schedule 'E' item No. 18	2,42,214.26	Cr.	-do-
C/o building centre at Una schedule 'E' item No. 19	61,947.00	Cr.	-do-
Rectification schedule 'E' item No. 34	11,63,271.00		-do-

3. SCHEDULE 'A' RESERVE & SURPLUS:

- (a) Rs. 6326937.89 were shown as surplus in the profit and loss account for the year 2007-08 and capital receipt (Administrative charges and transfer charges) of Rs. 89083300.26 and Rs. 15850934.00 respectively, which resulted increase in the reserve and surplus account to Rs. 1148992153/- over the previous year.
- (b) Rs. 3,66,16,025.17 had been shown as reserve & surplus in the interest redemption account but neither colonies-wise detail nor any supporting record thereof was prepared to justify the above provision. Further the scrutiny of loan record revealed that no such liability was pending in respect of this account. Besides this, the interest paid on all loans had been charged to the concerned housing colonies annually and as such there was no justification for creating this liability which require suitable explanation.
- (c) Rs. 9,10,28,084.29 on account of grant in aid pertaining to NVP and revenue and Surplus have been shown as Reserve and Surplus in schedule 'A' of the balance sheet whereas Rs. 14 Crore have been shown paid vide Sr. No. 1(ii) and 3(vi) of schedule 'A' attached with the Balance Sheet to the Govt. which resulted in excess of Rs. 4,89,71,915.71. This may be justified with reference to non finalization of final adjustment of receipt and expenditure of housing scheme of Nagar Vikas Pradhikaran.
- (d) Rs. 26,32,200/-, Rs. 4,65,136/-, Rs. 1,46,50,000 and Rs. 23,000/- had been shown as reserve and surplus under the head grant-in-aid for the last several years. The above figure of Rs. 1,46,50,000/-, includes a component of Rs. 24,78,049.22 pertaining to sub head "For allocation of interest in respect of Mandi, Dharmashala and Hamirpur". These sub heads were shown in the Balance Sheet under the head of account Grant-in-aid, grant utilized for Development/Land Acquisition" The perusal of Balance Sheet revealed that nature of sub head i.e. allocation of interest does not tally with the major head. As such reasons for merging the allocation of interest figure in Major Head of account Grant-in-aid may be fully explained
- (e) A sum of Rs. 8,90,83,300.26 which were previously being shown as revenue receipt, have now been capitalized with the reason stated by the authorities that these Administrative Charges are being earned on work in progress but the audit is of the view that these charges should be treated as revenue receipt and accounted for in P&L account accordingly instead of showing in the balance sheet under the head Reserve & surplus directly. Moreover a sum of Rs. 3,07,08,655.74 has been shown under the head Departmental charges/Administrative Charges which has been calculated on work-in-progress figure during the year on percentage basis and carried over to P&L accounts as revenue receipts. In this regard it is submitted that similar charges are also being realized at Division level for which the figure during the year worked out to Rs. 8,90,83,300.26 and carried over reserve & surplus directly. From above position it is abundantly clear that the administrative charges were realized on work in progress twice while finalizing the final accounts, the same are being carried over to P&L account of the Balance Sheet by giving the different treatment which is against the accounting principals. The above irregularity needs to be suitably explained and the factual position may be incorporated in accordance with accounting principals and costing rules.
- (f) A sum of Rs. 1,88,50,934/- on account of transfer charges has been treated as capital receipt which in fact were being generated on the re-sale of plots/flats by the allottees on fixed percentage basis of the difference cost of sale/purchase. Treating these transfer charges as capital receipt needs to be explained/furnished.

4. SCHEDULE 'B' SECURED LOANS :

The position of HUDCO loans amounting to Rs. 1,51,73,29,511/- has been shown in this schedule. In fact the real liability of the authority is Rs. 73,46,64,000/- and liability amounting to Rs. 28,26,65,511/- is of the State Government to whom this loan has been passed on and discharging the same accordingly.

5. SCHEDULE 'C' CURRENT LIABILITIES AND PROVISION:

- (a) A sum of Rs. 1,51,290.10 has been shown under the head "material purchase account" at Sr. No. 5 against a figure of Rs. 6,55,210.39 shown in the last Balance Sheet which was objected by the audit in previous audit reports. Although a sum of Rs. 5,03,920.29 has been settled in the current year by the HIMUDA authority but settlement of Rs. 1,51,290.10 was still to be made which is lying pending for the last several years.
- (b) A sum of Rs. 2,37,564.18 have been shown under the head sundry creditors at Sr. No.6. The amount pertains prior to merger of NVP in HIMUDA which is pending for settlement for more than 8 years. Non-settlement thereof may be explained besides getting the needful done.
- (c) A sum of Rs. 2,81,686.21 had been shown under the head stock adjustment account, which pertains to Shimla Division-I and Mandi Division is still lying pending for settlement. Necessary steps may be taken for settlement of this liability.
- (d) A sum of Rs. 1,15,583.50 had been shown as credit balance under the head "Fire Victims Scheme Chamba" at Sr. No. 21. This liability is also being repeated persistently for the last several years which requires immediate accountal. In case this amount is not to be spent the same may be refunded to the quarter concerned to clear the unnecessary liability.
- (e) Rs. 57,57,817.10 have been shown under the head "contractors deposit." This liability is being shown prior to merger of NVP in HIMUDA but no efforts have been taken so far to settle this liability in accordance with accounting procedure. Needful may be done now.
- (f) Provision for arbitration/work has been shown created to the tune of Rs. 11,68,266.02 in respect of Housing Colonies at Baddi, Kelstan and Bindraban. Since no case is pending for decision with the arbitrator in respect of these colonies and as such there is no necessity to create such provision. If any case is pending with the Arbitrator then specific provision for particular work should be created and rest of the amount may be settled in accordance with the accounting procedure.
- (g) A sum of Rs. 3,72,530/- was being shown under the head "Reset Charges" payable to Govt. for the last several years. Their liability may be cleared immediately and compliance be got verified from the audit.
- (h) Rs. 50,672/- had been shown as credit balance under the head adjustable against HUDCO LOAN which requires immediate reconciliation with HUDCO. Though audit is stressing for reconciliation in every report but no tangible action has been taken so far by the HIMUDA authority.
- (i) A sum of Rs. 1,53,471-00 had been shown under the head "Recoveries to be remitted to lending department" In this provision, a sum of Rs. 1,22,510-00 pertains to Bank Account (NVP). This figure is pending for settlement for the last several years and required its settlement with the bank concerned through reconciliation. But instead of depicting this figure independently, the above amount merged under different kinds of Major Head i.e.

“Recoveries to be remitted to lending department” which needs to be explained beside settlement as per accounting procedure.

- (j) Rs. 39,178/- had been shown under the head R&D adjustment account which is lying pending for adjustment for the last several years. This figure require immediate adjustment by the HIMUDA.

6. SCHEDULE ‘F’ CURRENT ASSETS, LOANS AND ADVANCES :

- (a) Rs. 1,48,22,11,816.92 had been shown as expenditure on works (NVP) against the receipt from allottees as shown at Sr. No. 1(ii) of the above schedule. The figure shown as work-in-progress does not reflect the true picture as most of the colonies/schemes have long been completed and allotted to various allottees as back as 18-20 years but the costing of these colonies have not been done so far from the inception of NVP to its merger in HIMUDA and even till date also. The expenditure on the schemes and colonies which have been completed were required to be shown under the distinct heads as “Completed Works” and “Works-in-Hand” and final costing of completed works may be done. In spite of the repeated audit observations for the last several years, no concrete action to settle these objections has been taken and expenditure is still being booked on these colonies/schemes even after their completion and allotment as above. The irregularity requires personal attention of the authority to settle this issue on priority basis as per procedure laid down in this regard.
- (b) Rs. 3,84,11,66,586.76 had been shown under the head “work-in-progress” at Sr. No. 1(i) of schedule ‘E’ under various housing schemes against the receipt of Rs. 2,53,58,29,115.71 from the allottees. The perusal of record revealed that most of the housing schemes have since been completed but the completed colonies/schemes are not being shown under the head “Completed works” which is not only irregular but objectionable also. This omission may be set right and in future as and when the housing schemes are completed, their costing/adjustment should be done in a time bound manner so that true and fair picture is depicted in the accounts. During the period under report no scheme has been finalized. In future complete detail of completed works and work in progress may be prepared separately and furnished in prescribed schedule.
- (c) Rs. 85,04,270.87 were shown under the Head “Sundry Debtors”. This asset is being depicted for the last many years as sundry debtors but no efforts are being taken to recover this amount which speaks of mismanagement of the authorities besides causing huge loss of receipt to the HIMUDA.
- (d) A sum of Rs. 2,19,32,903.83 was shown as Debit balance under the head “Own buildings” The scrutiny of record revealed that Rest House at strawberry hill had been sold by the HIMUDA some time back in the year 2004-05 but the same is still being shown under the head “Own Buildings”. This omission may be accounted for and results of Physical verification of the assets conducted as on 31-3-2008 may be intimated with reference to above position .
- (e) A sum of Rs. 90,84,60,649.82 had been shown under the head “Work in Progress” on percentage completion method. It was disclosed by the HIMUDA authority during audit that this amount of year base profit pertains to those colonies whose work is still in progress and the surplus on sale of colonies has been worked out on the percentage basis on the whole work done colony wise but the detail of other relevant record was not put up to audit to

verify the correctness of this adjustment. The relevant record may, therefore, be prepared and got verified from the audit.

- (f) Rs. 39,35,946.68 had been shown at Sr. No. 4 of the schedule under the head “Material for Works” in store (NVP). This amount is being shown under this head from date of merger of NVP in Housing Board. In fact, there does not exist any work material in the store physically but the value of store handed over less by the NVP to the Board at the time of handing over and taking over of the liabilities and assets of the NVP. It is strange how this material was taken less physically and even after the expiry of 7-8 years but no action seems to have been taken by the HIMUDA authority to recover the value of short material less handed over by the store incharge in spite of repeated objection raised by the audit in previous reports. This matter is brought to the notice of authorities to conduct a detailed enquiry on this issue and value be recovered from the defaulters so that true and fair picture is depicted in the books of accounts.
- (g) A sum of Rs. 5,76,785/- had been shown under the head “Suspense Account” at Sr. No. 28 of the schedule for the last several years. Depiction of this figure for such a long period warrant immediate justification.
- (h) Rs. 30,07,694.15 has been shown as Debit balance under the head CSS account at Sr. No. 10 of schedule ‘E’ in respect of different Divisions. This head of account pertains to non-settlement of adjustment of huge amount related to Divisions. The scrutiny of record revealed that no information in support of balance figure has been prepared. In the absence of said information it could not be ascertained from which date/year these figures were brought forward. Needful may be done now and settlement of these items may be ensured.
- (i) Rs. 19,03,70,575.69 had been shown under the head “In fixed deposit (HIMUDA)” at Sr. No. 10 of schedule ‘E’ whereas in the details supplied to audit in the shape of schedules it has been shown Rs. 19,03,90,247-69 leaving difference of Rs. 19,672/- which may be reconciled. Besides above, the figures shown in the FDR register and schedule does not tally with the certificates issued by the bank authorities as on 31.3.08. The HIMUDA authority did not care to reconcile the position shown in the certificates and registers of FDR. The FDR register was also not maintained properly which may be maintained now as advised during audit. It may also be ensured as to whether the certificates issued by the respective banks as on 31.3.08 are tallied with FDR register.
- (j) Rs. 1,72,67,815-00 had been shown as maintenance Charges, water charges and rent receivable at Sr. No. 20, 21 & 22 of the schedule in respect of various housing colonies of HIMUDA against the recoverable amount of Rs. 1,51,93,910-00 in the previous year. This clearly shows that instead of decreasing the recoverable amount the same has been increased to the extent of Rs. 29,73,905-00 which is a matter of serious concern. Suitable instructions required to be issued from Head Office level to effect the recovery of outstanding charges.
- (k) Rs. 4,48,30,338-00 had been shown as “Works completed in hand” whereas this amount pertains to ‘Assets in Hand’ meaning thereby that the colonies have since been completed, their final costing have also been done but pending for sale. As such this figure may be depicted under proper head of account. Besides above, efforts may be made to sell these completed colonies after completing the formalities under the rules.
- (l) Rs. 33,98,200-00 had been shown payable to the Govt. under the head “Recoverable from H. P. Govt for GRHS executed by HPPWD. The liability may be settled in view of factual position without further delay.

- (m) A sum of Rs. 1,68,87,418/- had been shown under the head “TDS adjustable account”. This figure is minus (-) i.e. credit balance revealed that this is a liability on the part of HIMUDA which was wrongly exhibited in the schedule of current Assets whereas it should have been depicted in schedule 'C' under head “Current Liability”. Besides above, liability on this enormous magnitude needs to be suitably explained.
- (n) Rs. 11,63,271/- had been shown under the head rectification at Sr. No. 34. This amount in fact pertains to suspense account which has wrongly been shown under the head rectification. The error/omission may be traced out and discrepancy may be reconciled.
- (o) Rs. 1,49,81,007.55 shown at Sr. No. 9 in the above schedule are recoverable on account of other miscellaneous advances. This figure includes Rs. 2,41,644.37 which were recoverable prior to merger to NVP into HIMUDA. No serious effort has been made to adjust/recovered these advances even after the lapse of 8 years. Action may be taken against the defaulters after fixing responsibility for non-adjustment of advances in time.
- (p) Rs. 6,93,494.49 had been shown recoverable under the head “Building Centre” in different places as shown at Sr. No. 14, 18, 19, 26 and 29 of the schedule for the last several years suitable action may be taken to recover the outstanding amount.
- (q) At Sr. No. 11 of the schedule, a sum of Rs. 6,13,67,355-78 was shown as debit balance under the head “Cost Receivable”. The scrutiny of record revealed that no record/details of this amount has been prepared but only rough work was done which was not even properly authenticated by the concerned authority. Besides above, the closing balance shown in “Cost Receivable” does not tally with the balance shown in the ledgers of HIMUDA. Some of the instances are given below :

Name of colony	Balance as per statement	Balance as per ledger
Kangra	185514.00	135098.00
Solan	977089.00	2059223.50
Parwanoo, Sector 6	13115839.00	14570490.25
Baddi	32355776.00	35096271.00
Rampur	218420.00	238420.00
Pounta Sahib	3252004.00	3546952.70
Palampur	35864.00	
Bindraban	253490.00	474091.00

The amount of other colonies could not be verified as the record of the same was not put up to audit. As such the figure depicted in the balance sheet cannot be treated authentic. The factual position may be derived so that the true picture may be exhibited in the balance sheet.

7. Profit & Loss account for the year ending 31st March,2008 :

The Profit & Loss account for the year 2007-08 exhibits total expenditure of Rs. 139387687.60 against income of Rs. 148504312.80 resulting excess income of Rs. 6326937.89 over the expenditure after deducting income tax amounting to Rs. 2789687.31, which stand transferred to reserve and surplus account. The following observations of audit may be attended to :-

- (a) Rs. 9052661-00 has been shown as income on account of Repair and Maintenance of various colonies against the expenditure of Rs. 24156334.75. The huge difference of expenditure of Rs. 15103673.75 over the income may be justified so that it may not effect the revenue of the HIMUDA. Though the difference of expenditure over the income was also pointed out by the audit but no steps have been taken by the authority to rationalize the abnormal expenditure against the income.
- (b) In schedule 'C' a provision of Rs. 2,00,00,000/- has been made to meet the expenditure of leave encashment of the employee retired from HIMUDA. During the year under audit, no expenditure has been debited to this head though employee of HIMUDA retired on superannuation. The head to which leave encashment expenses have been debited may be furnished and the reasons for not charging this expenditure to the real head/fund created for the purpose may also be intimated.
- (c) The scrutiny of record revealed that the amount of Rs. 54699.75 on account of Education cess shown in P&L account has been deducted @ 2% whereas as per instructions of the Income Tax Department it was required to be deducted @ 3%. Thus the figure shown in P&L account will undergo a change at the time of finalization/settlement of this issue by the Income Tax Authorities and this will further be depicted accordingly in P&L account. As such the present position of profit & loss being shown in the Balance Sheet does not reflect the true picture of P&L account.
- (d) A sum of Rs. 156161.00 has been shown as income under the head "Profit on valuation of stock" The scrutiny of record maintained in the Divisions revealed that the priced store ledgers are not being maintained properly with the result that this profit has been depicted in the accounts whereas, in fact, no profit can be earned in the Divisions from stock. The HIMUDA authorities should issue suitable instructions to maintain priced store ledgers in the Divisions in accordance with the accounts procedure.

Audit of Construction Division of HIMUDA

The audit of Headoffice and seven construction Divisions of HIMUDA for the year 2007-08 has been conducted and audit observation with regard to financial irregularities, over payments, substitute/extra items etc. in various works have been exhibited in their respective Audit Report(s) of the Divisions. These reports are being issued shortly to the concerned Division. The serious irregularities as pointed out in audit reports are mentioned below for taking suitable necessary action :-

1. Parwanoo Division :

- (a) **Para 4 :-** Miscellaneous advances amounting to Rs. 18.92 lac were outstanding for adjustment/recoveries.
- (b) **Para-5 (क) :-** Excess/irregular payment of Rs 3.46 lac due to cutting in rates at belated stage and other irregularities in work award to the contractor.
- (c) **Para-5(ख):-** Irregular payment of wood work before its execution to the tune of Rs. 11.92 lac.
- (d)**Para-6 :-** Irregular payment of Rs. 97.06 lac to the contractor on account of substituted and extra items.
- (e)**Para-7 :-** Irregular payment of Rs. 1.83 lac to the contractor on account of excess quantity executed without prior approval of the competent authority.
- (f)**Para-8 :-** Excess payment of Rs. 0.21 lac to the contractor due to wrong calculations.
- (g) **Para 10(ग) :-** Unutilized work material worth Rs. 4.09 lac lying in the store for the last several years which was purchased un-necessary.
- (h) **Para 10(घ) :-** Un-necessary purchase of material worth Rs. 3.90 lac which is lying unused in Baddi MAS.
- (i) **Para-11:-** Irregular payment of Rs. 1.34 crore to the contractors on account of excess quantity executed without prior approval of the competent authority.
- (j)**Para -12 :-**Irregular payment of Rs. 73.52 lac on account of extra/substitute items without the approval of the competent authority.
- (k) **Para-15, 16 & 17 :-** Recovery of Rs. 36 lac relating to outstanding water charges, building rent and maintenance charges etc.

2. Division-II Shimla :

- (a) **Para-4 :-** Advances of Rs. 2.73 lac were outstanding for adjustment.
- (b) **Para-5 :-** Recovery of Rs. 65.70 lac on account of maintenance and water charges was outstanding as on 31.3.2008.

- (c) **Para-6** :- Irregular/excess payment of Rs. 0.67 lac to the contractor.
- (d) **Para-7** :- Excess payment of Rs. 0.20 lac to the contractor on account of wrong calculation.
- (e) **Para-8 to 14**:- Excess payment of Rs. 0.28 lac to the contractor.
- (f) **Para-15**:- Execution of substitute/extra items to the tune of Rs. 7.67 lac without the approval of the competent authority.
- (g) **Para 18 (क)**: Double adjustment of stock worth Rs. 0.60 lac.
- (h) **Para 19**: Excess payment of Rs. 0.64 lac on account of purchase of steel.
- (i) **Para 22&23**: Irregular purchase of cement & steel worth Rs. 30 lac in excess of the financial approval.
- (j) **Para 24**: Financial loss of Rs. 0.29 lac on account of excess consumption of fuel.
- (k) **Para 25**: Non adjustment of Rs. 1.30 lac on account of out turn of vehicle.

3. Division No. I Shimla:

- (a) **Para 4& 5** :- Advances amounting to Rs. 35.74 lac were outstanding for adjustment as on 31.3.2008.
- (b) **Para 6,7& 8** :- Outstanding recovery of Rs. 9.57 lac on account of maintenance & water charges from various housing colonies.
- (C) **Para 9** :-Security amounting to Rs. 9,38,860/- wrongly shown as debit in the accounts of Division.
- (d) **Para 11& 12** :- Irregular payment of Rs. 23749/- to the contractors.
- (e) **Para 13** :- Excess payment of Rs. 19,90,952/- to the contractor on account of applying wrong factor in steel item.
- (f) **Para 14** :- Rs. 1.43 crores were recoverable from various department on account of deposit work.
- (g) **Para 15** :- Irregular payment of Rs. 3.06 lac on account of extra/substitute items without the approval of competent authority.
- (h) **Para 16** :- Excess consumption of fuel/petrol to the tune of Rs. 0.5 lac.
- (i) **Para 17** :- Pending adjustment of advances amounting to Rs. 86 lac.
- (j) **Para 24** :- Un-necessary retention of store amounting to Rs. 19 lac.

4. Dharamshala Division :

- (a) **Para 4** :- Pending adjustment of advances to the tune of Rs. 59 lac.
- (b) **Para 6 &7** :- Outstanding recovery of Rs. 83 lac on account of water and maintenance charge from various allottees.
- (C) **Para 8** :-Excess payment of Rs. 0.31 lac to the contractor.
- (d) **Para 15** :- Payment of Rs. 1.86 lac on account of salary of Road Roller Driver without work.

5. Mandi Division :

- (a) Para 4** :- Rs. 29 lacs pending for adjustment on account of advances.
- (b) Para 5** :- Rs. 12 lac were outstanding for recovery on account of maintenance charges from Housing colonies located at Mandi, kullu, Bilaspur, Hamirpur.
- (C) Para 7,8,11&12** :-Excess payment to the contractor amounting to Rs. 0.97 lacs.

6. Electrical Division Shimla :

- (a) Para 4** :- Rs. 4.54 lac were outstanding for adjustment on account of various advances.
- (b) Para 5** :- Secured advances to the tune of Rs. 60 lac were adjustable from the various contractors as on 31.3.2008.
- (C) Para 6** :-Utilization certificates from HPSEB to the tune of Rs. 3.25 crores were awaited on account of deposit work..
- (d) Para 11** :- Excess consumption of fuel/petrol to the tune of Rs. 2.14 lac on account of less mileage of vehicles.

7. Electrical Division Hamirpur:

- (a) Para 5** :- Utilization certificates to the tune of Rs. 2.59 crore were awaited from HPSEB on account of deposit work.
- (b) Para 6** :- Non-refund of Rs. 14.57 lac by the HPSEB on account of deposit work.
- (C) Para 7** :- Non adjustment of pending advances amounting to Rs. 18.23 lac as on 31.3.08.