

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 31/03/2020 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: -

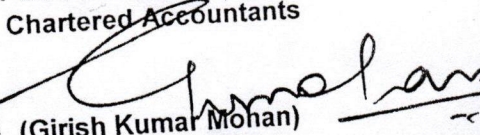
- i. in the case of the balance sheet of the state of affairs of the above-named institution as at 31/03/2020
- ii. in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2020

The prescribed particulars are annexed hereto.

Place :HARDWAR
Date : 29/12/2020
UDIN : 20075511AAAAEC1520



For Girish Mohan Associates
Chartered Accountants


(Girish Kumar Mohan)
PARTNER

Membership No: 075511
Registration No: 006646C

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.	116144532
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.	66401279
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)	260600000
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

Place :HARDWAR
Date : 29/12/2020
UDIN : 20075511AAAAEC1520



For Girish Mohan Associates
Chartered Accountants

(Signature)
(Girish Kumar Mohan)
PARTNER

Membership No: 075511
Registration No: 006646C

Hardwar Development Authority

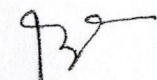
Balance Sheet as on 31st March, 2020


Previous Year 31-03-19	Liabilities	Amount	Previous Year 31-03-19	Assets	Amount
469,869,413.39	Reserve Surplus (As Per Annexure "A")	572,812,951.93	23,631,381.39	Fixed Assets (As Per Annexure "G")	26,699,811.39
11,226,053.04	Grant in Aid (As Per Annexure "B")	9,288,262.04	370,234,528.45	Investment (As Per Ann. "H")	414,961,822.45
230,494,368.13	Infrastructure Dev. Fund a/c (As Per Annexure "C")	494,779,631.35	768,138,275.34	Work In Progress (As Per Ann. "I")	952,611,769.34
28,834,664.10	HDA Board Fund As Per Annexure "D"	27,723,068.10	459,968.00	Loan and Advances	33,596.00
774,304,698.00	Amount Received Against Residential Scheme (As Per Ann. "E")	857,101,313.85	41,924,024.00	Advance to Staff	47,529,209.00
			310,341,019.48	Cash & Bank Balance (As Per Ann. "J")	519,869,019.09
		<u>1,961,705,227.27</u>	<u>1,514,729,196.66</u>		<u>1,961,705,227.27</u>
<u>1,514,729,196.66</u>					

Dated:- 29/12/2020

Place:- Hardwar

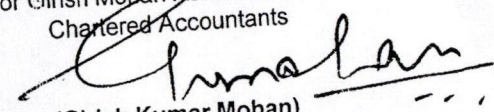
UDIN:- 20075511 AAAAELIS20


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




 (Girish Kumar Mohan)
 Partner
 M.No-075511

Hardwar Development Authority

Income and Expenditure account for the year ended 31st March, 2020

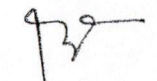
<u>Amount</u> 31-03-19	<u>Particulars</u>	<u>Amount</u> 31-03-20	<u>Amount</u> 31-03-19	<u>Particulars</u>	<u>Amount</u> 31-03-20
45,012,526.00	To Salary	50,051,763.00	2,591,925.00	By Map Fees	4,179,600.62
45,748.00	To Machinery Repair and Maint.	106,936.00	2,502,081.00	By Development Fees	6,906,264.00
97,327.00	To Travelling Expenses	63,726.00	8,424,676.00	By Compounding Fees	32,168,828.08
191,178.00	To Computer Networking and Maint.	208,051.00	5,630.00	By Free Holds Lease Rent	169,345.00
187,077.00	To Vehicle Maint.	240,431.00	1,052,238.59	By Misc.Receipts	887,790.00
1,252,445.00	To Vehicle Petrol Expenses	1,341,022.00	2,243,571.00	By Supervision Fees	3,623,629.00
28,670.00	To Postage Expenses	27,970.00	50,318,878.00	By Bank and Other Interest	41,306,710.00
1,022,534.95	To General/Misc.Expenses	837,901.80	1,125,935.00	By Stacking Fees	3,107,819.00
530,820.00	To Legal Expenses	1,243,220.00	43,031.00	By Shivlok	26,710.00
1,962,160.00	To Advertisement Expenses	330,392.00	164,405.00	By Harilok Maintenance	226,795.00
106,814.00	To Guest Welfare	114,887.00	2,372,992.00	By Land Use Conversion	3,503,720.00
261,160.00	To Stationary Expenses	203,680.00	2,245,871.00	By Haritma	6,215,638.00
226,712.00	To Printing Expenses	-	5,180.00	By Information Fees	5,110.00
282,688.00	To Telephone Expenses	322,247.00	19,982,216.00	By Subdivision Fees	45,256,689.00
1,485,840.00	To Office Repair and Maint.	2,197,016.00	31,270.00	By Form Fees	-
580,109.00	To Electricity Expenses	581,015.00	1,349,308.00	By Inderlok Yojna Maint.	1,495,864.00
79,706.00	To Chairman/Comm.Office	40,356.00	2,500.00	By Rishilok Fees	-
1,412,342.00	To Depreciation	1,421,191.00	17,875.00	By Trnsport Nagar Maint.	170,350.00
7,834,598.00	To Haritima	7,999,389.00	29,499,117.00	By Labour Cess Income	65,694,186.00
740,146.00	To Harilok Manit.	679,754.00	467,707.00	By Hari Lok Fees	556,439.00
2,350,284.00	To Transport Nagar Maint.	-			
29,499,117.00	To Labour Cess Exps	65,694,186.00			
95,190,001.95	Balance c/f	133,705,133.80	124,446,406.59	Balance c/f	215,501,486.70

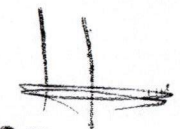
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Dated:- 29/12/2020

Place:- Hardwar

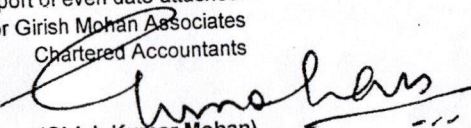
UDIN:- 20075511 AAAAEC1520


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 हरिद्वार विकास प्राधिकरण
 हरिद्वार

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




 (Girish Kumar Mohan)
 Partner
 M.No-075511

Hardwar Development Authority

Income and Expenditure account for the year ended 31st March 2020

<u>Amount</u> 31-03-19	<u>Particulars</u>	<u>Amount</u> 31-03-20	<u>Amount</u> 31-03-19	<u>Particulars</u>
95,190,001.95	Balance b/f	133,705,133.80	124,446,406.59	
239,186.00	To Medicine Expenses	84,453.00		
5,469.00	To News Paper & Periodicals	-		
1,955,382.00	To Vehicle Rent	2,971,522.00		
100,000.00	To Vivekadheen Exp	200,000.00		
1,322,651.00	To Master Plan Survey	1,822,669.00		
835,259.00	To Inderlok Maint.	684,841.00		
681,050.00	To Pension Contribution	-		
40,270.00	To Shive Lok Exps	-		
24,077,137.64	To Excess of Income Over Expenditure	76,032,867.90		
<u>124,446,406.59</u>		<u>215,501,486.70</u>	<u>124,446,406.59</u>	

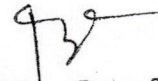
Amount
31-03-20
215,501,486.70


215,501,486.70

Dated:- 29/12/2020

Place:- Hardwar

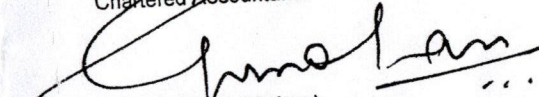
UDIN:- 2075511A88A8C1520


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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

Annexure "A" of Reserve & Surplus:

Capital Reserve
Depreciation Reserve

695,000.00
19,696,313.09

20,391,313.09

General Reserve:

Opening Balance
Add :- Excess of Income Over Expenditure

476,388,770.94
76,032,867.90
552,421,638.84

552,421,638.84
572,812,951.93

Annexure "B" of Grant in Aid 31/03/2020

Kumbh Mela 2010
Less:- During the Year

3,490,333.88
-

3,490,333.88

Kumbh Mela 2016

Op. Balance
Less:- Exps During the Year

4,860,662.16
302,734.00
4,557,928.16
1,240,000.00

5,797,928.16

Add:- During the Year

9,288,262.04

Annexure "C" of Infrastructure Dev. Fund

Op. Balance
Add:- During the Year

273,415,354.35
227,644,324.00
501,059,678.35
6,280,047.00

494,779,631.35

Less During the Year

Annexure "D" of HDA Board Fund

Op. Balance
Less:- During the Year

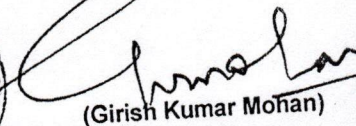
27,723,068.10
-

27,723,068.10

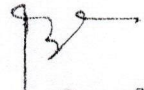
Dated:- 29/12/2020
Place:- Hardwar
UDIN:-


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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Annexure "E" Amount received Against Residential Scheme 31/03/2020

	<u>Opening Balance</u>	<u>Addition</u>	<u>Closing Balance</u>
Shyamlok	42,603,238.00	23,807.00	42,627,045.00
Gayatri Lok	38,346,293.00	-	38,346,293.00
Ashrya Yojna	11,109,359.00	536,056.00	11,645,415.00
Transport Nagar	241,299,007.00	7,683,666.85	248,982,673.85
Hari Lok	16,492,181.00	-	16,492,181.00
Inderlok Yojna	380,725,876.00	787,478.00	381,513,354.00
P.M Awas Yojna	31,936,912.00	1,281,347.00	33,218,259.00
Shelter Fund Yojna	68,872,258.00	15,403,835.00	84,276,093.00
			<u>857,101,313.85</u>

Annexure "I" of Work In Progress (Residential Scheme) 31/03/2020

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

Construction

	<u>Opening Balance</u>	<u>Addition</u>	<u>Closing Balance</u>
Gayatri Lok	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	416,775,793.27	6,715,629.00	423,491,422.27
Inderlok Yojna II	16,939,028.00	(166,722.00)	16,772,306.00
Transport Nagar	113,964,881.28	-	113,964,881.28
			<u>561,460,337.34</u>
			<u>952,611,769.34</u>

Dated:- 29/12/2020
Place:- Hardwar
UDIN:-

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)
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हरिद्वार विकास प्राधिकरण
हरिद्वार

(Signature)
विकास प्राधिकरण

Annexure "J" of Cash and Bank Balances 31/03/2020

15.00

Cash in Hand

Cash at Bank

Central Bank of India-44269
Oriental Bank of Commerce-10
Oriental Bank of Commerce-1080
State Bank of India-85853Z
Axis Bank A/c Roorkee#-80833
PNB A/c 330272
Vijaya Bank # 451
Axis Bank # 25513
PNB BHEL Sect.-5
PNB Shivalik Nagar
IDBI Bank A/c
P.N.B Infra.-137608
PNB Roorkee 1379
Axis Bank #-44485
Axis Bank PM Awas Yojna#-760012
OBC A/c (Laksar)#-1686

76,928,509.14
98,336,722.89
373,500.41
16,528,618.82
44,614,825.00
10,937,341.44
221,638.04
142,527,455.10
13,743,287.16
2,910,226.00
17,235,271.00
28,961,273.97
23,277,322.00
5,433,590.12
33,218,259.00
4,621,164.00

519,869,019.09

Annexure "H" of Investment

FDR

Intt. Accrued on FDR

404,233,621.00

10,728,201.45

414,961,822.45

Dated:-

Place:- Hardwar

UDIN:-

29/12/2020

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

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Annexure of Loan and Advances as on 31/03/2020

Loan & Advances to Staff 31/03/2020

(A)	<u>Other Advances</u>		
	Shri Balram	32,388.00	
	Ashok Tiwari	308.00	
	Sandeep Joshi	315.00	
	Vinay Kumar	585.00	33,596.00
			<u>33,596.00</u>
	<u>Total</u>		

Annexure of Loan & Advances to Other 31/03/2020

	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	
	TDS 2019-20	2,022,947.00	
	Income Tax Demand	10,733,163.00	
	Income Tax Paid (14-15 & 15-16)	13,568,238.00	
	Service Tax Demand Paid	1,738,844.00	47,529,209.00
			<u>47,529,209.00</u>

Dated:- 29/12/2020
Place:- Hardwar
UDIN:-

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
हरिद्वार

(Signature)
सचिव
हरिद्वार विकास प्राधिकरण
हरिद्वार

Schedule "G" of Fixed Assets as on 31st March 2020

Particulars	Dep. Rate	Original Cost	Addition before Sep.	Addition d/ Trf after sep	Total	31-03-19		Dep. after sep	Total Dep. During Yr.	31-03-20		W.D.V as 31-03-19	W.D.V as 31-03-20
						Dep. upto	Dep. Bef. Sep.			Dep. upto	W.D.V as 31-03-19		
Building	5%	788489.71	-	-	788489.71	625092.60	8170.00	-	8170.00	633262.60	163397.11	155227.11	0.00
Car	15%	1400695.31	-	-	1400695.31	1400695.32	0.00	-	0.00	1400695.32	0.00	0.00	0.00
Gypsy	15%	103850.99	-	-	103850.99	103850.99	0.00	-	0.00	103850.99	0.00	0.00	0.00
Type Writer	15%	108935.74	-	-	108935.74	108480.80	68.00	-	68.00	108548.80	454.94	386.94	0.00
Furniture & Fixture	10%	8035016.08	136,774.00	-	9029745.08	4460786.44	371100.00	-	42,898.00	4874784.44	3574229.64	4154960.64	7245.86
Electricity Instrument	15%	212521.78	-	-	212521.78	203996.93	1279.00	-	1279.00	205275.93	8524.86	7245.86	0.00
Engg. Instrument	15%	255304.19	-	-	255304.19	250668.01	695.00	-	695.00	251363.01	4836.22	3941.22	0.00
Books	15%	8823.75	-	-	8823.75	8705.13	18.00	-	18.00	8723.13	118.62	100.62	0.00
Cassette Player	15%	2303.00	-	-	2303.00	2299.79	0.00	-	0.00	2299.79	3.21	3.21	0.00
Cycle	15%	3255.00	-	-	3255.00	3219.30	5.00	-	5.00	3224.30	35.70	30.70	0.00
Generator	15%	149300.00	-	-	149300.00	147897.44	210.00	-	210.00	148107.44	1402.57	1192.57	0.00
Fax Machine	15%	80430.00	-	-	80430.00	78102.37	349.00	-	349.00	78451.37	2327.63	1978.63	0.00
Computer	40%	6543736.75	325,082.00	-	7366064.75	5653263.38	486222.00	-	585671.00	6238934.38	890473.37	1127130.37	97430.38
Air Conditioner	15%	414557.40	-	-	414557.40	299933.03	17194.00	-	17194.00	317127.03	114624.38	0.00	0.00
Gypsy UP10B-9333	15%	231674.96	-	-	231674.96	231674.96	0.00	-	0.00	231674.96	275.67	234.67	0.00
Aquaguard	15%	5940.00	-	-	5940.00	5664.33	41.00	-	41.00	5705.33	0.00	0.00	0.00
Rehra	15%	3108.66	-	-	3108.66	3108.66	0.00	-	0.00	3108.66	0.00	0.00	0.00
JCB	15%	1543516.00	-	-	1543516.00	1510250.19	4990.00	-	4990.00	1515240.19	33265.81	28275.81	1471.15
Telephone Equip.	15%	26730.00	-	-	26730.00	24998.85	260.00	-	260.00	25258.85	0.00	0.00	0.00
Photocopy Machine	15%	86786.63	-	-	86786.63	86786.63	0.00	-	0.00	86786.63	0.00	0.00	0.00
Mahindra & Mahindra	15%	300249.44	-	-	300249.44	300249.44	0.00	-	0.00	300249.44	1811029.42	1422951.42	937.00
Vehicle Purchase	15%	4571929.00	-	-	4571929.00	2760899.58	388078.00	-	388078.00	3148977.58	1102.00	7003498.30	937.00
Fridge	15%	5600.00	-	-	5600.00	4498.00	165.00	-	165.00	4663.00	1102.00	7003498.30	937.00
		24882754.39	461856.00	1355201.00	26699811.39	18275122.17	1278844.00	-	1421191.00	19696313.17	6607632.30	7003498.30	937.00

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

For Girish Mehan Associates
Chartered Accountants

(Girish Kumar Mohan)
Partner
M.No-075511

Dated:- 29/12/2020
Place:- Hardwar
UDINI:-

मुख्य वित्त अधिकारी
हरिद्वार विकास प्राधिकरण
हरिद्वार

हरिद्वार विकास प्राधिकरण
हरिद्वार



Bank Reconciliation Statement

98,336,722.89

OBC - 010

Balance as per ledger

Add:- Cheque issued but not presented upto 31/03/2020

Date	Cheque No.	Amount
		145684.00
31-03-18	Ch. No. :338350	3000.00
21-10-19	Ch. No. :30642	793.00
07-01-20	Ch. No. :32188	3000.00
02-03-20	Ch. No. :33162	12130.00
02-03-20	Ch. No. :33168	6372.00
11-03-20	Ch. No. :33191	118.00
12-03-20	Ch. No. :33194	5309.00
18-03-20	Ch. No. :33200	1561.00
18-03-20	Ch. No. :33206	74820.00
18-03-20	Ch. No. :33210	36809.00
19-03-20	Ch. No. :33761	7809.00
19-03-20	Ch. No. :33762	20901.00
19-03-20	Ch. No. :33763	50750.00
19-03-20	Ch. No. :33764	3400.00
23-03-20	Ch. No. :33766	6730.00
23-03-20	Ch. No. :33769	1057.00
23-03-20	Ch. No. :33770	3880.00
23-03-20	Ch. No. :33771	1120.00
23-03-20	Ch. No. :33773	15905.00
24-03-20	Ch. No. :33778	14820.00
24-03-20	Ch. No. :33779	5487.00
24-03-20	Ch. No. :33780	5310.00
24-03-20	Ch. No. :33781	34227.00
24-03-20	Ch. No. :33536	9617.00
24-03-20	Ch. No. :32783	34444.00
24-03-20	Ch. No. :33537	154640.00
26-03-20	Ch. No. :33538	244.00
30-03-20	Ch. No. :33547	16482.00
30-03-20	Ch. No. :33550	1829.00
30-03-20	Ch. No. :33551	8700.00
30-03-20	Ch. No. :33552	698.00
30-03-20	Ch. No. :33556	21926.00
30-03-20	Ch. No. :33549	10332.00
30-03-20	Ch. No. :33548	365.00
30-03-20	Ch. No. :33553	323.00
30-03-20	Ch. No. :33555	162.00
30-03-20	Ch. No. :33554	190290.00
30-03-20	Ch. No. :33557	135087.00
30-03-20	Ch. No. :33558	17,800.00
04-02-20	Direct Cash Deposit	1,063,931.00

1,063,931.00
99,400,653.89

Less:-

Cheque Deposit Bank But Not Clear up to 31st March 20

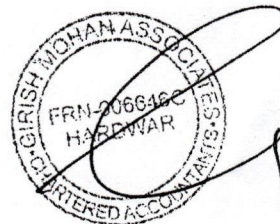
03-03-20
10-07-19 Wrongly Debited by Bank ch-89491

64,077.00
7171.00

71,248.00

99,329,405.89

Balance as per Bank Statement



PNB Ahmedpur (Ardh Kumbh)#-330272

Balance as per ledger

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

Date 17-04-17 Cheque No. Ch. No. :786237

Amount
1,500,454.00

10,937,341.44

1,500,454.00

12,437,795.44

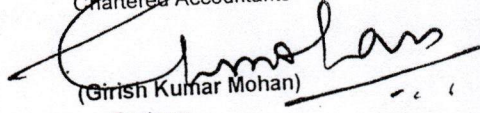
Balance as per Bank Statement

Dated:- 29-12-2020

Place:- Hardwar

UDIN:- 20075511AAAAEC1520

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


(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:

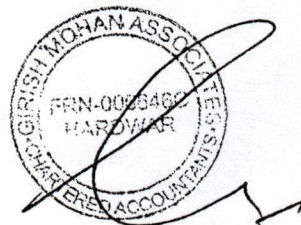
Investments have been made in fixed Deposits in Schedule Banks in compliance with Section 11(5) of the income tax act, 1961

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. Separate Books of Accounts for various schemes should be made.
- 2) Banks have been reconciled upto 31/03/2020.
- 3) Fixed Asset Register and Stock Register for Consumable Items should be maintained.
- 4) Rs. 22,76,44,324.00 has been transferred to Infrastructure Development Fund and Rs. 62,80,047.00 has been shown as expenditure during the year.
- 5) Rs. 3,02,734.00 has been shown as Expenditure under the Head Kumbh Mela 2016 and Rs. 12,40,000.00 as Addition.
- 6) The details of Project undertaken and funds allocated/spent are enclosed as per annexure provided by Management.

Place :HARDWAR

Date : 29/12/2020



(Girish Kumar Mohan)

For M/s Girish Mohan Associates
Chartered Accountants

Girish Kumar Mohan