



FORM NO. 10B

[See Rule 17B]

**Audit Report under section 12A (b) of the Income-tax Act, 1961 in the case of
charitable or religious trusts or institutions**

We have examined the balance sheet of M/S HARDWAR DEVELOPMENT AUTHORITY AAALH0055Q [name and PAN of the trust or institution] as at 31/03/2018 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above-named institution visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us subject to the comments given below:

In our opinion and to the best of our information, and according to information given to us the said accounts give a true and fair view: -

- i. in the case of the balance sheet of the state of affairs of the above-named institution as at 31/03/2018
- ii. in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2018

The prescribed particulars are annexed hereto.

**For Girish Mohan Associates
Chartered Accountants**



**(Girish Kumar Mohan)
PARTNER**

**Membership No: 075511
Registration No: 006646C**

**Place :HARDWAR
Date : 21/09/2018**

ANNEXURE
STATEMENT OF PARTICULARS

Application of income for charitable or religious purposes.

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year.	144217511
2.	Whether the institution has exercised the option under clause (2) of the Explanation to section 11 (1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	No
3.	Amount of income Accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust Wholly for such purposes.	33368637
4.	Amount of income eligible for exemption under section 11(1)(c) [Give details]	No
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	45000000
6.	Whether the amount of income of mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b)? If so, the details thereof.	IN BANK A/C
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(B)? If so, the details thereof.	NA
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year :-	
a.	has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No
b.	has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2) (b) (iii), or	No
c.	has not been utilised for purpose for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	No

II. Application or use of income or property for the benefit of persons referred to in section 13 [3].

1.	Whether any part of the income or property of the institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person) ? If so, give details of the amount, rate of interest charged and the nature of security, if any.	NO
2.	Whether any land, building or other property of the institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any.	NO

3.	Whether any payment was made to any such person during the previous year by way of salary allowance or otherwise? If so, give details.	NO
4.	Whether the services of the institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any.	NO
5.	Whether any share, security, or other property was purchased by or on behalf of the institution during the previous year from any such person? If so, give details thereof together with the consideration paid.	NO
6.	Whether any share, security, or other property was sold by or on behalf of the institution during the previous year to any such person? If so, the details thereof together with the consideration received.	NO
7.	Whether any income or property of the institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted.	NO
8.	Whether the income or property of the institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details.	NO

III. Investment held at any time during the previous year(s) in concerns in which persons referred to in section 13(3) have a substantial interest.

Sl.No	Name and address of the concern	Where the concern is a company No. and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in Col. 4 exceeded 5% of the capital of the concern during the previous year-say. Yes/No



**For Girish Mohan Associates
Chartered Accountants**

(Signature)
(Girish Kumar Mohan)

PARTNER

Membership No: 075511

Registration No: 006646C

Place :HARDWAR

Date : 21/09/2018

Hardwar Development Authority

Balance Sheet as on 31st March, 2018

<u>Previous Year</u> 31-03-2017	<u>Liabilities</u>	<u>Amount</u>	<u>Previous Year</u> 31-03-2017	<u>Assets</u>	<u>Amount</u>
43,92,63,323.71	<u>Reserve Surplus</u> (As Per Annexure "A")	46,98,69,413.39	2,20,04,093.58	<u>Fixed Assets</u> (As Per Annexure "G")	2,36,31,381.39
2,36,36,236.60	<u>Grant in Aid</u> (As Per Annexure "B")	1,12,26,053.04	34,67,87,601.50	<u>Investment</u> (As Per Ann. "H")	37,02,34,528.45
24,04,59,419.32	<u>Infrastructure Dev. Fund a/c</u> (As Per Annexure "C")	23,04,94,368.13	74,74,48,327.95	<u>Work In Progress</u> (As Per Ann. "I")	76,81,38,275.34
2,93,13,877.10	<u>HDA Board Fund</u> As Per Annexure "D"	2,88,34,664.10	4,67,897.98	<u>Loan and Advances</u> Advance Against Work	-
71,75,53,737.00	<u>Amount Received Against Residential Scheme</u> (As Per Ann. "E")	77,43,04,698.00	6,53,420.00	Advance to Staff	4,59,968.00
12,79,827.81	<u>Current Liabilities & Advances</u> (As Per Annexure "F")	-	2,65,05,067.00	Advance to Others	4,19,24,024.00
1,45,15,06,421.54		1,51,47,29,196.66	1,45,15,06,421.54	<u>Cash & Bank Balance</u> (As Per Ann. "J")	31,03,41,019.48
		-	-		1,51,47,29,196.66

Dated:- 21/09/2018
Place:- Hardwar

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हरिद्वार

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



Girish Monan
(Girish Kumar Mohan)
Partner
M.No-075511

Income and Expenditure account for the year ended 31st March , 2018

<u>Amount</u> 31-03-2017	<u>Particulars</u>	<u>Amount</u> 31-03-2018	<u>Amount</u> 31-03-2017	<u>Particulars</u>	<u>Amount</u> 31-03-2018
3,17,09,914.00	To Salary	3,80,88,832.00	41,53,198.00	By Map Fees	47,50,947.14
1,08,450.00	To Machinery Repair and Maint.	75,981.00	32,84,634.00	By Development Fees	37,62,076.30
1,19,824.00	To Travelling Expenses	1,37,822.00	71,06,527.00	By Compounding Fees	1,07,53,080.00
1,20,095.00	To Computer Networking and Maint.	5,27,027.00	1,00,074.00	By Free Holds Lease Rent	3,27,051.00
2,46,270.00	To Vehicle Maint.	2,07,019.00	63,58,693.00	By Misc.Receipts	20,35,067.00
9,83,707.00	To Vehicle Petrol Expenses	11,81,382.00	52,08,593.00	By Supervision Fees	57,45,341.94
30,389.00	To Postage Expenses	30,650.00	3,77,15,580.31	By Bank and Other Interest	3,48,08,058.95
5,31,879.93	To General/Misc.Expenses	3,67,955.02	14,78,083.00	By Stacking Fees	16,92,934.00
8,66,654.00	To Legal Expenses	16,54,952.00	2,07,112.00	By Shivlok	3,08,565.00
10,84,711.00	To Advertisement Expenses	19,27,463.00	2,77,090.00	By Harilok Maintenance	14,38,688.00
81,299.00	To Guest Welfare	1,26,475.00	11,24,675.00	By Land Use Conversion	9,72,130.00
2,69,231.00	To Stationary Expenses	2,29,461.00	29,56,166.00	By Haritma	33,85,868.00
2,02,150.00	To Printing Expenses	1,05,484.00	4,160.00	By Information Fees	5,920.00
1,80,972.00	To Telephone Expenses	2,24,024.00	2,04,74,176.00	By Subdivision Fees	1,98,49,416.47
11,40,155.00	To Office Repair and Maint.	20,97,570.00	5,66,752.00	By Harilok Yojna Maint.	-
5,26,203.00	To Electricity Expenses	5,35,344.00	-	By Form Fees	50,443.00
49,000.00	To Chairman/Comm.Office	-	7,04,408.00	By Inderlok Yojna Maint.	6,53,134.70
9,81,297.00	To Depreciation	13,96,090.00	10,560.00	By Rishilok Fees	-
15,44,338.00	To Haritma	68,94,044.00	30,601.00	By Trnsport Nagar Maint.	1,88,114.00
14,72,506.00	To Harilok Manit.	29,00,479.61	-	By Labour Cess Income	3,90,19,084.43
4,50,337.00	To Stacking Exps	72,113.00	-	By Sports Complex Income	3,99,950.00
7,00,000.00	To Transport Nagar Maint.	-	-		
	To Labour Cess Exps	3,90,19,084.43			
4,33,99,381.93	Balance c/f	9,77,99,252.06	9,17,61,082.31	Balance c/f	13,01,45,869.93

Dated:- 21/09/2018
Place:- Hardwar

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हरिद्वार विकास प्राधिकरण
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As per our separate report of even date attached.
For Girish Mohan Associates
Chartered Accountants

Girish Mohan
(Girish Kumar Mohan)
Partner
M.No-075511

Income and Expenditure account for the year ended 31st March 2018

<u>Amount</u>	<u>Particulars</u>	<u>Amount</u>	<u>Amount</u>	<u>Particulars</u>	<u>Amount</u>
31-03-2017		31-03-2018	31-03-2017		31-03-2018
4,33,99,381.93	Balance b/f	9,77,99,252.06	9,17,61,082.31		13,01,45,869.93
1,26,829.00	To Medicine Expenses	1,99,601.00			
12,465.00	To News Paper & Periodicals	2,636.00			
8,00,316.00	To Vehicle Rent	12,82,137.00			
-	To Loss on Sale of F.A	37,650.19			
-	To Vivekadheen Exp	-			
42,67,653.00	To Master Plan Survey	5,41,786.00			
18,15,023.00	To Inderlok Maint.	2,00,000.00			
4,82,565.00	To Pension Contribution	4,31,550.00			
	To Sports Complex Exps	4,41,258.00			
4,08,56,849.38	To Excess of Income Over Expenditure	2,92,09,999.68			
<u>9,17,61,082.31</u>		<u>13,01,45,869.93</u>	<u>9,17,61,082.31</u>		<u>13,01,45,869.93</u>

Dated:- 21/09/2018
Place:- Hardwar

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



(Signature)
(Girish Kumar Mohan)
Partner
M.No-075511

(Signature)
मुख्य वित्त अधिकारी
हरिद्वार विकास प्राधिकरण
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(Signature)
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(Signature)
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Schedule "G" of Fixed Assets as on 31st March 2018

Particulars	Dep. Rate	Original Cost	Addition before Sep.	Addition after sep	Sold/ Trf	Total	Dep.Upto 31-03-2017	Dep. Bef.Sep.	Dep. after sep	Total Dep. During yr.	Dep.Upto 31-03-2018	W.D.V.as 31-03-2017	W.D.V. as 31-03-2018	
Building	5%	788489.71			-	788489.71	607439.60	9053.00	-	9053.00	616492.60	181050.11	171997.11	
Car	15%	1466695.50			66,000.19	1400695.31	1400695.32	0.00	-	0.00	1400695.32	66000.19	0.00	
Gypsy	15%	103850.99			-	103850.99	103850.99	0.00	-	0.00	103850.99	0.00	0.00	
Type Writer	15%	108935.74			-	108935.74	108306.80	94.00	-	94.00	108400.80	628.94	534.94	
Furniture & Fixture	10%	6997473.08	6,269.00	1,97,153.00	-	7200895.08	3731417.44	327232.00	9,858.00	337090.00	4068507.44	3266055.64	3132387.64	
Electricity Instrument	15%	212521.78			-	212521.78	200722.93	1770.00	-	1770.00	202492.93	11798.86	10028.86	
Engg. Instrument	15%	255304.19			-	255304.19	248888.01	962.00	-	962.00	249850.01	6416.22	5454.22	
Books	15%	8823.75			-	8823.75	8659.13	25.00	-	25.00	8684.13	164.62	139.62	
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	3206.30	7.00	-	7.00	3213.30	48.70	41.70	
Generator	15%	149300.00			-	149300.00	147359.44	291.00	-	291.00	147650.44	1940.57	1649.57	
Fax Machine	15%	80430.00			-	80430.00	77208.37	483.00	-	483.00	77691.37	3221.63	2738.63	
Computer	40%	4499068.75	13,74,336.00	2,53,080.00	-	6126484.75	4432727.38	576271.00	50,616.00	626887.00	5059614.38	66341.37	1066870.37	
Air Conditioner	15%	414557.40			-	414557.40	255908.03	23797.00	-	23797.00	279705.03	158649.38	134852.38	
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	5558.33	57.00	-	57.00	5615.33	381.67	324.67	
Rehra	15%	3108.66			-	3108.66	3108.66	0.00	-	0.00	3108.66	0.00	0.00	
JCB	15%	1543516.00			-	1543516.00	1497472.19	6907.00	-	6907.00	1504379.19	46043.81	39136.81	
Telephone Equip.	15%	26730.00			-	26730.00	24332.85	360.00	-	360.00	24692.85	2397.15	2037.15	
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%	4709479.00			1,37,550.00	4571929.00	1984743.58	388078.00	-	388078.00	2372821.58	2724735.42	2199107.42	
Fridge	15%	5600.00			-	5600.00	4074.00	229.00	-	229.00	4303.00	1526.00	1297.00	
			22004093.58	1380605.00	450233.00	203550.19	23631381.39	15466690.17	1335616.00	60474.00	1396090.00	16862780.17	6537403.49	6768601.30

Dated:- 21/09/2018

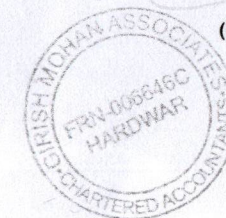
Place:- Hardwar

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

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मुख्य वित्त अधिकारी
हरिद्वार विकास प्राधिकरण
हरिद्वार

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Girish Mohan
(Girish Kumar Mohan)
Partner
M.No-075511

Annexure "J" of Cash and Bank Balances 31/03/2018

Cash in Hand

Cash at Bank

Central Bank of India-8000	2,72,52,701.58
Oriental Bank of Commerce-10	1,76,14,533.30
Oriental Bank of Commerce-1080	44,44,151.41
State Bank of India-11137	19,09,951.82
P.L.A.Treasury	-
PNB A/c 330272	1,08,57,792.00
Vijaya Bank # 451	2,06,387.04
Axis Bank # 25513	3,02,32,612.48
PNB BHEL Sect.-5	1,34,25,082.16
PNB Shivalik Nagar	27,13,144.00
IDBI Bank A/c	6,91,81,910.00
P.N.B Infra.-137608	2,25,88,478.57
PNB Roorkee 1379	67,80,758.00
Axis Bank #-44485	10,31,33,517.12

31,03,41,019.48

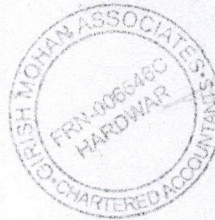
Annexure "H" of Investment

<u>FDR</u>	35,76,62,933.00	
Intt. Accrued on FDR	<u>1,25,71,595.45</u>	37,02,34,528.45

Dated:- 21/09/2018

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

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मुख्य वित्त अधिकारी
हरिद्वार विकास प्राधिकरण
हरिद्वार

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Annexure "E" Amount received Against Residential Scheme 31/03/2018

	<u>Opening Balance</u>	<u>Addition</u>	<u>Closing Balance</u>	
Shyamlok	4,08,77,942.00	15,32,722.00	4,24,10,664.00	
Gayatrilok	3,83,46,293.00	-	3,83,46,293.00	
Ashrya Yojna	85,80,374.00	17,38,886.00	1,03,19,260.00	
Transport Nagar	21,95,08,178.00	1,44,27,471.00	23,39,35,649.00	
Hari Lok	1,55,09,852.00	9,82,329.00	1,64,92,181.00	
Inderlok Yojna	36,11,97,305.00	49,23,488.00	36,61,20,793.00	
Shelter Fund Yojna	3,20,84,694.00	3,45,95,164.00	6,66,79,858.00	
				77,43,04,698.00

Annexure "F" of Current Liabilities & Advances 31/03/2018

T.H.D.C. Ltd. Against Housing Construction	2,32,772.56	
Earnest Money	35,000.00	
Vidhyak Nidhi	9,12,055.25	
Security for Contractor	1,00,000.00	
	<u>12,79,827.81</u>	
Less:-During The Year	12,79,827.81	-

Annexure "I" of Work In Progress(Residential Scheme) 31/03/2018

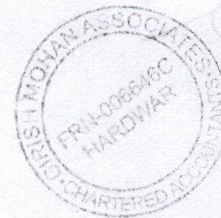
	<u>Opening Balance</u>	<u>Addition</u>	<u>Closing Balance</u>	
Land: Transport Nagar	20,99,40,920.00	-	20,99,40,920.00	
Haridwar				
Gayatri Lok	1,75,73,552.00	-	1,75,73,552.00	22,75,14,472.00

Construction

	<u>Opening Balance</u>	<u>Addition</u>	<u>Closing Balance</u>	
Gayatrilok	16,98,735.10		16,98,735.10	
Ashrya Yojna	40,58,938.62		40,58,938.62	
Ardh Kumbh Mela-92	9,86,554.07		9,86,554.07	
Bhavi Yojna	4,87,500.00		4,87,500.00	
Inderlok Yojna	37,89,76,894.27	2,35,11,272.00	40,24,88,166.27	
Inderlok Yojna II	1,69,39,028.00	-	1,69,39,028.00	
Transport Nagar	11,39,64,881.28		11,39,64,881.28	54,06,23,803.34
				76,81,38,275.34

Dated:- 21/09/2018
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

मुख्य विज्ञ अधिकारी
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Annexure of Loan and Advances as on 31/03/2018

Loan & Advances to Staff 31/03/2018

(A)	<u>Housing Loan</u> Ramesh Chand Joshi	6,21,032.00	
	Less:- During the Year	<u>1,93,452.00</u>	4,27,580.00
(B)	<u>Other Advances</u> Shri Balram	32,388.00	32,388.00
	<u>Total (A+B)</u>		<u>4,59,968.00</u>

Annexure of Loan & Advances to Other 31/03/2018

Security Telephone	1,14,651.00	
TDS	49,00,162.00	
TDS 13-14	22,56,632.00	
TDS 14-15	31,94,401.00	
TDS 2015-16	26,74,462.00	
TDS 2016-17	24,47,597.00	
TDS 2017-18	20,34,718.00	
Income Tax Demand	1,07,33,163.00	
Income Tax Paid	<u>1,35,68,238.00</u>	<u>4,19,24,024.00</u>

Dated:- 21/09/2018

Place:- Hardwar

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



Girish Kumar Mohan
(Girish Kumar Mohan)
Partner
M.No-075511

mc
मुख्य वित्त अधिकारी
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हरिद्वार

श्री
सचिव
हरिद्वार लड़की विकास प्राधिकरण
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R
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Annexure "A" of Reserve & Surplus:

Capital Reserve	6,95,000.00	
Depreciation Reserve	1,68,62,780.09	1,75,57,780.09

General Reserve:

Opening Balance	42,31,01,633.62	
Add :- Excess of Income Over Expenditure	2,92,09,999.68	
	45,23,11,633.30	45,23,11,633.30
		46,98,69,413.39

Annexure "B" of Grant in Aid 31/03/2017

Ardh Kumbh Mela 2004	-	
Kumbh Mela 2010	1,06,91,680.44	
Less:- During the Year	72,01,346.56	34,90,333.88
Kumbh Mela 2016		
Op. Balance	92,43,733.16	
Less:- Exps During the Year	18,52,740.00	73,90,993.16
M.P.Fund		
Add:- Receipts During the Year	3,44,726.00	
Less:- Exps During the Year	-	3,44,726.00
		1,12,26,053.04

Annexure "C" of Infrastructure Dev. Fund

Op. Balance	24,04,59,419.32	
Add:- During the Year	9,24,40,279.00	
	33,28,99,698.32	
Less During the Year	10,24,05,330.19	23,04,94,368.13

Annexure "D" of HDA Board Fund

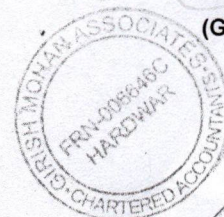
Op. Balance	2,93,13,877.10	
Less:- During the Year	4,79,213.00	2,88,34,664.10

Dated:- 21/09/2018
Place:- Hardwar

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

MC
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हरिद्वार रुड़की विकास प्राधिकरण
हरिद्वार



Girish Kumar Mohan
(Girish Kumar Mohan)
Partner
M.No-075511

R
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Bank Reconciliation Statement

OBC - 010

Balance as per ledger

1,76,14,533.30

Add:- Cheque issued but not presented upto 31/03/2018

Date	Cheque No.	Amount
04-09-2017	Ch. No. :736713	3460.00
27-11-2017	Ch. No. :337420	1444.00
15-12-2017	Ch. No. :337702	5000.00
03-02-2018	Ch. No. :337685	4569.00
21-02-2018	Ch. No. :338204	5000.00
21-02-2018	Ch. No. :338210	2000.00
28-02-2018	Ch. No. :338274	54874.00
14-03-2018	Ch. No. :338328	5722.00
26-03-2018	Ch. No. :338348	7303.00
26-03-2018	Ch. No. :338340	2474.00
31-03-2018	Ch. No. :338364	3479.00
31-03-2018	Ch. No. :338358	158400.00
31-03-2018	Ch. No. :338359	14850.00
31-03-2018	Ch. No. :338360	23693.00
31-03-2018	Ch. No. :338361	258885.00
31-03-2018	Ch. No. :338350	145684.00
31-03-2018	Ch. No. :338363	50647.00

7,47,484.00

7,47,484.00

1,83,62,017.30

Less:-

Cheque Deposit Bank But Not Clear up to 31st March 18

31-03-2018 78,000.00

78,000.00

Balance as per Bank Statement

1,82,84,017.30

Axis Bank#-44485

Balance as per ledger

10,31,33,517.12

Add:- Cheque issued but not presented upto 31/03/2018

Date	Cheque No.	Amount
31-03-2018	Trf	2,93,40,000.00
31-03-2018	Ch. No. :268900	3,90,19,084.43

6,83,59,084.43

Balance as per Bank Statement

17,14,92,601.55

PNB Shivaliknagar#-

Balance as per ledger

27,13,144.00

Add:- Cheque issued but not presented upto 31/03/2018

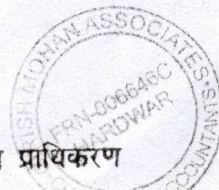
Date	Cheque No.	Amount
31-03-2018	Ch. No. :669485	80,000.00

80,000.00

Balance as per Bank Statement

27,93,144.00

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PNB Infra#-137708

Balance as per ledger

2,25,88,478.57

Cheque Deposit Bank But Not Clear up to 31st March 18

31-03-2018

1,10,687.00

1,10,687.00

Balance as per Bank Statement

2,24,77,791.57

IDBI Bank A/c#-

Balance as per ledger

6,91,81,910.00

Add:- Cheque issued but not presented upto 31/03/2018

Date

Cheque No.

Amount

31-03-2018

Ch. No. :206750

42,40,000.00

42,40,000.00

7,34,21,910.00

Cheque Deposit Bank But Not Clear up to 31st March 18

31-03-2018

2,93,40,000.00

2,93,40,000.00

Balance as per Bank Statement

4,40,81,910.00

PNB Ahmedpur (Ardh Kumbh)#-330272

Balance as per ledger

1,08,57,792.00

Add:- Cheque issued but not presented upto 31/03/2018

Date

Cheque No.

Amount

17-04-2017

Ch. No. :786237

15,00,454.00

15,00,454.00

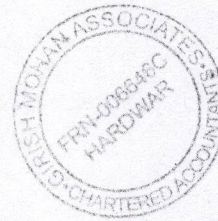
Balance as per Bank Statement

1,23,58,246.00

Dated:- 21/09/2018

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

मुख्य वित्त अधिकारी
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ACCOUNTING POLICIES

1. BASIS OF PREPARATION

The financial statements are prepared according to the historical cost convention on accrual basis and in line with the fundamental accounting principles of prudence, consistency and materiality. All expenditure and income are accounted for on cash basis unless otherwise stated.

2. FIXED ASSETS:-

- Fixed assets are stated at cost including taxes, duties, freight and other incidental expenses and taxes incurred in relation to acquisition and installation of the same.
- Parts /Tools/spares which can be used only in connection with an item of fixed asset and whose use is expected to be irregular are capitalized.
- Incidental expenditure during construction period incurred up to the date of commissioning is capitalized. Cost of acquisition/construction is inclusive of freight, taxes & other incidental expenses.

3. DEPRECIATION:-

- Depreciation on block of depreciable assets is charged on written down value method as per the rates and manner prescribed under Appendix 1 to the income tax rule 1962
- Depreciation on additions to assets which are put to use for a period of more than one hundred and eighty days is provided for the full year and on additions made and put to use for less than one hundred and eighty days fifty percent of the prescribed depreciation rate is provided. No depreciation is provided in assets sold / disposed of during the year.

4. INVESTMENTS:

Investments have been made in fixed Deposits in Schedule Banks in compliance with Section 11(5) of the income tax act, 1961

5. INCOME RECOGNITION:

- Income is reported in the financial statements in the accounting period in which cash representing that revenue is actually receivable unless otherwise stated. Income is recognized to the extent that it can be reliably measured and there is no uncertainty in its collection.
- Interest accrued on fixed deposits is treated as income under revenue accounts of the year in which it is accrued.

6. CASH AND BANK ACCOUNTS:-

Cash and bank balances in the Balance Sheet comprise of cash at banks, in hand.

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7. TAXATION

The Hardwar Development Authority is registered under Sec. 12A of I.Tax Act 1961 and its income is exempt under Section 11 of the Income-tax Act 1961. Hence, no provision for taxation is made in the accounts.

Notes to the Accounts:-

- 1) Amount Received against various residential schemes shown as addition to the scheme and amount spent on construction is added to cost of Scheme i.e Work In Progress. As per explanation given to us Profit or Loss is determined only when the scheme is fully completed. However in many schemes amount is being received but there is no expenditure incurred during the year.
- 2) Amount outstanding in Ardh Kumbh Mela 2004 Rs. 3356079/- and Kumbh Mela 2010 Rs. 6550448.58 have been adjusted against balance outstanding in PLA Account during the year.
- 3) Old outstanding in Current Liabilities i.e THDC Ltd. against Housing Construction Rs. 232772.56, Earnest Money Rs. 35000/- Vidhayak Nidhi Rs. 912055.25 and Security for Contractor Rs. 100000/- have been adjusted in Expenses incurred on Infrastructure Development Fund.
- 4) Rs. 1852740/- shown as Advance to Ardh Kumbh Mela 2016 has been trfd. to Expenses on Kumbh Mela 2016.
- 5) Rs. 183000/- shown as Advance to Kumbh Mela 2010 has been trfd. to Expenses on Kumbh Mela 2010 in Grant in Aid head in B/sheet.
- 6) Advances against Work Rs. 467897.98 has been trfd. to Expenses on Kumbh Mela 2010 in Grant in Aid head in B/sheet.
- 7) Banks have been reconciled upto 31/03/2018.
- 8) Fixed Asset Register and Stock Register for Consumable Items should be maintained.

For M/s Girish Mohan Associates
Chartered Accountants

(Girish Kumar Mohan)



Place :HARDWAR

Date : 21/09/2018

मे
मुख्य वित्त अधिकारी
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Name of Assessee	HARDWAR DEVELOPMENT AUTHORITY		
Address	.,MAYAPUR,HARDWAR,UTTARAKHAND,249401		
Status	AOP Trust	Assessment Year	2018-2019
Ward	HARDWAR (01)	Year Ended	31.3.2018
PAN	AAALH0055Q	Formation Date	02/05/1986
Residential Status	Resident		
Method of Accounting	Cash		
A.O. Code	---		
Filing Status	Original		
Bank Name	Central Bank of India, HARDWAR ,MICR:, A/C NO:1577844269 ,Type: Saving ,IFSC Code: CBIN0280274		
Tele:	(1334)221558 Mob:9412964991		
Registration no :	137/08-09		
Registration Date :	09/03/2009		

Computation of Total Income

Income from Other Sources (Chapter IV F)

0

Aggregate of income u/s 11,12 and 10(23C)(iv),(v),(vi) and (via) excluding Voluntary contribution

222586148

Less: Application of Income

Amount applied to charitable purposes in india during the previous year - Revenue Account	142386673	
Amount applied to charitable purposes in India during the previous year – Capital Account [Excluding application from Borrowed Funds and amount exempt u/s 11(1A)]	1830838	
Amount accumulated or set apart for specified purpose	<u>45000000</u>	
		189217511

Income Exempt u/s 11(1)(a)

Income Accumulated or Set Apart Upto 15% (of Voluntary Contributions other than corpus and Aggregate of income referred to in sections 11 and 12)	33368637	
----------------------------------------------------------------------------------------------------------------------------------------------------	----------	--

222586148

Gross Total Income

0

Total Income

0

Round off u/s 288 A

0

Adjusted total income (ATI) is not more than Rs. 20 lakh hence AMT not applicable.

Tax Due

0

T.D.S.

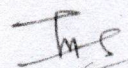

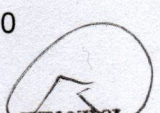
2034718

-2034718

Refundable (Round off u/s 288B)

2034720

T.D.S./ T.C.S. From

		
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Non-Salary(as per Annexure) 2034718
Due Date for filing of Return September 30, 2018
Due date extended to 31/10/2018 F.NO.225/358/2018/ITA.II DT. 08.10.2018
As per notification, due date for the purpose of interest u/s 234A, has not been extended.

Details of T.D.S. on Non-Salary(26 AS Import Date:06 Jul 2018)

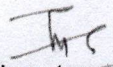
S.No	Name of the Deductor	Tax deduction A/C No. of the deductor	Total Tax deducted	Amount out of (4) claimed for this year	Section
1	CENTRAL BANK OF INDIA	MRTC00346D	42167	42167	194A
2	CENTRAL BANK OF INDIA	MRTC00346D	42175	42175	194A
3	CENTRAL BANK OF INDIA	MRTC00346D	29434	29434	194A
4	CENTRAL BANK OF INDIA	MRTC00346D	29434	29434	194A
5	CENTRAL BANK OF INDIA	MRTC00346D	28143	28143	194A
6	CENTRAL BANK OF INDIA	MRTC00544F	42167	42167	194A
7	CENTRAL BANK OF INDIA	MRTC00544F	42175	42175	194A
8	CENTRAL BANK OF INDIA	MRTC00544F	29434	29434	194A
9	CENTRAL BANK OF INDIA	MRTC00544F	29434	29434	194A
10	CENTRAL BANK OF INDIA	MRTC00725E	42175	42175	194A
11	CENTRAL BANK OF INDIA	MRTC00725E	42151	42151	194A
12	CENTRAL BANK OF INDIA	MRTC00725E	42167	42167	194A
13	CENTRAL BANK OF INDIA	MRTC00725E	29434	29434	194A
14	CENTRAL BANK OF INDIA	MRTC00725E	29434	29434	194A
15	CENTRAL BANK OF INDIA	MRTC00725E	29434	29434	194A
16	ORIENTAL BANK OF COMMERCE	MRTO00133A	17912	17912	194A
17	ORIENTAL BANK OF COMMERCE	MRTO00133A	18218	18218	194A
18	ORIENTAL BANK OF COMMERCE	MRTO00133A	18527	18527	194A
19	ORIENTAL BANK OF COMMERCE	MRTO00133A	18763	18763	194A
20	ORIENTAL BANK OF COMMERCE	MRTO00184C	65707	65707	194A
21	ORIENTAL BANK OF COMMERCE	MRTO00184C	76658	76658	194A
22	ORIENTAL BANK OF COMMERCE	MRTO00184C	67354	67354	194A
23	ORIENTAL BANK OF COMMERCE	MRTO00184C	78579	78579	194A
24	ORIENTAL BANK OF COMMERCE	MRTO00184C	80547	80547	194A
25	ORIENTAL BANK OF COMMERCE	MRTO00184C	69040	69040	194A
26	ORIENTAL BANK OF COMMERCE	MRTO00184C	80943	80943	194A
27	ORIENTAL BANK OF COMMERCE	MRTO00184C	69380	69380	194A
28	ORIENTAL BANK OF COMMERCE	MRTO00222F	53072	53072	194A
29	ORIENTAL BANK OF COMMERCE	MRTO00222F	53072	53072	194A
30	ORIENTAL BANK OF COMMERCE	MRTO00222F	54053	54053	194A
31	ORIENTAL BANK OF COMMERCE	MRTO00222F	54053	54053	194A
32	ORIENTAL BANK OF COMMERCE	MRTO00222F	55052	55052	194A
33	ORIENTAL BANK OF COMMERCE	MRTO00222F	55052	55052	194A
34	ORIENTAL BANK OF COMMERCE	MRTO00222F	55674	55674	194A
35	ORIENTAL BANK OF COMMERCE	MRTO00222F	55674	55674	194A
36	ORIENTAL BANK OF COMMERCE (JWALAPUR)	MRTO00558F	69723	69723	194A
37	ORIENTAL BANK OF COMMERCE (JWALAPUR)	MRTO00558F	71198	71198	194A
38	ORIENTAL BANK OF COMMERCE (JWALAPUR)	MRTO00558F	72706	72706	194A
39	ORIENTAL BANK OF COMMERCE (JWALAPUR)	MRTO00558F	73142	73142	194A
40	PUNJAB NATIONAL BANK	MRTP03069D	17323	17323	194A
41	PUNJAB NATIONAL BANK	MRTP03069D	17323	17323	194A
42	PUNJAB NATIONAL BANK	MRTP03069D	17323	17323	194A
43	PUNJAB NATIONAL BANK	MRTP03069D	17323	17323	194A
44	PUNJAB NATIONAL BANK	MRTP03069D	17323	17323	194A
45	PUNJAB NATIONAL BANK	MRTP03069D	17323	17323	194A
46	PUNJAB NATIONAL BANK	MRTP03069D	17323	17323	194A
TOTAL				2034718	

Bank Account Detail

S. No.	Bank	Address	Account No	MICR NO	IFSC Code	Type
1	Central Bank of India	HARDWAR	1577844269		CBIN0280274	Saving(Primary)
2	Oriental Bank of Commerce	DEHRADUN ROAD	05722010001080		ORBC0100572	Saving
3	Punjab National Bank	CIVIL LINES, HARIDWAR	092400109251379		PUNB0092400	Saving
4	Punjab National Bank	MAYAPUR, HARIDWAR	392400010013760 8		PUNB0392400	Saving
5	Oriental Bank of Commerce	MAYAPUR HARIDWAR	52452040000010		ORBC0105245	Saving

Details of Members of AOP

S. No.	Name of Member	PAN
1	COMMISSIONER GARHWAL	NA
2	PRINCIPAL SECRETARY AVAS	NA
3	SECRETARY FINANCE	NA
4	SECRETARY TOURISUM	NA
5	SECRETERY IRRIGATION	NA
6	V.C. HDA	NA
7	D.M HARDWAR	NA
8	CHIEF TOWN & COUNTRY PLANNER	NA
9	CHAIRMAN NAGAR NIGAM HARDWAR	NA
10	CHAIRMAN NAGAR PALIKA	NA
11	CHAIRMAN NAGAR PANCHAYAT	NA
12	CHAIRMAN NAGAR PANCHAYAT	NA
13	SECRETERY PAYJAL	NA


Signature

(TANZEEM ALI)

For HARDWAR DEVELOPMENT
AUTHORITY

CompuTax : 521
Girish Mohan Associates

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