

Girish Mohan Associates
Chartered Accountants



MOHAN KUTIR, SANYAS ROAD, KANKHAL,
HARDWAR UTTARAKHAND 249408
Ph. 9837022510, 1334-244510

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 31/03/2019 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 31/03/2019
- ii. in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2019

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 : 25/10/2019
UDIN : 19075511AAAAEH1108

ANNEXURE
STATEMENT OF PARTICULARS

I 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.	93108074
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.	27159093
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)	90000000
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

(Girish Kumar Mohan)
PARTNER

Membership No: 075511
Registration No: 006646C

Place :HARDWAR
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Hardwar Development Authority

Balance Sheet as on 31st March, 2019

<u>Previous Year</u> 31-03-18	<u>Liabilities</u>	<u>Amount</u>	<u>Previous Year</u> 31-03-18	<u>Assets</u>	<u>Amount</u>
469,869,413.39	<u>Reserve Surplus</u> (As Per Annexure "A")	495,358,893.03	23,631,381.39	<u>Fixed Assets</u> (As Per Annexure "G")	24,882,754.39
11,226,053.04	<u>Grant in Aid</u> (As Per Annexure "B")	8,350,996.04	370,234,528.45	<u>Investment</u> (As Per Ann. "H")	388,438,583.45
230,494,368.13	<u>Infrastructure Dev. Fund a/c</u> (As Per Annexure "C")	273,415,354.35	768,138,275.34	<u>Work In Progress</u> (As Per Ann. "I")	946,062,862.34
28,834,664.10	<u>HDA Board Fund</u> As Per Annexure "D"	27,723,068.10	459,968.00	<u>Loan and Advances</u> Advance to Staff	127,388.00
774,304,698.00	<u>Amount Received Against</u> <u>Residential Scheme</u> (As Per Ann. "E")	831,385,124.00	41,924,024.00	Advance to Others	43,767,418.00
<u>1,514,729,196.66</u>		<u>1,636,233,435.52</u>	<u>1,514,729,196.66</u>	<u>Cash & Bank Balance</u> (As Per Ann. "J")	232,954,429.34
		<u>1,636,233,435.52</u>			<u>1,636,233,435.52</u>

Dated:- 25/10/2019


Place:- Hardwar


UDIN:- 19075511AAAAEH1108

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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हरिद्वार विकास प्राधिकरण
हरिद्वार


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Income and Expenditure account for the year ended 31st March, 2019

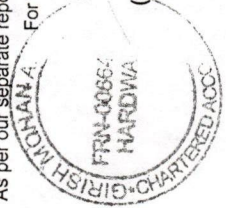
<u>Amount</u> 31-03-18	<u>Particulars</u>	<u>Amount</u> 31-03-18	<u>Particulars</u>	<u>Amount</u> 31-03-19
38,088,832.00	To Salary	45,012,526.00 ✓	By Map Fees	2,591,925.00
75,981.00	To Machinery Repair and Maint.	45,748.00 ✓	By Development Fees	2,502,081.00
137,822.00	To Travelling Expenses	97,327.00 ✓	By Compounding Fees	8,424,676.00
527,027.00	To Computer Networking and Maint.	191,178.00 ✓	By Free Holds Lease Rent	5,630.00
207,019.00	To Vehicle Maint.	187,077.00 ✓	By Misc.Receipts	1,052,238.59
1,181,382.00	To Vehicle Petrol Expenses	1,252,445.00 ✓	By Supervision Fees	2,243,571.00
30,650.00	To Postage Expenses	28,670.00 ✓	By Bank and Other Interest	50,318,878.00
367,955.02	To General/Misc.Expenses	34,808,058.95 ✓	By Stacking Fees	1,125,935.00
1,654,952.00	To Legal Expenses	1,022,534.95 ✓	By Shivlok	43,031.00
1,927,463.00	To Advertisement Expenses	530,820.00 ✓	By Harilok Maintenance	164,405.00
126,475.00	To Guest Welfare	1,962,160.00 ✓	By Land Use Conversion	2,372,992.00
229,461.00	To Stationary Expenses	106,814.00 ✓	By Haritma	2,245,871.00
105,484.00	To Printing Expenses	261,160.00 ✓	By Information Fees	5,180.00
224,024.00	To Telephone Expenses	282,688.00 ✓	By Subdivision Fees	19,982,216.00
2,097,570.00	To Office Repair and Maint.	1,485,840.00 ✓	By Harilok Yojna Maint.	
535,344.00	To Electricity Expenses	226,712.00 ✓	By Form Fees	31,270.00
	To Chairman/Comm. Office	580,109.00 ✓	By Inderlok Yojna Maint.	1,349,308.00
1,396,090.00	To Depreciation	79,706.00 ✓	By Rishilok Fees	2,500.00
6,894,044.00	To Haritma	1,412,342.00 ✓	By Trnsport Nagar Maint.	17,875.00
2,900,479.61	To Harilok Maint.	7,834,598.00 ✓	By Sports Complex Income	29,499,117.00
72,113.00	To Stacking Exps	740,146.00 ✓	By Harl Lok Fees	467,707.00
39,019,084.43	To Transport Nagar Maint.	2,350,284.00 ✓		
	To Labour Cess Exps	29,499,117.00 ✓		
97,799,252.06	Balance c/f	95,190,001.95	Balance c/f	124,446,406.59

Dated:- 25/10/2019
Place:- Hardwar
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As per our separate report of even date attached.
 For Girish Mohan Associates
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(Girish Kumar Mohan)
 Partner
 M.No-075511

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

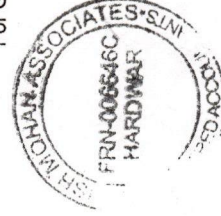
<u>Amount</u>	<u>Particulars</u>	<u>Amount</u>	<u>Particulars</u>	<u>Amount</u>
31-03-18		31-03-19		31-03-19
97,799,252.06	Balance b/f	95,190,001.95		130,145,869.93
199,601.00	To Medicine Expenses	239,186.00		
2,636.00	To News Paper & Periodicals	5,469.00		
1,282,137.00	To Vehicle Rent	1,955,382.00		
37,650.19	To Loss on Sale of F.A			
	To Vivekadheen Exp	100,000.00		
541,786.00	To Master Plan Survey	1,322,651.00		
200,000.00	To Interlok Maint.	835,259.00		
431,550.00	To Pension Contribution	681,050.00		
441,258.00	To Sports Complex Exps			
	To Shive Lok Exps	40,270.00		
29,209,999.68	To Excess of Income Over Expenditure	24,077,137.64		
<u>130,145,869.93</u>		<u>124,446,406.59</u>		<u>124,446,406.59</u>

Dated:- 25/10/2019

Place:- Hardwar

UDIN:- 19075511AAAAEH1108

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



(Signature)

सचिव
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हरिद्वार

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

Annexure "A" of Reserve & Surplus:

Capital Reserve	695,000.00	
Depreciation Reserve	18,275,122.09	18,970,122.09

General Reserve:

Opening Balance	452,311,633.30	
Add :- Excess of Income Over Expenditure	24,077,137.64	
	476,388,770.94	476,388,770.94
		495,358,893.03

Annexure "B" of Grant in Aid 31/03/2019

Ardh Kumbh Mela 2004	-	
Kumbh Mela 2010	3,490,333.88	
Less:- During the Year	-	3,490,333.88
Kumbh Mela 2016		
Op. Balance	7,390,993.16	
Less:- Exps During the Year	2,530,331.00	4,860,662.16
M.P.Fund		
Add:- Receipts During the Year	344,726.00	
Less:- Exps During the Year	344,726.00	-
		8,350,996.04

Annexure "C" of Infrastructure Dev. Fund

Op. Balance	230,494,368.13	
Add:- During the Year	85,820,760.00	
	316,315,128.13	
Less During the Year	42,899,773.78	273,415,354.35

Annexure "D" of HDA Board Fund

Op. Balance	28,834,664.10	
Less:- During the Year	1,111,596.00	27,723,068.10

Dated:- 25/10/2019

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Annexure "E" Amount received Against Residential Scheme 31/03/2019

	<u>Opening Balance</u>	<u>Addition</u>	<u>Closing Balance</u>	
Shyamlok	42,410,664.00	192,574.00	42,603,238.00	
Gayatrilok	38,346,293.00	-	38,346,293.00	
Ashrya Yojna	10,319,260.00	790,099.00	11,109,359.00	
Transport Nagar	233,935,649.00	7,363,358.00	241,299,007.00	
Hari Lok	16,492,181.00		16,492,181.00	
Inderlok Yojna	366,120,793.00	14,605,083.00	380,725,876.00	
P.M Awas Yojna	-	31,936,912.00	31,936,912.00	
Shelter Fund Yojna	66,679,858.00	2,192,400.00	68,872,258.00	
				831,385,124.00

Annexure "I" of Work In Progress(Residential Scheme) 31/03/2019

	<u>Opening Balance</u>	<u>Addition</u>	<u>Closing Balance</u>	
Land: Transport Nagar	209,940,920.00	-	209,940,920.00	
Haridwar				
Aashaf Nargar Roorl	-	163,636,960.00	163,636,960.00	
Gayatri Lok	17,573,552.00	-	17,573,552.00	391,151,432.00

Construction

	<u>Opening Balance</u>	<u>Addition</u>	<u>Closing Balance</u>	
Gayatrilok	1,698,735.10		1,698,735.10	
Ashrya Yojna	4,058,938.62		4,058,938.62	
Ardh Kumbh Mela-92	986,554.07		986,554.07	
Bhavi Yojna	487,500.00		487,500.00	
Inderlok Yojna	402,488,166.27	14,287,627.00	416,775,793.27	
Inderlok Yojna II	16,939,028.00	-	16,939,028.00	
Transport Nagar	113,964,881.28		113,964,881.28	554,911,430.34
				946,062,862.34

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Auditor's Report :As per our separate report
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(Signature)
(Girish Kumar Mohan)
Partner
M.No-075511

(Signature)
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Annexure of Loan and Advances as on 31/03/2019

Loan & Advances to Staff 31/03/2019

(A)	<u>Housing Loan</u>		
	Ramesh Chand Joshi	427,580.00	
	Less:- During the Year	<u>427,580.00</u>	
(B)	<u>Other Advances</u>		
	Shri Balram	32,388.00	32,388.00
	Kameshwar Rathi	95,000.00	95,000.00
	<u>Total (A+B)</u>		<u>127,388.00</u>

Annexure of Loan & Advances to Other 31/03/2019

Security Telephone	114,651.00	
TDS	4,900,162.00	
TDS 13-14	2,256,632.00	
TDS 14-15	3,194,401.00	
TDS 2015-16	2,674,462.00	
TDS 2016-17	2,447,597.00	
TDS 2017-18	2,034,718.00	
TDS 2018-19	1,843,394.00	
Income Tax Demand	10,733,163.00	
Income Tax Paid	<u>13,568,238.00</u>	<u>43,767,418.00</u>

Dated:- 25/10/2019

Place:- Hardwar

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

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Schedule "G" of Fixed Assets as on 31st March 2019

Particulars	Dep. Rate	Original Cost	Addition before Sep.	Addition after sep	Sold/ Trf	Total	Dep.Upto 31-03-18	Dep. Bef.Sep.	Dep. after sep	Total Dep. During yr.	Dep.Upto 31-03-19	W.D.V.as 31-03-18	W.D.V.as 31-03-19
Building	5%	788489.71			-	788489.71	616492.60	8600.00	-	8600.00	625092.60	171997.11	163397.11
Car	15%	1400695.31			-	1400695.31	1400695.32	0.00	-	0.00	1400695.32	0.00	0.00
Gypsy	15%	103850.99			-	103850.99	103850.99	0.00	-	0.00	103850.99	0.00	0.00
Type Writer	15%	108935.74			-	108935.74	108400.80	80.00	-	80.00	108480.80	534.94	454.94
Furniture & Fixture	10%	7200895.08	746,683.00	87,438.00	-	8035016.08	4068507.44	387907.00	4,372.00	392279.00	4460786.44	3132387.64	3574229.64
Electricity Instrument	15%	212521.78			-	212521.78	202492.93	1504.00	-	1504.00	203996.93	10028.86	8524.86
Engg. Instrument	15%	255304.19			-	255304.19	249850.01	818.00	-	818.00	250668.01	5454.22	4636.22
Books	15%	8823.75			-	8823.75	8684.13	21.00	-	21.00	8705.13	139.62	118.62
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	3213.30	6.00	-	6.00	3219.30	41.70	35.70
Generator	15%	149300.00			-	149300.00	147650.44	247.00	-	247.00	147897.44	1649.57	1402.57
Fax Machine	15%	80430.00			-	80430.00	77691.37	411.00	-	411.00	78102.37	2738.63	2327.63
Computer	40%	6126484.75	417,252.00		-	6543736.75	5059614.38	593649.00	-	593649.00	5653263.38	1066870.37	890473.37
Air Conditioner	15%	414557.40			-	414557.40	279705.03	20228.00	-	20228.00	299933.03	134852.38	114624.38
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	5615.33	49.00	-	49.00	5664.33	324.67	275.67
Rehra	15%	3108.66			-	3108.66	3108.66	0.00	-	0.00	3108.66	0.00	0.00
JCB	15%	1543516.00			-	1543516.00	1504379.19	5871.00	-	5871.00	1510250.19	39136.81	33265.81
Telephone Equip.	15%	26730.00			-	26730.00	24692.85	306.00	-	306.00	24998.85	2037.15	1731.15
Photocopy Machine	15%	86786.63			-	86786.63	86786.63	0.00	-	0.00	86786.63	0.00	0.00
Mahindra & Mahindra	15%	300249.44			-	300249.44	300249.44	0.00	-	0.00	300249.44	0.00	0.00
Vehicle Purchase	15%	4571929.00			-	4571929.00	2372821.58	388078.00	-	388078.00	2760899.58	2199107.42	1811029.42
Fridge	15%	5600.00			-	5600.00	4303.00	195.00	-	195.00	4498.00	1297.00	1102.00
		23631381.39	1163935.00	87438.00	0.00	24882754.39	16862780.17	1407970.00	4372.00	1412342.00	18275122.17	6768601.30	6607632.30

Dated:- 25/10/2019

Place:- Hardwar

UDIN:- 19075511AAAAEH1108

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



[Signature]
सचिव

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[Signature]

मुख्य वित्त अधिकारी
हरिद्वार विकास प्राधिकरण
हरिद्वार

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

Annexure "J" of Cash and Bank Balances 31/03/2019

Cash in Hand

Cash at Bank

Central Bank of India-44269	31,533,978.14
Oriental Bank of Commerce-10	22,003,597.96
Oriental Bank of Commerce-1080	10,942,148.41
State Bank of India-11137	3,093,931.82
Axis Bank A/c Roorkee#-80833	20,557,394.00
PNB A/c 330272	10,755,857.44
Vijaya Bank # 451	213,705.04
Axis Bank # 25513	19,128,001.48
PNB BHEL Sect.-5	12,026,032.16
PNB Shivalik Nagar	2,810,299.00
IDBI Bank A/c	1,208,302.00
P.N.B Infra.-137608	23,047,404.77
PNB Roorkee 1379	11,233,145.00
Axis Bank #-44485	31,237,183.12
Axis Bank PM Awas Yojna#-760012	31,936,912.00
OBC A/c (Laksar)#-1686	1,226,537.00

232,954,429.34

Annexure "H" of Investment

FDR

Intt. Accrued on FDR	377,710,382.00	
	<u>10,728,201.45</u>	388,438,583.45

Dated:- 25/10/2019
Place:- Hardwar
UDIN:- 19075511AAAAEH1108

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

[Signature]
मुख्य वित्त अधिकारी
हरिद्वार विकास प्राधिकरण
हरिद्वार

[Signature]
सचिव
हरिद्वार विकास प्राधिकरण
हरिद्वार

Bank Reconciliation Statement

OBC - 010

Balance as per ledger

22,003,597.96

Add:- Cheque issued but not presented upto 31/03/2019


Date	Cheque No.	Amount	
31-03-18	Ch. No. :338350	145684.00	
18-10-18	Ch. No. :23633	4720.00	
31-01-19	Ch. No. :26107	6062.00	
07-03-19	Ch. No. :26186	5000.00	
07-03-19	Ch. No. :26187	5000.00	
07-03-19	Ch. No. :26188	5000.00	
07-03-19	Ch. No. :26189	5000.00	
15-03-19	Ch. No. :26080	3540.00	
27-03-19	Ch. No. :26099	4400.00	
27-03-19	Ch. No. :26097	9669.00	
27-03-19	Ch. No. :26100	1357.00	
27-03-19	Ch. No. :340105	2537.00	
27-03-19	Ch. No. :26098	3858.00	
27-03-19	Ch. No. :340101	4720.00	
27-03-19	Ch. No. :340106	2796.00	
27-03-19	Ch. No. :340103	7818.00	
29-03-19	Ch. No. :340108	3865.00	
29-03-19	Ch. No. :340112	11898.00	
29-03-19	Ch. No. :340109	3886.00	
29-03-19	Ch. No. :340111	3886.00	
29-03-19	Ch. No. :340110	1000.00	
29-03-19	Ch. No. :340114	1075902.00	
29-03-19	Ch. No. :340115	1835.00	
29-03-19	Ch. No. :340117	114.00	
29-03-19	Ch. No. :340116	3084.00	
30-03-19	Ch. No. :340118	3810.00	
30-03-19	Ch. No. :340119	85740.00	
30-03-19	Ch. No. :340121	4950.00	
30-03-19	Ch. No. :340122	20505.00	
30-03-19	Ch. No. :340123	2896.00	
30-03-19	Ch. No. :340120	40392.00	
30-03-19	Ch. No. :340124	7813.00	
		<u>1,488,737.00</u>	<u>1,488,737.00</u>
			<u>23,492,334.96</u>

Less:-

Cheque Deposit Bank But Not Clear up to 31st March 19

12-03-19 18,310.00 18,310.00

Balance as per Bank Statement 23,474,024.96


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हरिद्वार विकास प्राधिकरण
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हरिद्वार



Axis Bank#-44485

Balance as per ledger

31,237,183.12

Add:- Cheque issued but not presented upto 31/03/2019

Date	Cheque No.	Amount
30-03-19	Ch. No. :399754	29,429,117.00
30-03-19	Ch. No. :399755	102,892.00
30-03-19	Ch. No. :399752	1,100,845.00

30,632,854.00**Balance as per Bank Statement**61,870,037.12**Axis Bank#-25513**

Balance as per ledger

19,128,001.48

Cheque Deposit Bank But Not Clear up to 31st March 19

Date	Cheque No.	Amount
31-01-19	Ch. No. :162595	186,322.00

186,322.00**Balance as per Bank Statement**19,314,323.48**SBI Bank A/c#- 11137**

Balance as per ledger

3,093,931.82

Add:- Cheque issued but not presented upto 31/03/2019

Date	Cheque No.	Amount
31-03-19	Ch. No. :539456	82,922.00
	Ch No:-539452 Wrongly Debited	(100,953.00)

82,922.00

(100,953.00)

3,075,900.82

Balance as per Bank Statement3,075,900.82**PNB Ahmedpur (Ardh Kumbh)#-330272**

Balance as per ledger

10,755,857.44

Add:- Cheque issued but not presented upto 31/03/2019

Date	Cheque No.	Amount
17-04-17	Ch. No. :786237	1,500,454.00
18-09-18	Ch. No. :790713	4,387.00
18-09-18	Ch. No. :790714	20,182.00
18-09-18	Ch. No. :790719	10,512.00

1,535,535.00**Balance as per Bank Statement**12,291,392.44

Dated:- 25/10/2019

Place:- Hardwar

UDIN:- 19075511AAAAEH1108

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

मुख्य वित्त अधिकारी
हरिद्वार विकास प्राधिकरण
हरिद्वार

सचिव

हरिद्वार विकास प्राधिकरण
हरिद्वार



(Girish Kumar Mohan)
Partner
M.No-075511

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:-

- a) 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.
- b) 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.
- c) 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:-

- (i) 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.
- (ii) 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:

- (I) 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 un-certainty in its collection.
- (II) 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.



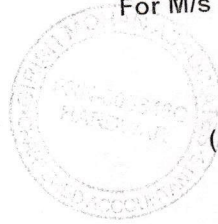
7. TAXATION

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 is 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) Banks have been reconciled upto 31/03/2019.
- 3) Fixed Asset Register and Stock Register for Consumable Items should be maintained.
- 4) Rs. 8,58,20,760.00 has been transferred to Infrastructure Development Fund and Rs. 4,28,99,773.78 has been shown as expenditure during the year. Rs. 11,11,596.00 has been shown as Expenditure under HDA Board Fund.
- 5) Rs. 25,30,331.00 has been shown as Expenditure under the Head Kumbh Mela 2016.

For M/s Girish Mohan Associates
Chartered Accountants



(Girish Kumar Mohan)

Place :HARDWAR
Date : 25/10/2019