

सूचना अधिकार अधिनियम-2005 के अध्याय -2 की धारा-4 (1) ख (11)

मैनुअल संख्या -11

सभी योजनाओं प्रस्तावित व्ययों और किए गए संवितरणों पर
रिपोर्टों की विशिष्टतां उपदर्शित करते हुए अपने प्रत्येक अभिकरण
को आवंटित बजट

इस मैनुअल को तैयार करने में यद्यपि यथोचित सावधानियों बरती गयी है, तथापि इसके प्रकाशन में यदि कोई त्रुटि/सुझाव रह गये हो तो कृपया अवस्थापना भवन, 583, राजकीय आई0टी0आई0 निरंजनपुर के सामने, माजरा, सहारनपुर रोड, देहरादून- 248001 को डाक द्वारा या टैलीफोन नम्बर 0135-2522941 या ई-मेल bridcul@gmail.com पर सूचित करें।

1. सार्वजनिक प्राधिकरण के लिए कुल बजट, प्रत्येक एजेंसी और योजना एवं कार्यक्रमों के लिए बजट, प्रस्तावित व्यय, प्रत्येक एजेंसी के लिए संशोधित बजट, यदि कोई हो एवं किये गये संवितरण पर रिपोर्ट और स्थान जहां संबंधित रिपोर्ट उपलब्ध हो,

AGAUUTTARAKHAND@CAG.GOV.IN



PRINCIPAL ACCOUNTANT GENERAL
(AUDIT), UTTARAKHAND
AGAUUTTARAKHAND@CAG.GOV.IN

Ltr No: AMG-II/2025-2026/DIS-3134093

Date: 11 Nov 2025

To,

प्रबंध निदेशक,

ब्रिज रोपवे टनल एण्ड अदर इन्फ्रास्ट्रक्चर डेवलपमेंट कॉर्पोरेशन ऑफ उत्तराखण्ड लिमिटेड, देहरादून

Subject: ब्रिज रोपवे टनल एण्ड अदर इन्फ्रास्ट्रक्चर डेवलपमेंट कॉर्पोरेशन ऑफ उत्तराखण्ड लिमिटेड, देहरादून के वर्ष 2024-25 के वार्षिक लेखों पर कम्पनी अधिनियम 2013 की धारा 143 (6) (b) के अंतर्गत भारत के नियंत्रक एवं महालेखापरीक्षक की टीका-टिप्पणियों के सम्बन्ध में: PR-190723

Sir/Madam,

एतत्सह कम्पनी अधिनियम, 2013 की धारा 143 (6) (b) के अधीन ब्रिज रोपवे टनल एण्ड अदर इन्फ्रास्ट्रक्चर डेवलपमेंट कॉर्पोरेशन ऑफ उत्तराखण्ड लिमिटेड, देहरादून के 31 मार्च, 2025 को समाप्त होने वाले वर्ष के वार्षिक लेखों पर, भारत के नियंत्रक एवं महालेखापरीक्षक की टीका-टिप्पणियां, उपरोक्त अधिनियम के प्रावधानों के अनुसरण में प्रेषित की जा रही हैं। कृपया कम्पनी की वार्षिक सामान्य बैठक के समक्ष इन टीका टिप्पणियों के प्रस्तुत किए जाने की वास्तविक तिथि की सूचना देने का कष्ट करें।

कृपया पत्र की पावती भेजें।

Yours faithfully,

Encls: As above

Sanjeev Kumar
Accountant General



**COMMENTS OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA
UNDER SECTION 143 (6) (b) OF THE COMPANIES ACT, 2013 ON THE FINANCIAL
STATEMENTS OF BRIDGE, ROPEWAY, TUNNEL AND OTHER INFRASTRUCTURE
DEVELOPMENT CORPORATION OF UTTARAKHAND LIMITED FOR THE YEAR
ENDED 31 MARCH 2025.**

The preparation of financial statements of the Bridge, Ropeway, Tunnel and Other Infrastructure Development Corporation of Uttarakhand Limited (Company) for the year ended 31 March 2025 in accordance with financial reporting framework prescribed under the Companies Act, 2013 (Act) is the responsibility of the Management of the Company. The statutory auditors appointed by the Comptroller and Auditor General of India under Section 139 (5) of the Act are responsible for expressing opinion on the financial statements under Section 143 of the Act based on independent audit in accordance with the standards on auditing prescribed under Section 143 (10) of the Act. This is stated to have been done by them vide their Audit Report dated 14 August 2025.

I, on behalf of the Comptroller and Auditor General of India, have conducted a supplementary audit of financial statements of Bridge, Ropeway, Tunnel and Other Infrastructure Development Corporation of Uttarakhand Limited for the year ended 31 March 2025 under Section 143 (6) (a) of the Act. This supplementary audit has been carried out independently without access to the working papers of the statutory auditors and is limited primarily to inquiries of the statutory auditors and company personnel and a selective examination of some of the accounting records. Based on my supplementary audit, I would like to highlight the following significant matters under Section 143 (6) (b) of the Act, which have come to my attention and which in my view are necessary for enabling a better understanding of the financial statements and the related audit report:

A. Comments on Disclosure

Notes to Accounts

Contingent Liabilities

An arbitration case has been filed by M/s Shiv Electricals & AGTS against the Company in connection with contractual disputes. On the basis of the first award by the arbitrator potential liability arising out of the said case, amounting to ₹ 1.53 crore, has not been disclosed under "Contingent Liabilities" in Notes to Accounts as required under Accounting Policy 2(f) of the Company. Non-disclosure of the same is also violation of AS- 29.

**For and on behalf of the
Comptroller and Auditor General of India**

Place: Dehradun

Dated: 11.11.2025

-sd-

(Sanjeev Kumar)

**Accountant General (Audit) Uttarakhand
Dehradun**

Annexure-

BRIDGE, ROPEWAYS, TUNNEL AND OTHER INFRASTRUCTURE DEVELOPMENT CORP. OF UTTARAKHAND LTD.

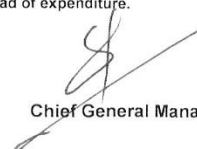
ANNUAL ESTIMATED BUDGET FOR THE FINANCIAL YEAR 2026-27

(Rs. in lacs)

Sr. No.	Heads of Income / Source of Fund	Actual Income for F.Y. 2023-24	Actual Income for F.Y. 2024-25	Budgeted Income for F.Y. 2025-26	Actual Income for F.Y. 2025-26 (April 2025 To Feb. 2026)	Expected Income For March 2026	Total Actual Income for F.Y. 2025-26	Budgeted Income for F.Y. 2026-27
1	Centage Income (from Project Unit - Haldwani)	309.96	481.20	850.00	766.93	165.46	932.39	1,000.00
2	Centage Income (from Project Unit - Dehradun)	758.92	1,055.62	1,350.00	1,030.26	148.13	1,178.39	1,500.00
3	Centage Income (from Project Unit - Pithoragarh)	27.15	125.55	300.00	203.73	82.18	365.91	550.00
4	Centage Income (from PMGSY & Bridge)	122.68	3.93	200.00	-	-	-	100.00
5	Other Income	117.50	275.00	300.00	221.50	60.00	281.50	300.00
Total Income		1,336.21	1,941.30	3,000.00	2,302.42	455.77	2,758.19	3,450.00

Sr. No.	Heads of Expenditure	Actual Expenses for F.Y. 2023-24	Actual Expenses for F.Y. 2024-25	Budgeted Expenses for F.Y. 2025-26	Actual Expenses for F.Y. 2025-26 (April 2025 To Feb. 2026)	Expected Expenses For March 2026	Total Actual Expenses for F.Y. 2025-26	Budgeted Expenses for F.Y. 2026-27
(A) Salary & Allowances								
1	Salary Expenses	523.47	612.01	750.00	576.51	57.96	634.47	750.00
2	Wages Expenses	79.99	90.01	120.00	76.08	9.74	85.82	120.00
3	PF & Other Contribution Expenses	9.37	15.24	20.00	12.48	1.70	14.18	20.00
4	Leave Salary & Pension Contribution	24.25	11.74	30.00	2.83	18.00	20.83	25.00
5	Leave Travelling Expenses	-	-	2.50	-	-	-	2.50
6	Transfer TA Expenses	-	-	2.50	-	1.25	1.25	2.50
Total Expenses(A)		637.08	729.00	925.00	667.90	88.65	756.55	920.00
(B) Contingent Expenditure								
1	Government Dues	183.46	260.58	250.00	-	250.00	250.00	275.00
2	Office Expenses	50.28	78.16	125.00	101.20	17.50	118.69	135.00
3	Vehicle Hiring Expenses	62.22	102.80	135.00	90.61	9.75	100.36	140.00
4	Travelling Expenses	1.90	36.69	50.00	8.40	4.40	12.80	50.00
5	Office Rent	13.95	13.40	25.00	15.43	3.12	18.55	25.00
6	Advertisement Expenses	4.75	17.68	25.00	14.14	3.10	17.24	25.00
7	Purchase of Fixed Assets	6.69	23.95	15.00	17.85	3.00	20.85	20.00
8	Repair & Maintenance (Office Building)	4.95	-	30.00	22.88	13.75	36.63	40.00
9	Legal, Professional & Audit Fees	15.06	6.01	20.00	7.16	10.00	17.16	20.00
Total Expenses(B)		343.26	539.27	675.00	277.67	314.62	592.28	730.00
Total Expenses(A+B)		980.34	1,268.27	1,600.00	945.57	403.27	1,348.83	1,650.00

It is also proposed that the MD may be authorised to reappropriate from one head of expenditures to other head of expenditure.


Chief General Manager (Finance)