

AUDITOR'S REPORT

We have audited the Annexed Balance Sheet as at 31.3.92 and Income and Expenditure Account ended on that date of HARIDWAR DEVELOPMENT AUTHORITY, HARIDWAR and have to state that :-

1. We have obtained all the information and explanation which to the best of our knowledge and belief were required to audit the book of Accounts.
2. The Annexed Balance Sheet and Income & Expenditure Account subject to our notes on accounts forming part of Balance Sheet gives true and fair view in respect to :
  - The Balance Sheet of HARIDWAR DEVELOPMENT AUTHORITY (HDA) as at 31.3.92.
  - The Income and Expenditure account for excess of Income over expenditure for the period ended 31.3.92.

PLACE : HARIDWAR

DATED : 11-3-92

S. AVNISH  
(Partner)  
For and behalf of  
Avnish Sharma & Associates  
Chartered Accountants



HARIDWAR DEVELOPMENT AUTHORITY, HARIDWAR

BALANCE SHEET AS AT 31.3.1992

AS AT 31.3.91	LIABILITIES	ANNEX.	AS AT 31.3.92	AS AT 31.3.91	ASSETS	ANNEX.	AS AT 31.3.92
5071784.88	RESERVE & SURPLUS.	'A'	9696798.80	1158645.93	FIXED ASSETS.	'D'	1270229.14
4519248.00	UNSECURED LOANS.	'B'	6891108.15		CURRENT ASSETS		
20359446.54	CURRENT LIABILITIES AND PROVISIONS.	'C'	26205289.37		LOANS & ADVANCES		
					CURRENT ASSETS		
				18113053.10	Development Schemes.	'E'	32027751.94
				6810322.59	Cash & Bank Balances.	'F'	5469751.09
				3192449.70	Fixed Deposits.		1022182.20
					LOANS & ADVANCES		
				19650.00	Telephone Security.		19650.00
				656358.10	Other Advances.	'G'	2983801.95
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29950479.42			42793196.32	29950479.42			42793196.32

NOTES TO ACCOUNTS. 'H'

AUDITOR'S REPORT

As per our separate Report of even date.

*S. Avnish*  
S. Avnish  
For & on behalf of  
Avnish Sharma & Associates  
Chartered Accountants.

FOR HARIDWAR DEVELOPMENT AUTHORITY

*C*  
(ACCOUNTS OFFICER)

*[Signature]*  
(VICE CHAIRMAN)

Place : HARIDWAR  
Dated : 11.3.92

HARIDWAR DEVELOPMENT AUTHORITY HARIDWAR

Income And Expenditure Account  
for the Year ended 31.3.1992

AS AT 31.3.91	INCOMES	AS AT 31.3.92	AS AT 31.3.91	EXPENDITURE	AS AT 31.3.92
-	Registration, Fee & Forms	75.00	4853.40	Postage & Telegram	5550.50
81363.00	Map Fee	52646.00	1113940.25	Salaries	1074679.30
2269411.00	Development Charges	2883254.00	50994.45	Daily Wages	69455.00
27100.00	License Fee	55740.00	108604.15	Vehicle running & Maintenance	178078.82
	Duplicating and		63543.45	Building Repair	-
433.00	Copying Fee	716.00	20884.90	Printing & Stationery	57411.75
339211.14	Compounding Fee	181115.00	37186.30	Travelling & Conveyance	45591.65
475412.05	Interest	502369.63	46507.00	Leave Encashment	48367.35
19250.00	Sub division fee	13750.00	10993.45	Misc. Expenses	7123.05
15800.00	Tender fee	19800.00	1114.77	Electricity Expenses	2005.30
1152111.00	Supervision Charges	1010473.00	18597.95	Entertainment Expenses	19414.35
-	Lease Rent	219611.00	517105.00	Interest on Loans	276350.00
-	Transfer fee	41027.00	74327.00	Depreciation	76504.00
-	Appeal fee	3207.00	27861.90	Advertisement	29960.20
-	Stamp duty	2426561.85	4395.90	Newspaper & Periodicals	-
972965.72	Excess of Expenditure over Income	-	15554.00	Office Maintenance	100538.85
			58628.00	Legal Expenses	39555.50
			-	Bank commission	137.42
			3518.80	Uniforms & Liveries	3300.00
			30313.00	Bonus	38848.00
			6751.00	Telephone Expenses	36663.00
			3102253.19	Development Expenses	739016.52
			32200.00	Audit fee	24350.00
			1000.00	Inspection Expenses	3935.00
			1929.05	Medical Expenses	-
			-	Excess of Income Over Expenditure	4548509.92
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5353056.91		7425345.48	5353056.91		7425345.48
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AUDITORS REPORT

As per our separate Report  
of even date.

*S. Avnish*  
S. Avnish  
For & on behalf of  
Avnish Sharma & Associates  
Chartered Accountants.

FOR HARIDWAR DEVELOPMENT AUTHORITY

*(Signature)*  
(ACCOUNTS OFFICER)

*(Signature)*  
(VICE CHAIRMAN)

Place : HARIDWAR  
Dated : 11.3.92

HARIDWAR DEVELOPMENT AUTHORITY HARIDWAR  
RESERVE AND SURPLUSES

AS AT 31.3.91	PARTICULARS		ANNEX. A AS AT 31.3.92
695000.00	Capital Reserve		695000.00
	Depreciation Reserve		
348124.07	Opening Balance	422451.07	
74327.00	For the year	76504.00	
-----		-----	
422451.07			498955.07
	General Reserve		
4927299.53	Opening Balance	3954333.81	
(972965.72)	For the year	4548509.92	
-----		-----	
3954333.81			8502843.73
-----			
5071784.88			9696798.80
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UNSECURED LOANS

AS AT 31.3.91	PARTICULARS		ANNEX. B AS AT 31.3.92
1500000.00	Department of Hill Development		2171860.15
2500000.00	Seed Capital Loan from U.P. Govt.		2500000.00
519248.00	U.P. Govt. (EWS) Loan		719248.00
-	Thali Hydro Development Corporation Ltd.		1500000.00
-----			-----
4519248.00			6891108.15

HARIDWAR DEVELOPMENT AUTHORITY HARIDWAR  
CURRENT LIABILITIES & PROVISIONS

AS AT 31.3.91	PARTICULARS	ANNEX. C AS AT 31.3.92
168124.44	Interest Accounted but not due	168074.44
67626.00	Salaries	4760.00
5584390.00	Rishi Lok Residential scheme	7257911.00
5213820.50	Shivlok Residential scheme - I	6031131.50
5278121.00	Shivlok Residential scheme - II	10897739.00
3901098.70	Ganga Pollution Control Board	1603419.51
-	Punjab National Bank - 5738	25988.02
-	Earnest money	70000.00
146265.90	Security	146265.90
20359446.54		26205289.37



HARIDWAR DEVELOPMENT AUTHORITY HARIDWAR

ANNEX. D

GROSS - BLOCK

DEPRECIATION

NET BLOCK

FIXED ASSETS	RATE OF DEPRECIATION	AS AT 1.4.91	ADDITION	AS AT 31.3.92	AS AT 1.4.91	FOR THE YEAR	AS AT 31.3.92	31.3.1992	31.3.1991
Building	5%	582048.83	-	582048.83	131407.00	22532.00	153935.00	428109.83	450641.83
Car	20%	109839.50	-	109839.50	73847.22	7198.00	81045.22	28794.28	35992.28
Maruti Jeep	20%	104778.38	-	104778.38	70444.22	6867.00	77311.22	27467.16	34334.16
Mahindra Jeep	20%	80000.00	-	80000.00	53786.00	5243.00	59029.00	20971.00	26214.00
Typewriter	15%	15950.67	-	15950.67	8873.31	1062.00	9935.31	6015.36	7077.36
Furniture & Fixture	10%	153499.49	103103.46	256602.95	47423.71	20918.00	63841.71	188261.24	106075.75
Electric Installation	15%	38458.88	6153.00	44611.88	10053.68	5183.00	15236.68	29375.20	28405.20
Engineering Instruments	15%	45669.18	-	45669.18	19664.13	3901.00	23565.13	22104.05	26005.05
Books	15%	2417.00	2306.75	4723.75	1344.72	507.00	1851.72	2872.03	1072.28
Cassette Player	15%	2303.00	-	2303.00	1281.08	153.00	1434.08	868.92	1021.92
Cycle	20%	1755.00	-	1755.00	1037.00	144.00	1181.00	574.00	718.00
Instruments	15%	21926.00	-	21926.00	3289.00	2796.00	6085.00	15841.00	18637.00
		1158645.3	111563.21	1270209.14	422451.07	76504.00	498955.07	771254.07	736194.86



HARIDWAR DEVELOPMENT AUTHORITY HARIDWAR

DEVELOPMENT SCHEMES

AS AT 31.3.91	PARTICULARS	ANNEX. E AS AT 31.3.92
8240464.29	Rishi Lok Residential scheme	9172544.30
5307694.90	Shivlok Residential scheme (Part I)	7139316.39
4448979.59	Shivlok Residential scheme (part II)	14020393.31
115914.32	Expence to be apportioned on scheme	205364.32
-	Ardh Kumbh Mela 1992	1490173.62
-----		-----
18113053.10		32027791.94
-----		-----

CASH AND BANK BALANCES

AS AT 31.3.91	PARTICULARS	ANNEX. E AS AT 31.3.92
-	Punjab National Bank A/C 7083	62340.29
1972681.94	Central Bank of India-8888	423523.94
644608.29	Central Bank of India-8000	173648.34
2670040.50	Union Bank of India -8222	1161047.31
200000.00	Post Office Mayapur.	-
	Punjab National Bank	
232654.60	A/C NO. 2175	519049.30
1010866.83	A/C NO. 5738	-
-	Oriental Bank of Commerce-262	209005.68
78747.83	State Bank of India-11137	345912.89
722.60	Treasury HRD A/C 6101	1611713.34
-	Canra Bank (HRD)-2507	937000.00
-	Cash in hand	6520.00
-----		-----
6810322.59		5469761.09
-----		-----

HARIDWAR DEVELOPMENT AUTHORITY HARIDWAR

OTHER ADVANCES

ANNEX. 6

AS AT 31.3.91	PARTICULARS	AS AT 31.3.92
3500.00	N.C GUPTA, Advocate	15650.00
160040.10	Staff & Other Advances	1118141.95
212820.00	U.P. Cement Co-operation	334560.00
278168.00	M/S Garg & Associates	498168.00
1830.00	Sp. Land Acquisition office (SRE)	2082.00
-	M/S Ajanta offset & Packing	852000.00
-	Subhash Kumar & Co.	63000.00
-	Harish Chander	100000.00
<u>656356.10</u>		<u>2983601.95</u>





HARIDWAR DEVELOPMENT AUTHORITY HARIDWAR

ANNEX. H

NOTES TO ACCOUNTS

1. Fixed Assets including Building worth Rs. 695000/- (Previous Year 695000/-) were transferred to Haridwar Development Authority by U.P. Govt. on no cost to Authority for which Capital Reserve has been created (Previous Year 695000/-).
2. Depreciation Reserve of Rs. 498955.07 (Previous Year 422451.07) is created for Depreciation charged on fixed Assets of the Authority as on date.
3. Interest on Fixed Deposits and Saving Banks of the Authority is accounted for on receipt basis.
4. The total expenditure incurred on Development schemes i.e. Shivlok, Rishilok etc. are shown as current Assets and receipts net of Supervision Charges against such schemes are shown as Current Liabilities as per accounting policy of Authority.
5. The balance of Sundry Debtors / Sundry Creditors / sundry advances are subject to confirmation.
6. 10% of the amount received on Development Scheme is being treated as Income of the Authority as Supervision Charges.
7. The cost of cement used for various Schemes is apportioned to different schemes on usage basis in the absence of information required.
8. Previous year figures are regrouped / rearranged wherever necessary.

Signatories to Accounts:

'A' TO 'H'



S.AVNISH  
for and on behalf of  
Avnish Sharma & Associates  
Chartered Accountants

FOR HARIDWAR DEVELOPMENT AUTHORITY  
*my*  
(ACCOUNTS OFFICER) (VICE CHAIRMAN)

Place : Haridwar  
Dated : 11.3.13

HARIDWAR DEVELOPMENT AUTHORITY  
PREVIOUS YEAR ITEMS NOT YET ADJUSTED

ANNEX. C

<u>CHEQUE NO.</u>	<u>DATE</u>	<u>AMOUNT (RS)</u>
006292	10.10.90	200.00
006273	01.10.90	1000.00
000579	25.11.87	300.90
004072	17.03.90	250.00
		-----
		1750.90
		-----

HARIDWAR DEVELOPMENT AUTHORITY

<u>DATE</u>	<u>CHEQUE NO.</u>	<u>AMOUNT (RS)</u>
31.03.92	000042	200.00
31.03.92	000043	200.00
31.03.92	000044	200.00
31.03.92	000045	200.00
31.03.92	000046	200.00
31.03.92	000047	200.00
31.03.92	000048	200.00
31.03.92	000049	200.00
31.03.92	000050	200.00
31.03.92	000718	200.00
31.03.92	000751	1981.00
		-----
		120746.65
		-----

CREDITS GIVEN BY BANK

ANNEX. B

P A R T I C U L A R S

AMOUNT (RS)

Amount directly deposited into bank

31641.00

-----  
31641.00  
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HARIDWAR DEVELOPMENT AUTHORITY

DETAILS OF CHEQUES ISSUED NOT PRESENTED FOR PAYMENT

ANNEX.A

<u>DATE</u>	<u>CHEQUE NO.</u>	<u>AMOUNT (RS)</u>
24.09.91	009579	500.00
24.09.91	009589	200.00
24.09.91	009590	200.00
11.02.92	005010	653.60
11.02.92	005011	352.80
11.02.92	005022	1445.00
31.03.92	000709	27654.00
31.03.92	000710	452.00
31.03.92	000711	266.00
31.03.92	000712	73234.00
31.03.92	000713	2155.25
31.03.92	000714	2450.00
31.03.92	000715	669.90
31.03.92	000716	1471.80
31.03.92	000717	186.90
11.02.92	005013	274.40
31.03.92	000719	200.00
31.03.92	000720	200.00
31.03.92	000721	200.00
31.03.92	000722	200.00
31.03.92	000723	200.00
31.03.92	000724	200.00
31.03.92	000725	200.00
31.03.92	000726	200.00
31.03.92	000727	200.00
31.03.92	000728	200.00
31.03.92	000729	200.00
31.03.92	000027	200.00
31.03.92	000028	200.00
31.03.92	000029	200.00
31.03.92	000030	200.00
31.03.92	000031	200.00
31.03.92	000032	200.00
31.03.92	000033	200.00
31.03.92	000037	200.00
31.03.92	000038	200.00
31.03.92	000039	200.00
31.03.92	000040	200.00
31.03.92	000041	200.00

HARIDWAR DEVELOPMENT AUTHORITY  
BANK RECONCILIATION STATEMENT  
A/C NO. 8000 OF CENTRAL BANK OF INDIA  
FOR THE YEAR ENDED 31.3.92

<u>PARTICULARS</u>	<u>ANNEX.</u>	<u>DEBIT</u>	<u>CREDIT</u>
Balance as per g.ledger	-	173648.34	
Cheques issued but not presented for payment	'A'	120746.65	
Credits given by bank	'B'	31641.00	
Previous year items not yet adjusted	'C'	1750.90	
Amount deposited but not yet credited			1950.00
Balance as per Bank Statement			325836.89
		327786.89	327786.89

HARIDWAR DEVELOPMENT AUTHORITY  
BANK RECONCILIATION STATEMENT  
A/C NO. 7033 OF PUNJAB NATIONAL BANK  
FOR THE YEAR 1991-92

<u>PARTICULARS</u>	<u>DEBIT</u>	<u>CREDIT</u>
Balance as per Ledger	82340.29	
Cheques issued but not presented (Cheque No. 430807 dt. 9.1.92)	81760.60	
Balance as per Bank Statement		164100.89
	<u>164100.89</u>	<u>164100.89</u>

HARIDWAR DEVELOPMENT AUTHORITY  
BANK RECONCILIATION STATEMENT  
A/C NO. 5738 OF PUNJAB NATIONAL BANK  
FOR THE YEAR 1991-92

<u>PARTICULARS</u>	<u>ANNEX.</u>	<u>DEBIT</u>	<u>CREDIT</u>
Balance as per ledger	-		25988.02
Cheques issued but not presented for payment (DD NO. 509915 dated 31.3.92)		81000.00	
Balance as per Bank Statement			55011.98
		----- 81000.00 -----	----- 81000.00 -----

HARIDWAR DEVELOPMENT AUTHORITY  
BANK RECONCILIATION STATEMENT  
A/C NO. 8222 OF UNION BANK OF INDIA  
FOR THE YEAR 1991-92

<u>PARTICULARS</u>		<u>DEBIT</u>	<u>CREDIT</u>
Balance as per Ledger		1161047.31	
Cheques issued but not presented (Cheque No. 0141206 dt. 31.3.92)		2400.00	
Balance as per Bank Statement			1163447.31
		----- 1163447.31 -----	----- 1163447.31 -----

HARIDWAR DEVELOPMENT AUTHORITY

DETAILS OF CHEQUES ISSUED NOT PRESENTED FOR PAYMENT

ANNEX.A

<u>DATE</u>	<u>CHEQUE NO.</u>	<u>AMOUNT (RS)</u>
31.03.92	003916	17383.50
31.03.92	003917	34952.68
		-----
		52336.18
		-----

AMOUNTS NOT CREDITED BY BANK

ANNEX.B

<u>DATE</u>	<u>DRAFT NO.</u>	<u>AMOUNT (RS)</u>
31.03.92	934788	108000.00
31.03.92	420662	25061.00
		-----
		133061.00
		-----



HARIDWAR DEVELOPMENT AUTHORITY

BANK RECONCILIATION STATEMENT

A/C NO. 8888 OF CENTRAL BANK OF INDIA

FOR THE YEAR ENDED 31.3.1992 (91-92)

<u>PARTICULARS</u>	<u>ANNEX.</u>	<u>DEBIT</u>	<u>CREDIT</u>
Balance as per lodger	-	423523.94	
Cheques issued but not presented for payment	'A'	52336.18	
Amount deposited but not yet credited	'B'		133061.00
Previous year Items not yet adjusted (i.e. Bank Charges of last Year).			78.00
Balance as per Bank Statement			342721.12
		----- 475860.12 -----	----- 475860.12 -----