



India Habitat Centre

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Annual Accounts  
2012-2013

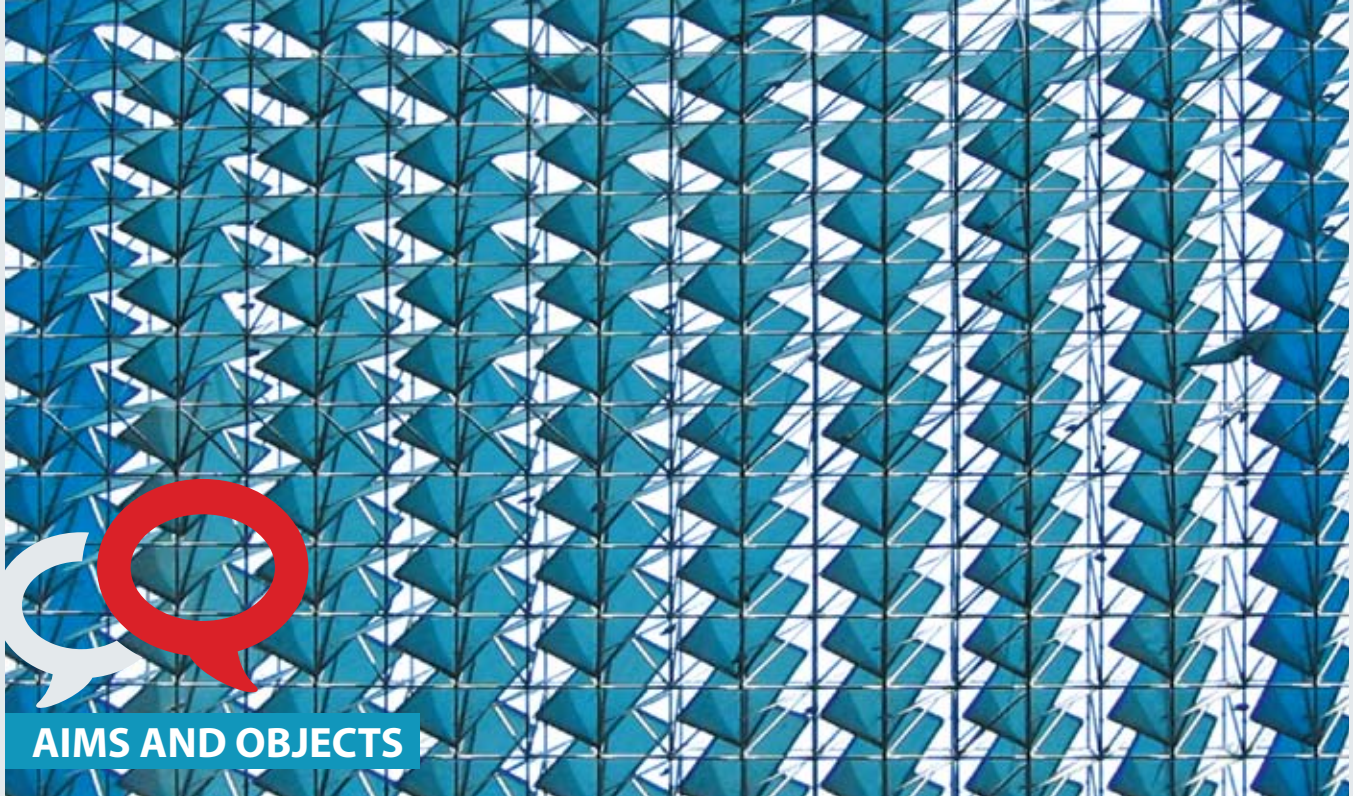
Enabling Awareness, Expressions and Linkages



*Annual  
Accounts*

**2012-2013**





## AIMS AND OBJECTS

Develop an integrated physical environment in which various professions and institutions dealing with different facets of habitat and habitat related environmental issues would function, interact and attempt to resolve habitat related problems in a coordinated manner.

Promote awareness in regard to habitat related environmental issues including water, air, noise and waste pollution, energy and its conservation, water and human waste management and other such matters.

Promote better urban and rural settlements relevant to the Indian social, cultural, and economic context and related to the lifestyle of its people.

Inculcate better awareness and sensitivity in regard to all aspects of creative human activity including the significance of art in habitat.

Document all relevant information pertaining to habitat, human settlements and environmental issues.

Advise and if needed, assist the Government in the formation and implementation policies relating to habitat, and human settlements.

Promote education, research, training and professional development on habitat and human settlement and environment related issues.

Organise and promote conferences, seminars, lectures, public debates and exhibitions in matters relating to habitat, human settlements and environment.

Offer awards, prizes, scholarships and stipends in furtherance of the objectives of the Centre.

Cooperate and collaborate with other national or international institutions in furtherance of the objectives of the Centre.

Acquire, hold, improve and develop lands and construct building and related facilities on behalf of the Members of the Centre.

Organise and maintain residential hostels, restaurants and other amenities for its members, their guests and non-members invited by the Centre.

Maintain and keep in good repair all buildings and common services.

Constitute or cause to be constituted Regional Centres at convenient places to promote the objectives of the Centre.

Do all such other lawful activities as the Centre considers conducive to the attainment of all or any of the above objectives.

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## AUDITORS' REPORT

We have audited the attached Balance Sheet of The India Habitat Centre, New Delhi as at March 31, 2013, the Income & Expenditure account and the Receipt & Payments account for the year ended on that date which are annexed thereto. These financial statements are the responsibility of the management of The India Habitat Centre. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain a reasonable assurance that the financial statements are free of material misstatement. An audit includes examining, on a test check basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

We further report that:

1. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. In our opinion proper books of account as required by law have been kept by the Centre so far as appears from our examination of the books.
3. The Balance Sheet, Income & Expenditure account and the Receipt & Payments accounts dealt with by this report are in agreement with the books of account.
4. In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with significant accounting policies 1 to 8 and the notes to the accounts 1 to 11 appearing thereon give a true and fair view:
  - (a) In the case of the Balance Sheet of the state of affairs of the Centre as at March 31, 2013;
  - (b) In the case of the Income & Expenditure account of the excess of income over expenditure for the year ended March 31, 2013; and
  - (c) In the case of the Receipts & Payments account the receipts and payments made during the year.

For V. Sahai Tripathi & Co.  
Chartered Accountants  
Firm Regn. No. 000262N

- Sd -  
(Mahesh Sahai)  
Partner

Place: New Delhi  
Dated: December 20, 2013

Membership No.: 6730

**BALANCE SHEET**

As at March 31, 2013

Particulars	Schedule	March 31, 2013 (₹)		March 31, 2012 (₹)	
<b>Sources of Funds</b>					
Admission Fees	1		21,58,45,872		20,59,09,732
Amount received from Allottees Institutional Members towards IHC Building Complex	2		1,02,73,33,823		1,02,73,33,823
Balance of Income & Expenditure A/C			19,61,78,510		17,80,27,658
Balance as per Receipt & Payments A/C of Facilities & Repair and Maintenance and running expenses of IHC Building	8		8,63,07,098		11,48,05,765
Balance as per Receipt & Payments A/C of Habitat Film Club	9		12,76,180		16,18,654
Balance of Receipt & Payments A/C of Grant for Specific Purposes	10		8,79,666		21,83,803
<b>Total</b>			<b>1,52,78,21,149</b>		<b>1,52,98,79,435</b>
<b>Application of Funds</b>					
IHC Building Complex & Other Assets	3		1,28,95,52,962		1,28,19,30,235
Fixed Assets	4		35,98,601		40,11,151
Current Assets	5	23,68,49,304		24,66,96,131	
Less : Current Liabilities	6	2,07,70,086	21,60,79,218	1,79,27,090	22,87,69,041
Balance as per Receipt & Payments A/C of Habitat Learning Centre	7		1,85,90,368		1,51,69,008
<b>Total</b>			<b>1,52,78,21,149</b>		<b>1,52,98,79,435</b>
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- Sd -  
S. Prabakaran  
General Manager Finance

- Sd -  
R. M. S. Liberhan  
Director

- Sd -  
Kiran Karnik  
President

As per our report of even date attached  
For V. Sahai Tripathi & Co.  
Chartered Accountants

Place: New Delhi  
Dated: December 20, 2013

- Sd -  
(Mahesh Sahai)  
Partner  
Membership No.: 6730

## INCOME & EXPENDITURE ACCOUNT

For the year ended March 31, 2013

Particulars	March 31, 2013 (₹)	March 31, 2012 (₹)
<b>Income</b>		
Interest received	1,09,75,693	1,20,14,708
Membership Application Processing Fee	1,55,562	92,411
Miscellaneous Receipts	3,67,157	3,66,047
Receipt for Seminars	8,88,116	5,75,000
Sale of Application Forms	7,780	71,500
Annual Subscription from Members	4,45,00,910	4,36,98,003
Miscellaneous Receipt from HLRC	1,09,674	1,10,399
Receipts for Cricket & Table Tennis Tournament	3,17,248	3,07,500
<b>Total</b>	<b>5,73,22,140</b>	<b>5,72,35,568</b>
<b>Expenditure</b>		
Establishment	1,28,47,568	1,19,10,382
Communication	10,18,545	10,21,711
Travelling & Conveyance	16,60,567	11,66,385
Rent/Maintenance and Hire Charges	15,99,979	15,30,389
Vehicle and Other Maintenance Charges	3,49,050	2,93,259
Audit Fees	1,25,000	1,00,000
Internal Audit Fees	5,99,685	5,14,800
Finance Charges	1,30,904	1,09,873
Other Administrative Expenses	58,81,211	51,00,456
Depreciation	11,49,881	11,87,830
Staff Welfare	3,90,555	3,62,493
Seminar and Conference Expenses	36,02,850	38,13,330
Payment for Cricket & Table Tennis Tournament	5,63,435	5,73,834
<b>Expenses of Habitat Library &amp; Resource Centre</b>		
Books, Periodicals, Internet & Software Expenses	16,88,911	18,54,676
Salary	53,89,731	43,11,347
Newsletter Printing & Postage Expenses	3,23,948	88,110
Consultancy Charges	9,71,000	5,79,600
Conveyance	2,47,793	1,64,712
Other Administrative Expenses	4,93,447	8,34,565
Excess of Income over Expenditure carried down	1,82,88,080	2,17,17,816
<b>Total</b>	<b>5,73,22,140</b>	<b>5,72,35,568</b>
Balance of Excess of Income over Expenditure brought forward from the Previous Year	17,80,27,658	15,84,51,526
Add: Excess of Income over Expenditure for the Year brought down	1,82,88,080	2,17,17,816
	19,63,15,738	18,01,69,342
Prior Period Adjustment	(1,37,228)	(21,41,684)
<b>Balance of Income over Expenditure transferred to Balance Sheet</b>	<b>19,61,78,510</b>	<b>17,80,27,658</b>

- Sd -  
S. Prabhakaran  
General Manager Finance

- Sd -  
R. M. S. Liberhan  
Director

- Sd -  
Kiran Karnik  
President

As per our report of even date attached  
For V. Sahai Tripathi & Co.  
Chartered Accountants

Place: New Delhi  
Dated: December 20, 2013

- Sd -  
(Mahesh Sahai)  
Partner  
Membership No.: 6730

**SCHEDULE - 1****Admission Fees**

<b>Particulars of Membership Entrance Fees</b>	<b>As at 31.03.2013 (₹)</b>	<b>As at 31.03.2012 (₹)</b>
Corporate	12,13,60,000	11,38,35,000
Associate	7,58,25,000	7,39,35,000
Ordinary	36,95,000	36,95,000
Founders	62,500	62,500
Non-Resident Indians	92,96,788	90,18,648
Life	5,50,000	5,50,000
Long-term Temporary Indian Nationals	15,50,445	13,77,445
Diplomatic Missions	27,02,527	27,02,527
Institutional Members for Additional Membership	8,03,612	7,33,612
<b>As per Balance Sheet</b>	<b>21,58,45,872</b>	<b>20,59,09,732</b>



## SCHEDULE - 2

### Amount received from Allottees Institutional Members towards IHC Building Complex

Particulars	As at 31.03.2013 (₹)	As at 31.03.2012 (₹)
<b>A. Amounts</b>		
All India Brick and Tile Manufacturers Federation	31,97,500	31,97,500
All India Housing Development Association	30,37,500	30,37,500
Association of Indian Automobile Manufacturers	1,34,75,000	1,34,75,000
Building Materials & Technology Promotion Council	2,35,09,250	2,35,09,250
Central Building Research Institute	40,50,000	40,50,000
Centre for Science & Environment	85,54,500	85,54,500
Centre for Science & Technology for Non-Aligned & Other Developing Countries	1,30,75,000	1,30,75,000
Centre for Development Studies & Activities	12,50,000	12,50,000
Confederation of Indian Industry	1,27,25,000	1,27,25,000
Consultancy Development Centre	2,09,50,000	2,09,50,000
Council for Advancement of People's Action & Rural Technology	6,74,05,950	6,74,05,950
Council of Architecture	40,50,000	40,50,000
Delhi Management Association	40,50,000	40,50,000
Delhi Policy Group	41,04,100	41,04,100
Delhi Urban Arts Commission *	2,43,27,500	2,43,27,500
Foundation for Universal Responsibility	23,77,950	23,77,950
Housing & Urban Development Corporation Limited #	23,06,06,320	23,06,06,320
Housing Development Finance Corporation Limited #	1,65,52,422	1,65,52,422
Indian Renewable Energy Development Agency	2,41,34,900	2,41,34,900
Indo-French Centre for the Promotion of Advanced Research	1,43,25,000	1,43,25,000
Infrastructure Leasing & Financial Services Limited #	2,98,96,288	2,98,96,288
Institute of Social Studies Trust	40,50,000	40,50,000
Indian Council for Research on International Economic Relations	2,01,62,300	2,01,62,300
International Labour Organisation	6,53,75,000	6,53,75,000
National Housing Bank #	14,43,85,415	14,43,85,415
National Foundation for India	1,57,25,000	1,57,25,000
National Institute of Design	20,25,000	20,25,000
National Institute of Urban Affairs *	4,05,00,000	4,05,00,000
National Capital Region - Planning Board	1,81,42,300	1,81,42,300
MacArthur Foundation	28,83,600	28,83,600
Population Council	1,35,23,500	1,35,23,500
Research & Information System for Non-Aligned & Other Developing Countries	2,25,60,500	2,25,60,500
Society for Development Studies	40,50,000	40,50,000
The Energy and Resources Institute	12,11,32,350	12,11,32,350
University of Pennsylvania Institute for the Advanced study of India	43,17,500	43,17,500
Vikram Sarabhai Foundation	30,37,500	30,37,500
Municipal Corporation of Delhi Slum Wing	1,34,03,070	1,34,03,070
	1,02,09,27,215	1,02,09,27,215
<b>B. Interest on delayed Payment from Allottees</b>	<b>33,87,166</b>	<b>33,87,166</b>
<b>C. Amount Received Towards Extra Fire Detectors</b>	<b>30,19,442</b>	<b>30,19,442</b>
<b>As per Balance Sheet</b>	<b>1,02,73,33,823</b>	<b>1,02,73,33,823</b>

\* Fully/partly paid by HUDCO

# Includes land premium of ₹ 7.36 Cr. received at commercial rates as demanded by L&DO subject to confirmation by L&DO, with reference to area.

**SCHEDULE - 3****IHC Building Complex & Other Assets**

<b>Particulars</b>	<b>As at 31.03.2013 (₹)</b>	<b>As at 31.03.2012 (₹)</b>
(i) Land	17,69,82,548	17,69,82,548
(ii) Building & Civil Works	61,68,92,208	61,67,20,437
(iii) Electrical Equipment & Fittings	8,88,48,403	8,74,28,397
(iv) Audio Visual	1,57,59,113	1,57,59,113
(v) Air-conditioning Plant	17,68,06,257	17,65,93,339
(vi) Computer/Data Processing Equipment	3,62,66,917	3,62,66,917
(vii) Furniture & Fixtures	73,49,960	73,49,960
(viii) Plant & Machinery	85,86,278	85,86,278
(ix) Lifts	2,34,17,207	2,34,17,207
(x) Other Assets	56,87,126	56,87,126
(xi) D. G. Set	1,84,85,354	1,84,85,354
(xii) Electric Substation	5,23,14,848	5,23,14,848
(xiii) Fire Fighting Equipment	4,28,59,662	4,28,59,662
(xiv) Air-conditioner Low Side	19,89,647	19,89,647
(xv) Water Treatment Plant	1,73,07,434	1,14,89,402
<b>As per Balance Sheet</b>	<b>1,28,95,52,962</b>	<b>1,28,19,30,235</b>

## SCHEDULE - 4

### Fixed Assets (For IHC)

Particulars	Gross Block			Depreciation			Net Block	
	Cost as at 01.04.2012 (₹)	Addition during the Year (₹)	Total Cost 31.03.2013 (₹)	As at 01.04.2012 (₹)	During the Year (₹)	As at 31.03.2013 (₹)	As at 31.03.2013 (₹)	As at 31.03.2012 (₹)
Furniture, Fixtures and Air-conditioners Etc.	11,46,158	3,18,437	14,64,595	9,21,659	82,906	10,04,565	4,60,030	2,24,499
Office Equipment	45,88,799	73,428	46,62,227	32,01,550	1,95,381	33,96,931	12,65,296	13,87,249
Other Electrical Equipment & Generator	10,88,242	8,800	10,97,042	10,32,581	8,354	10,40,935	56,107	55,661
Vehicles	31,44,073	-	31,44,073	18,99,195	3,22,299	22,21,494	9,22,579	12,44,878
Computers	34,25,809	3,36,666	37,62,475	23,26,945	5,40,941	28,67,886	8,94,589	10,98,864
<b>Total</b>	<b>1,33,93,081</b>	<b>7,37,331</b>	<b>1,41,30,412</b>	<b>93,81,930</b>	<b>11,49,881</b>	<b>1,05,31,811</b>	<b>35,98,601</b>	<b>40,11,151</b>
Previous Year	1,18,59,605	15,33,476	1,33,93,081	82,15,187	11,66,743	93,81,930	40,11,151	-

**SCHEDULE - 5****Current Assets**

Particulars	As at 31.03.2013 (₹)	As at 31.03.2012 (₹)
Interest accrued but not Due from banks	31,35,976	49,30,481
Cash and Bank Balances	3,82,11,137	3,05,73,825
Stock of Material	2,62,840	2,62,840
Recovery from Contractors	2,06,566	18,267
Receivable from Allottees	87,53,136	80,00,618
Staff Advances	40,003	1,44,580
Receivable from IHC Employees Gratuity/Super Annuation Trusts	14,67,579	4,71,514
Telephone, Postage and Rent Deposits	20,31,925	20,43,618
Other Advances/Deposits	75,34,583	30,74,646
Lease Deed Stamping & Trf Duty Expenses	1,33,28,895	-
Tax deducted at Source/Tax Paid	87,86,413	45,29,759
Short Term Deposit	8,31,16,280	11,87,07,349
Subscription Receivable	1,21,33,772	1,33,97,812
Staff Loan	1,18,90,169	80,12,937
Recoverable from OWH	8,37,356	13,63,575
Mobilisation Advance/On Account Payment	1,02,74,644	1,63,26,280
MCD Demand	3,48,38,030	3,48,38,030
<b>As per Balance Sheet</b>	<b>23,68,49,304</b>	<b>24,66,96,131</b>

**SCHEDULE - 6****Current Liabilities**

Particulars	As at 31.03.2013 (₹)	As at 31.03.2012 (₹)
Income received in Advance	14,16,958	33,75,058
Statuary Dues Payable	26,54,838	16,02,479
Security Deposits from Contractors	25,49,788	25,49,788
Amount withheld from Contractors	1,84,340	1,14,133
Retention/Earnest Money	59,48,823	29,39,782
Sundry Creditors/Other Liabilities	80,15,339	73,45,850
<b>As per Balance Sheet</b>	<b>2,07,70,086</b>	<b>1,79,27,090</b>



## SCHEDULE - 7

### Receipts & Payments Account of Habitat Learning Centre

For the year ended March 31, 2013

Particulars	March 31, 2013 (₹)	March 31, 2012 (₹)
<b>Receipts</b>		
Donation	-	9,584
Excess of Payments over Receipts	34,21,360	25,63,781
<b>Total</b>	<b>34,21,360</b>	<b>25,73,365</b>
<b>Payments</b>		
Establishment	7,64,297	6,28,400
Coordination	9,80,100	8,29,606
Travelling & Conveyance	44,472	37,634
Workshop	13,975	1,10,902
Internet & Communications	20,369	18,210
Miscellaneous	11,17,598	7,35,043
Computer Maintenance	13,140	-
Intern Expenses	2,25,071	84,967
Photocopy expenses	31,836	21,925
Expenses for Extension Centres	2,09,510	-
Printing & Stationary	992	1,06,678
<b>Total</b>	<b>34,21,360</b>	<b>25,73,365</b>
Balance of excess of Payments over Receipts brought forward from the Previous Year	(1,51,69,008)	(1,26,05,227)
Add: Excess of Payments over Receipts for the Year brought Down	(34,21,360)	(25,63,781)
<b>As per Balance Sheet</b>	<b>(1,85,90,368)</b>	<b>(1,51,69,008)</b>

**SCHEDULE - 8****Receipt & Payments Account of Facilities Centre and Repairs & Maintenance and Running Expenses of IHC Building**

For the year ended March 31, 2013

<b>Particulars</b>	<b>March 31, 2013</b> (₹)	<b>March 31, 2012</b> (₹)
<b>Receipts</b>		
Hospitality Receipts through OWH	22,22,38,614	21,79,26,740
Electricity Expenses reimbursed by OWH	2,12,90,564	2,08,26,307
Electricity Expenses reimbursed by Allottees	93,64,023	1,60,64,422
Habitat Visual Art Gallery	34,31,051	30,53,043
License Fee from ICICI Bank & State Bank of Hyderabad	25,01,968	15,96,969
License Fee & Maintenance from ICRIER & CII	1,02,24,917	68,05,914
Maintenance & Electricity recovery from Bank	2,43,852	2,59,051
Lease Rental from Airtel, Vodafone, MTNL & Reliance	26,66,723	32,21,098
Support Money received from Citi Bank	18,00,000	-
Recovery from Allottees towards Repairs & Maintenance	4,81,40,475	4,63,97,801
Sale of Scrap	40,54,776	22,20,120
Excess of Payments over Receipts	2,84,98,667	-
	<b>35,44,55,630</b>	<b>31,83,71,465</b>
<b>Payments</b>		
Maintenance/Miscellaneous Cost reimbursed to OWH	6,55,02,376	5,59,44,906
Replacement & AM Contract for Facilities Centre	4,80,77,251	1,84,40,437
Professional Fee - Verification of Revenue & Expenses at the Facilities Centre & Others	9,21,440	5,51,000
Building Repair & Maintenance - As per Annexure-A	22,64,89,645	19,00,63,589
Equipment supplied to OWH - As per Annexure-B	24,37,425	12,45,498
License Fee for Facilities	37,91,786	35,44,584
Cable Connection for Facilities Centre	15,57,139	11,97,794
Consultancy for Exhibition Hall	16,49,242	15,22,465
Habitat Visual Arts Gallery Establishment Expenses	7,56,398	4,10,318
Habitat Visual Arts Gallery Expenses	5,29,849	12,68,787
Habitat Visual Arts Gallery Conveyance Expenses	35,622	23,185
Property Tax	27,07,457	27,07,457
Excess of Receipts Over Payments	-	4,14,51,445
	<b>35,44,55,630</b>	<b>31,83,71,465</b>
Balance of Excess of Receipts over Payments brought forward from the Previous Year	11,48,05,765	7,33,54,320
Add: Excess of Receipts over Payments for the Year brought down	(2,84,98,667)	4,14,51,445
<b>As per Balance Sheet</b>	<b>8,63,07,098</b>	<b>11,48,05,765</b>

## ANNEXURE A TO SCHEDULE - 8

### Payments towards Building Repairs & Maintenance

For the year ended March 31, 2013

Particulars	March 31, 2013 (₹)		March 31, 2012 (₹)	
Salary of Maintenance Staff		1,67,27,677		1,48,55,344
<b>Annual Contract for Maintenance &amp; Operation</b>				
O & M of AC Plant - Voltas	82,55,330		57,51,594	
O & M of 33 KVA Sub-station	47,53,159		41,57,448	
O & M of Fire Fighting	64,13,517		54,59,506	
Maintenance of Telephone Cables	79,200		77,400	
Maintenance of Horticulture	37,31,215		33,08,252	
AMC of EPABX (TTL)	74,219		72,283	
Maintenance of DG Set	1,22,115		-	
Maintenance of Hand Driers	41,328		61,991	
O & M for Pest Control	7,03,793		6,14,725	
Maintenance of Lifts	18,95,731	2,60,69,607	17,65,106	2,12,68,305
<b>Services</b>				
Security Expenses	2,01,54,305		1,56,12,918	
General Building Maintenance	78,78,262		1,31,12,631	
Maintenance Staff Other Administrative Expenses	6,52,446		5,71,876	
Maintenance Staff Conveyance Expenses	4,96,550		4,51,929	
Expenses for Diesel	6,81,957		4,84,729	
PNG Expenses	38,74,994		28,02,982	
Signage Work	1,47,150		98,556	
Service Tax Paid	7,78,535		3,94,278	
Replacement	3,22,86,424		2,48,67,765	
Electricity Expenses	10,02,32,815		7,71,56,745	
Water Charges & Maintenance of RO Plant	10,50,235		16,57,363	
House keeping	87,53,259	17,69,86,932	83,01,847	14,55,13,619
Insurance Premium		15,22,753		12,42,267
Professional Fees		17,41,972		18,35,404
AMC of CCTV		1,86,241		8,000
Annual Ground Rent		11,79,189		11,76,216
<b>Consumables</b>				
Civil & Services		20,75,274		41,64,435
<b>As per Receipt &amp; Payment A/C of Facilities</b>		<b>22,64,89,645</b>		<b>19,00,63,589</b>

**ANNEXURE B TO SCHEDULE - 8****Payments towards Equipment Supplied to OWH**

For the year ended March 31, 2013

<b>Particulars</b>	<b>March 31, 2013 (₹)</b>	<b>March 31, 2012 (₹)</b>
Kitchen Equipment	19,17,189	16,264
Health Club Equipment	4,848	3,28,885
Computer Supplies for OWH	2,70,400	1,38,855
Television & VCR	2,800	-
Furniture	2,42,188	7,61,494
<b>As per Receipt &amp; Payment A/C of Facilities</b>	<b>24,37,425</b>	<b>12,45,498</b>



## SCHEDULE - 9

### Receipt & Payments Account of Habitat Film Club

For the year ended March 31, 2013

Particulars	March 31, 2013 (₹)	March 31, 2012 (₹)
<b>Receipts</b>		
Miscellaneous Income	162	400
Bank Interest	58,449	65,237
Membership Fee	3,16,416	2,40,150
Amount written off	-	1,000
Excess of Payments over Receipts	3,42,474	70,936
<b>Total</b>	<b>7,17,501</b>	<b>3,77,723</b>
<b>Payments</b>		
Bank Charges	583	150
Film Festival Expenses	5,10,481	1,07,884
Fees & Subscription	4,708	5,084
Advertisement & Publicity	6,742	-
Film Club Discussion	-	4,000
Film Hire	31,149	20,469
Postage	1,43,807	1,96,298
Printing	16,810	160
Professional	2,000	5,000
Internet/Web Services Expenses	1,200	-
Travelling	-	38,678
Shortage and Coverage	21	-
<b>Total</b>	<b>7,17,501</b>	<b>3,77,723</b>
Balance of excess of Receipts over Payments brought forward from the Previous Year	16,18,654	16,89,590
Add: Excess of Receipts over Payments for the Year brought Down	(3,42,474)	(70,936)
<b>As per Balance Sheet</b>	<b>12,76,180</b>	<b>16,18,654</b>

## SCHEDULE - 10

### Receipt & Payments A/C of Grant for Specific Purpose

For the year ended March 31, 2013

Particulars		March 31, 2013 (₹)	March 31, 2012 (₹)
Harnessing Strength for Voluntary Sector Organisation (Irish Aid)			
Unspent Balance Brought Forward		16,86,115	4,88,815
Interest received during the Year		49,546	62,298
Received in Foreign Currency		-	25,94,933
Less: Amount spent in during the Year		(9,78,683)	(14,59,931)
<b>Excess of Receipt over Payment</b>	(a)	7,56,978	16,86,115
Cross Cultural Conversation from Gemany			
Unspent Balance Brought Forward		2,688	2,688
Excess of Receipt over Payment	(b)	2,688	2,688
IHC AIDMI Photography Fellowship			
Unspent balance brought forward		1,20,000	1,20,000
Received in Indian Currency		-	-
Excess of Receipt over Payment	(c)	1,20,000	1,20,000
Ministry of Culture-Grant Delhi Photo Festival			
Unspent Balance Brought Forward		3,75,000	-
Received in Indian Currency		-	3,75,000
Less: Amount Refunded during the year		3,75,000	-
Excess of Receipt over Payment	(d)	-	3,75,000
<b>Excess of Receipts over Payment Total as per Balance Sheet (a+b+c+d)</b>		<b>8,79,666</b>	<b>21,83,803</b>

## SCHEDULE - 11

### Notes forming Part of Accounts of India Habitat Centre

For the year 2012-2013

1. Amounts paid by Institutional members, recoveries towards maintenance expenses and other recoveries are effected on the basis of space as per approval of "space allotment" by the Ministry of Urban Development. Six Institutional members whose measured areas are less than the space as per the allotment letters have been paying on the basis of the measured areas. Up to the end of the previous year ₹ 40.80 lacs was recoverable from allottees paying on the basis of the measured areas. The amount demanded for maintenance @ ₹ 9.00 per sq. ft. per month was ₹ 460.54 lacs. Against this demand a sum of ₹ 454.78 lacs was recovered during the year and a further ₹ 4.08 lacs in the next year. The balance of ₹ 1.68 lacs plus opening balance of ₹ 40.80 lacs is disputed & the aggregate of ₹ 42.48 lacs has not been recovered.
2. The assessment of the liability on account of property tax relating to the period 1/3/1994 to 31/3/2004, which is before the introduction of the unit area method, is in dispute with the MCD. For the purpose of calculating rateable value the Corporation sought to include the license fee received from the facilities area. On an appeal preferred by the Centre, the Additional District Court upheld the contention of the Corporation subject to 10% of expenses incurred by the Centre to be allowed as a deduction for the facilities area. The Centre appealed to the Hon'ble Delhi High Court against the order of the Additional District Court but since the dispute has not been resolved, the Centre was unable to raise demands on institutions for the years 2002-2003 & 2003-2004.

The Hon'ble Delhi High Court has remanded the matter to the MCD which has re-determined the liability at ₹ 10.30 crores. Against this the Centre has appealed to the Municipal Taxation Tribunal. In the proceedings, the representative of MCD made statements, recorded separately, according to which the Centre, as on 31.3.2004, was in arrears of tax amounting to ₹ 3.48 crores. To comply with the order of the Tribunal the Centre paid the disputed amount in December, 2011.

Cumulative amount of ₹ 19.82 crores excluding the above amount of ₹ 3.48 crores was paid to MCD towards property tax covering the above period. Against this the Centre has borne ₹ 1.06 crores for the facilities and self generating areas and the balance was paid on behalf of Institutional members from whom a sum of ₹ 19.14 crores was received. The excess recovery of ₹ 0.38 lacs is shown as a liability.

As per the new unit area method of computing municipal tax applicable from the year 2004-05 onwards the Centre for the year 2012-13 estimated and paid ₹ 1.68 crores to the MCD. This amount includes ₹ 0.27 crores for the facilities and self generating areas borne by the Centre and ₹ 1.41 crores on behalf of the Institutional members. The computation of the liability has yet to be confirmed by the Corporation.

3. Income tax assessments/reassessments of the Centre up to the assessment year 2010-11 have been completed. For the assessment years 2008-09, 2009-10 & 2010-11 exemption as a charitable Institution was denied but was allowed as a mutual association but interest income was taxed. Tax on interest income for assessment years 2008-09 to 2010-11 of ₹ 70.72 lacs was imposed and paid. Thereafter (a) for the assessment year 2008-09 the matter has been decided in our favour by the ITAT and against tax paid of ₹ 17.96 lacs, recovery of ₹ 18.76 lacs, inclusive of interest, has been effected. The Department has filed an appeal before the Hon'ble Delhi High Court which has been admitted for hearing. (b) For the assessment year 2009-10 the CIT (Appeals) has decided in our favour and the Department has filed an appeal before the ITAT which has not been heard. (c) For the assessment year 2010-11 the appeal before the CIT (Appeals) has yet to be heard. Tax paid of ₹ 20.07 lacs and ₹ 32.69 lacs for assessment years 2009-10 and 2010-11 has yet to be recovered. For subsequent years the Centre has paid ₹ 11.05 lacs and is claiming it as a refund.

4. Assets given to OWH during the year amounting to ₹ 24.37 lacs have been charged to the Receipt & Payments account. No depreciation on these assets has been provided because they have been written off and will be re-instated at their estimated realizable values when they are received back. The total assets given to OWH up to 31/03/2013 are ₹ 957.81 lacs.
5. As on 31<sup>st</sup> March 2013 ₹ 53,68,062/- was carried forward for claiming Cenvat credit in the following years.
6. As per Rules and Regulations of IHC a notice was sent to defaulting members whose subscription was due and was outstanding for more than six months. A sum of ₹ 60.92 has been written off in May, 2013 and the names of the defaulting members have been removed.
7. The Centre has subscribed to the Gratuity and Superannuation Scheme of the Life Insurance Corporation for liability on account of Gratuity and Superannuation. Dues arising are initially paid by the Centre & subsequently recovered from the Trust. As on 31<sup>st</sup> March, 2013 ₹ 14.68 lacs was recoverable from the Trust out of which ₹ 6.91 lacs has been recovered in the succeeding year.
8. As on 31/03/2013 the following balances of grant received remained unspent as shown in Schedule-10
- ₹ 7,56,978/-, including ₹ 49,546/- towards interest, from the Irish Embassy for carrying out a series of Seminars on Harnessing Strength for Voluntary Sector Organisations.
  - ₹ 2,688/- from UDO Keller for Cross Cultural conference.
- ₹ 1,20,000/- from All India Disaster Mitigation Institution (AIDMI) for Photography Fellowship. This will be refunded in the next year.

9. The breakdown of prior period adjustment is as follows:

	Amount in ₹	
Particulars	2012-2013	2011-2012
Membership Annual Subscription	-1,57,119	15,11,460
Other expenses	2,94,347	6,30,223
<b>Total</b>	<b>1,37,228</b>	<b>21,41,683</b>

10. Miscellaneous receipts as per Income & Expenditure Account includes ₹ 3,17,896/- towards foreign currency fluctuation.
11. Previous years figures have been regrouped wherever necessary to make them comparable with the current years figures.



## SCHEDULE - 12

### Accounting Policies

1. a. IHC building complex & other assets are accounted for on the basis of actual payments made and no provision is made for completed jobs for which certified bills from consultants are awaited.
- b. Wherever final bills have yet to be received & settled capital expenditure incurred has been shown as capital advance in the IHC Building complex & other assets account. However, on settlement of final bills the expenditure under capital advance has been classified and shown as fixed assets.
- c. On the land allotted to IHC, construction and development of a Habitat Centre consisting of office space and facilities, as per approved integrated urban design, has been completed. Space has been provided to various allottees/institutions approved by the Government who will be sharing areas and facilities provided at the Centre. Lease agreements with the L&DO and a tripartite agreement between the allottees/institutions, L&DO and the Centre for such shared space/facilities has yet to be entered into and therefore the status of ownership of assets held under fixed assets/work in progress has yet to be determined. No depreciation has been charged on these assets till the lease agreements are finalized and entered into.
- d. Receipt & Payments A/C incorporates receipt from OWH and Facilities Centre & expenditure thereon including building repair & maintenance, equipment supplied to OWH & property tax relating to the facilities area. The accumulated excess of Receipts over Payments is carried forward to the Balance Sheet.  
  
Receipt & Payments A/C of the Habitat Learning Centre is prepared & the accumulated excess of Payments over Receipts transferred to the Balance Sheet.  
  
Receipt & Payments A/C of Habitat Film Club is prepared and the accumulated excess of Payments over Receipts is carried forward to the Balance Sheet.  
  
Receipt & Payments A/C of Grants received for a specific purpose is prepared and the remaining amount is carried forward to the Balance Sheet.
- e. Assets replaced during the year have been included in the Receipt & Payments A/C and new assets purchased during the year have been capitalized at their cost of acquisition and included in Schedule-3.
2. Call money and interest on delayed payments of call money received from various institutions for building projects in progress is accounted for to the extent of the amounts actually received.
3. a. The Income and Expenditure account has been drawn on accrual basis and this years surplus is added/deducted from the surplus/deficit carried forward and the net balance is carried to the Balance Sheet. This account contains the income and expenditure of the India Habitat Centre including the transactions relating to the Habitat Library Resource Centre.

b. Accounting Standards 1-32 have been prescribed by the ICAI. However, keeping in view the nature of activities and the method of accounting as stated above which is followed by the Centre only the following Accounting Standards are relevant:

- (i) AS-1 Disclosure of Accounting Policies
- (ii) AS-5 Net Profit or Loss for Period, Prior Period Items & change in Account Policies
- (iii) AS-6 Depreciation Accounting
- (iv) AS-9 Revenue Recognition
- (v) AS-10 Accounting for Fixed Assets
- (vi) AS-11 Effect of changes in Foreign Exchange Rates
- (vii) AS-13 Accounting for Investments
- (viii) AS-15 Accounting for Retirement Benefits
- (ix) AS-28 Impairment of Assets
- (x) AS-29 Provision for Contingent Liabilities and Contingent Assets

The above accounting standards have been generally followed, except to the extent stated otherwise.

4. The Centre follows the written down value method of providing depreciation at the rates provided in Schedule XIV of the Companies Act on fixed assets for IHC's use reflected in Schedule-4. Assets costing less than or equal to ₹ 5,000/- are fully written off during the year.
5. 30% Of general staff establishment expenses are included in maintenance expenses and taken as part of the Receipt & Payments A/C.
6. Annual Subscription from members, including amounts recoverable in foreign currency is accounted for on accrual basis. Foreign currency receivable is accounted for on the basis of the foreign currency rate of the US\$ prevailing at year end. On presentation the amount is accounted for on actual receipt.
7. Entrance fees from members at the time of their admission is treated as a capital receipt and accounted for on receipt basis in the Balance Sheet.
8. Leave encashment is accounted for on cash basis.

## List of Member Institutions

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- All India Brick & Tile Manufacturers Federation (AIBTMF)
- All India Housing Development Association (AIHDA)
- Association of Indian Automobile Manufacturers (AIAM)
- Building Materials & Technology Promotion Council (BMTPC)
- Central Building Research Institute (CBRI)
- Centre for Development Studies and Activities (CDSA)
- Centre for Science and Environment (CSE)
- Centre for Science and Technology of the Non-Aligned and Other Developing Countries (NAM S&T)
- Confederation of Indian Industry (CII)
- Consultancy Development Centre (CDC)
- Council for Advancement of People's Action and Rural Technology (CAPART)
- Council of Architecture (COA)
- Delhi Management Association (DMA)
- Delhi Policy Group (DPG)
- Delhi Urban Art Commission (DUAC)
- Foundation for Universal Responsibility (FUR)
- Housing and Urban Development Corporation Limited (HUDCO)
- Housing Development Finance Corporation Limited (HDFC)
- Indian Council for Research on International Economic Relations (ICRIER)
- Indian Renewable Energy Development Agency Limited (IREDA)
- Indo-French Centre for the Promotion of Advanced Research (IFCPAR)
- Infrastructure Leasing & Financial Services Limited (ILFS)
- Institute of Social Studies Trust (ISST)
- International Labour Organisation (ILO)
- MacArthur Foundation (MAF)
- MCD Slum & JJ Department
- National Capital Region Planning Board (NCRPB)
- National Foundation for India (NFI)
- National Housing Bank (NHB)
- National Institute of Design (NID)
- National Institute of Urban Affairs (NIUA)
- Population Council
- Research and Information System for Developing Countries (RISDC)
- Society for Development Studies (SDS)
- The Energy and Resources Institute (TERI)
- University of Pennsylvania Institute for the Advanced Study of India (UPIASI)
- Vikram Sarabhai Foundation (VSF)



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