



India Habitat Centre



Annual Accounts | 2009 - 2010

Enabling Awareness, Expression & Linkages



India Habitat Centre

Annual Accounts

2009-2010



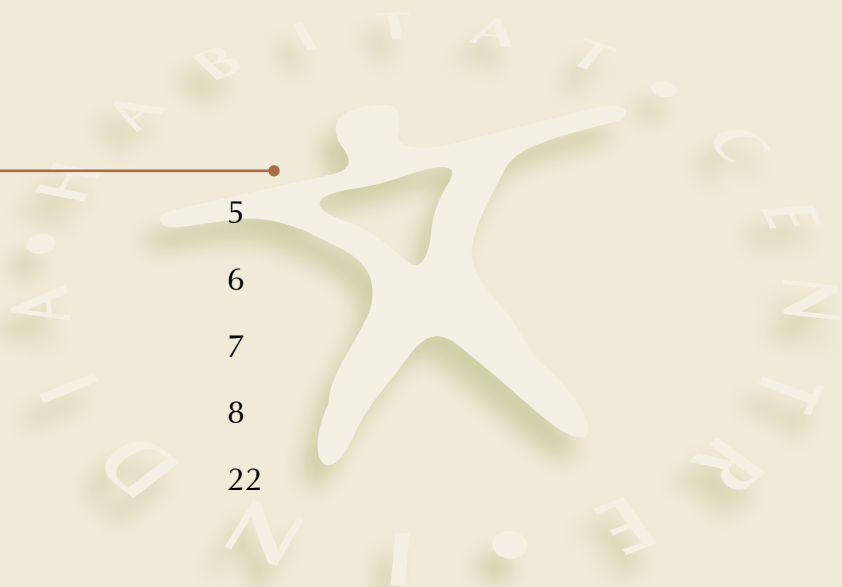
Aims and Objects

- 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 of 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 settlement and environment.
- Offer awards, prizes, scholarships and stipends in furtherance of the objectives of the Centre.
- Cooperate and collaborate with other national and international institutions in furtherance of the objectives of the Centre.
- Acquire, hold, improve and develop lands and construct buildings and related facilities on behalf of 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, 2010, 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 account 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 8 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, 2010;
 - b. In the case of the Income & expenditure account of the excess of income over expenditure for the year ended March 31, 2010; and
 - c. In the case of the Receipt & Payments account at the Facilities Centre of the receipt and payments made during the year.

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

- Sd -
(Mahesh Sahai)
Partner

Membership No.: 6730

Place: New Delhi
Dated: September 21, 2010

Balance Sheet

As at March 31, 2010

| Particulars | Schedule | March 31, 2010 (₹) | | March 31, 2009 (₹) | |
|---|----------|---|-------------------------------------|--------------------|----------------|
| Sources of Funds | | | | | |
| Admission Fees | 1 | | 18,58,76,632 | | 17,85,95,632 |
| Amount Received from Allottees Institutional Members Towards IHC Building Complex | 2 | | 1,02,28,31,845 | | 1,01,96,41,974 |
| Balance as per Receipt & Payments A/C of Facilities & Repair and Maintenance and Running Expenses of IHC Building | 8 | | 6,23,02,892 | | 2,22,45,883 |
| Balance as per Receipt & Payments A/C of Habitat Film Club | 9 | | 16,01,313 | | 15,99,396 |
| Receipt of Grant Received for Specific Purposes and Expenditure A/C Foreign Contribution Received for the Project | 10 | | 7,24,875 | | 22,40,854 |
| Total | | | 1,27,33,37,557 | | 1,22,43,23,739 |
| Application of Funds | | | | | |
| IHC Building Complex & Other Assets | 3 | | 1,10,37,13,959 | | 1,09,09,18,427 |
| Fixed Assets | 4 | | 23,53,388 | | 28,04,914 |
| Current Assets | 5 | 16,93,11,262 | | 13,59,23,651 | |
| Less: Current Liabilities | 6 | 1,26,51,626 | 15,66,59,636 | 1,40,61,089 | 12,18,62,562 |
| Balance as per Receipts & Payments A/C of Habitat Learning Centre | 7 | | 1,06,10,574 | | 87,37,836 |
| Total | | | 1,27,33,37,557 | | 1,22,43,23,739 |
| Notes to the Accounts | 11 | | | | |
| Accounting Policies | 12 | | | | |
| - 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 Firm Regn. No. 000262N | | | |
| | | - Sd - (Mahesh Sahai) Partner | | | |
| Place: New Delhi Dated: September 21,2010 | | Membership No.: 6730 | | | |



India Habitat Centre

Income & Expenditure Account

For the Year Ended March 31,2010

| Particulars | March 31, 2010 (₹) | March 31, 2009 (₹) |
|---|---------------------|---------------------|
| Income | | |
| Interest from Banks | 75,73,939 | 44,40,871 |
| Membership Application Processing Fee | 32,28,500 | 2,33,000 |
| Miscellaneous Receipts | 1,42,755 | 16,91,016 |
| Sale of Application Forms | 5,54,150 | 5,67,450 |
| Annual Subscription from Members | 4,57,97,775 | 2,93,85,940 |
| Miscellaneous Receipt from HLRC | 1,04,383 | 1,03,146 |
| Balance Written Back | 4,59,354 | - |
| Donation Towards Bihar Relief | - | 39,311 |
| Support Money for Citi Bank & Old World Culture | - | 8,21,564 |
| Total | 5,78,60,856 | 3,72,82,298 |
| Expenditure | | |
| Establishment | 74,24,756 | 68,09,498 |
| Communication | 12,08,830 | 11,27,861 |
| Travelling & Conveyance | 8,71,281 | 8,01,378 |
| Rent/Maintenance and Hire Charges | 13,86,884 | 13,25,266 |
| Vehicle and Other Maintenance Charges | 2,53,174 | 2,29,262 |
| Audit Fees | 85,000 | 85,000 |
| Internal Audit Fees | 4,20,000 | 4,20,000 |
| Finance Charges | 42,481 | 21,630 |
| Other Administrative Expenses | 44,48,897 | 53,50,101 |
| Depreciation | 6,67,372 | 8,90,330 |
| Staff Welfare | 1,06,216 | 1,60,823 |
| Seminar and Conference Expenses | 56,50,309 | 19,39,886 |
| Donation for Bihar Relief | - | 78,622 |
| Ten Years Celebration Expenses | - | 1,60,000 |
| Expenses of Habitat Library & Resource Centre | | |
| Salary | 27,01,795 | 21,05,297 |
| Conveyance | 1,06,906 | 1,22,138 |
| Other Administrative Expenses | 2,97,936 | 3,88,232 |
| Newsletter Printing & Postage Expenses | 30,839 | 1,39,950 |
| Books, Periodicals, Internet & Software Expenses | 8,49,133 | 17,65,196 |
| Consultancy Charges | 4,89,500 | 5,51,500 |
| Excess of Income over Expenditure carried down | 3,08,19,547 | 1,28,10,328 |
| Total | 5,78,60,856 | 3,72,82,298 |
| Balance of Excess of Income Over Expenditure Brought Forward from the Previous Year | 12,18,39,537 | 10,86,70,438 |
| Add: | | |
| Excess of Income Over Expenditure for the Year Brought Down | 3,08,19,547 | 1,28,10,328 |
| | 15,26,59,084 | 12,14,80,766 |
| Prior Period Adjustment | (2,09,356) | 3,58,771 |
| Balance of Income Over Expenditure Transferred to IHC Building Complex & Other Assets | 15,24,49,728 | 12,18,39,537 |
| <div> <div>- Sd - S. Prabakaran General Manager Finance</div> <div>- Sd - R.M.S. Liberhan Director</div> <div> - Sd - Kiran Karnik President As per our report of even date attached For V.Sahai Tripathi & Co. Chartered Accountants Firm Regn. No. 000262N - Sd - (Mahesh Sahai) Partner Membership No.: 6730 </div> </div> | | |
| Place: New Delhi Dated: September 21,2010 | | |

Schedules

Schedule - 1

Admission Fees

| Particulars of Membership Entrance Fees | As at 31.03.2010 (₹) | As at 31.03.2009 (₹) |
|---|----------------------|----------------------|
| Corporate | 10,66,10,000 | 10,62,85,000 |
| Associate | 6,41,00,000 | 5,74,15,000 |
| Ordinary | 36,95,000 | 36,95,000 |
| Founders | 62,500 | 62,500 |
| Non-Resident Indians | 68,66,048 | 68,31,048 |
| Life | 5,50,000 | 5,50,000 |
| Long Term Temporary Indian Nationals | 8,97,445 | 7,66,445 |
| Diplomatic Missions | 23,62,027 | 23,62,027 |
| Institutional Members for Additional Membership | 7,33,612 | 6,28,612 |
| As per Balance Sheet | 18,58,76,632 | 17,85,95,632 |

Schedule - 2

Amount Received from Allottees Institutional Members Towards IHC Building Complex

| Particulars | As at 31.03.2010 (₹) | As at 31.03.2009 (₹) |
|--|-----------------------|-----------------------|
| A. Amounts | | |
| 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 and Technology for Non-Aligned and 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 and Urban Development Corporation Limited # | 22,83,86,271 | 22,83,86,271 |
| Housing Development Finance Corporation Limited # | 1,54,88,494 | 1,54,88,494 |
| 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 Ltd. # | 2,86,78,287 | 2,86,78,287 |
| 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 | 14,11,95,544 |
| 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 |
| Mac Arthur 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 |
| | 1,01,64,25,237 | 1,01,32,35,366 |
| B. Interest on Delayed Payment from Allottees | 33,87,166 | 33,87,166 |
| C. Amount Received Towards Extra Fire Detectors | 30,19,442 | 30,19,442 |
| As per Balance Sheet | 1,02,28,31,845 | 1,01,96,41,974 |

* Fully/partly paid by HUDCO

Includes Land Premium of ₹ 6.59 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

| Particulars | As at 31.03.2010 (₹) | As at 31.03.2009 (₹) |
|--|-----------------------|-----------------------|
| A) Fixed Assets | | |
| i. Land | 17,69,82,557 | 14,23,86,573 |
| ii. Building & Civil Works | 61,12,50,523 | 60,30,82,274 |
| iii. Electrical Equipment & Fittings | 8,75,37,763 | 8,75,26,479 |
| iv. Audio Visual | 1,57,59,113 | 1,57,59,113 |
| v. Air-Conditioning Plant | 15,74,63,622 | 15,74,63,622 |
| vi. Computer/Data Processing Equipment | 3,59,08,976 | 3,56,58,420 |
| vii. Furniture & Fixtures | 73,49,960 | 69,70,310 |
| 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 | 4,19,41,311 | 4,19,41,311 |
| xiv. Air-Conditioner Low Side | 19,89,647 | 19,89,647 |
| xv. Water Treatment Plant | 1,14,89,402 | 1,14,89,402 |
| | 1,25,61,63,687 | 1,21,27,57,964 |
| Less: Balance of Income Over Expenditure as per Income & Expenditure Account Transferred Towards IHC Building Complex & Other Assets | 15,24,49,728 | 12,18,39,537 |
| As per Balance Sheet | 1,10,37,13,959 | 1,09,09,18,427 |



Schedule - 4

Fixed Assets
(For IHC)

| Particulars | Gross Block | | | Depreciation | | | Net Block | |
|---|---------------------------|------------------------------|---------------------------|----------------------|---------------------|----------------------|----------------------|----------------------|
| | Cost as at 01.04.2009 (₹) | Addition During the Year (₹) | Total Cost 31.03.2010 (₹) | As at 01.04.2009 (₹) | During the Year (₹) | As at 31.03.2010 (₹) | As at 31.03.2010 (₹) | As at 31.03.2009 (₹) |
| Furniture, Fixtures and Air-Conditioners Etc. | 11,46,158 | - | 11,46,158 | 7,43,271 | 71,424 | 8,14,695 | 3,31,463 | 4,02,887 |
| Office Equipment | 38,97,121 | 1,81,318 | 40,78,439 | 27,66,307 | 1,76,272 | 29,42,579 | 11,35,860 | 11,30,814 |
| Other Electrical Equipment & Generator | 10,88,242 | - | 10,88,242 | 10,01,007 | 12,135 | 10,13,142 | 75,100 | 87,235 |
| Computers | 20,34,775 | 34,528 | 20,69,303 | 13,84,160 | 2,69,453 | 16,53,613 | 4,15,690 | 6,50,615 |
| Vehicles | 15,47,520 | - | 15,47,520 | 10,14,157 | 1,38,088 | 11,52,245 | 3,95,275 | 5,33,363 |
| Total | 97,13,816 | 2,15,846 | 99,29,662 | 69,08,902 | 6,67,372 | 75,76,274 | 23,53,388 | 28,04,914 |
| Previous Year | 96,17,972 | 95,844 | 97,13,816 | 60,18,572 | 8,90,330 | 69,08,902 | 28,04,914 | - |

Schedule - 5**Current Assets**

| Particulars | As at 31.03.2010 (₹) | As at 31.03.2009 (₹) |
|--|----------------------|----------------------|
| Interest Accrued but not Due from Banks | 58,00,595 | 8,70,373 |
| Cash and Bank Balances (Including Cheques in Hand) | 2,18,22,259 | 2,17,29,669 |
| Stock of Material | 2,62,840 | 3,01,540 |
| Recovery from Contractors | 99,763 | 2,51,384 |
| Receivable from Allottees | 64,95,582 | 60,05,220 |
| Staff Advances | 4,69,259 | 32,184 |
| Telephone, Postage and Rent Deposits | 17,92,126 | 17,92,126 |
| Other Advances/Deposits | 27,87,287 | 47,15,696 |
| Tax Deducted at Source | 18,85,540 | 46,97,310 |
| Short Term Deposit | 9,72,16,641 | 6,42,60,562 |
| Mobilisation Advance/Adhoc Payment | 93,56,634 | 1,13,51,886 |
| Subscription Receivable | 1,73,12,878 | 1,56,99,892 |
| Staff Loan | 26,46,283 | 29,38,684 |
| Recoverable from OWH | 13,63,575 | 12,77,125 |
| As per Balance Sheet | 16,93,11,262 | 13,59,23,651 |

Schedule - 6**Current Liabilities**

| Particulars | As at 31.03.2010 (₹) | As at 31.03.2009 (₹) |
|------------------------------------|----------------------|----------------------|
| Income Received in Advance | 13,97,253 | 7,54,929 |
| Statuary Dues Payable | 13,86,733 | 16,00,141 |
| Security Deposits from Contractors | 25,49,788 | 16,50,142 |
| Retention/Earnest Money | 19,93,727 | 39,23,464 |
| Sundry Creditors/Other Liabilities | 53,24,125 | 61,32,413 |
| As per Balance Sheet | 1,26,51,626 | 1,40,61,089 |



Schedule - 7

Receipts & Payments Account of Habitat Learning Centre

For the Year Ended March 31, 2010

| Particulars | March 31, 2010 (₹) | March 31, 2009 (₹) |
|--|----------------------|--------------------|
| Receipts | | |
| Donation | 14,550 | - |
| Miscellaneous | 350 | 5,000 |
| Registration Fees | - | - |
| Excess of Payments Over Receipts | 18,72,737 | 14,85,531 |
| Total | 18,87,637 | 14,90,531 |
| Payments | | |
| Establishment | 4,51,565 | 3,87,187 |
| Travelling & Conveyance | 47,183 | 87,711 |
| Coordination | 11,23,329 | 5,52,250 |
| Workshop | - | 30,761 |
| Internet & Communications | 22,165 | - |
| Miscellaneous | 2,30,086 | 3,89,822 |
| Computer Maintenance | 1,874 | - |
| Photo Copy Expenses | 10,061 | - |
| Expenses For Slum Education | - | 2,400 |
| Printing & Stationary | 1,374 | 40,400 |
| Total | 18,87,637 | 14,90,531 |
| Balance of Excess of Payments Over Receipts Expenditure Brought Forward from the Previous Year | (87,37,836) | (72,52,305) |
| Add: Excess of Payments Over Receipts for the Year Brought Down | (18,72,737) | (14,85,531) |
| As per Balance Sheet | (1,06,10,573) | (87,37,836) |

Schedule - 8

Receipts & Payments Account of Facilities Centre and Repairs & Maintenance and Running Expenses of IHC Building

For the Year Ended March 31, 2010

| Particulars | March 31, 2010 (₹) | | March 31, 2009 (₹) | |
|---|--------------------|---------------------|--------------------|---------------------|
| Receipts | | | | |
| Hospitality Receipts through OWH | | 18,02,05,386 | | 17,12,32,567 |
| Electricity Expenses Reimbursed by OWH | | 1,97,26,526 | | 1,97,16,189 |
| Habitat Visual Art Gallery | | 41,85,529 | | 51,77,515 |
| Recovery from Allottees Towards Repairs & Maintenance | | 4,63,91,029 | | 4,33,59,488 |
| License Fee from ICICI Bank & State Bank of Hyderabad | | 18,13,528 | | 16,48,385 |
| License Fee & Maintenance from ICRIER | | 45,37,276 | | 61,49,925 |
| Maintenance & Electricity Recovery from Bank | | 1,54,782 | | 1,11,019 |
| Lease Rental from Airtel, Vodaphone & Reliance | | 56,89,882 | | 0 |
| Support Money Received from Citi Bank | | - | | 5,50,000 |
| Excess of Payments Over Receipts | | - | | - |
| | | 26,27,03,938 | | 24,79,45,088 |
| Payments | | | | |
| Maintenance/Miscellaneous Cost Reimbursed to OWH | | 4,23,85,380 | | 4,56,55,839 |
| Replacement & AM Contract for Facilities Centre | | 2,48,25,750 | | 2,92,81,833 |
| Professional Fee - Verification of Revenue & Expenses at the Facilities Centre & Others | | 2,72,000 | | 2,40,000 |
| Building Repair & Maintenance - As Per Annexure - A | | 14,69,73,045 | | 13,68,66,902 |
| Equipment Supplied to OWH - As Per Annexure - B | | 46,613 | | 11,53,882 |
| License Fee for Facilities | | 22,10,512 | | 18,49,067 |
| Cable Connection for Facilities Centre | | 10,68,759 | | 7,51,835 |
| Consultancy for Exhibition Hall | 14,04,789 | | 1361534 | |
| Habitat Visual Arts Gallery Expenses | 17,00,346 | | 1998324 | |
| Habitat Visual Arts Gallery Conveyance Expenses | 3,170 | | 1685 | |
| Habitat Visual Arts Gallery Salary & Wages | - | 31,08,305 | 19064 | 33,80,607 |
| Property Tax | | 17,56,565 | | 18,04,972 |
| Excess of Receipts over Payments | | 4,00,57,009 | | 2,69,60,151 |
| | | 26,27,03,938 | | 24,79,45,088 |
| Balance of Excess of Receipts Over Payments Brought Forward from the Previous Year | | 2,22,45,883 | | (47,14,268) |
| Less: | | | | |
| Excess of Receipts Over Payments for the Year Brought Down | | 4,00,57,009 | | 2,69,60,151 |
| As per Balance Sheet | | 6,23,02,892 | | 2,22,45,883 |

Annexure A to Schedule - 8
Payments Towards Building Repairs & Maintenance
For the Year Ended March 31, 2010

| Particulars | March 31, 2010 (₹) | | March 31, 2009 (₹) | |
|--|--------------------|---------------------|--------------------|---------------------|
| Salary of Maintenance Staff | | 1,03,78,481 | | 97,50,317 |
| Annual Contract for Maintenance & Operation | | | | |
| O & M of AC Plant - Voltas | 43,79,622 | | 31,61,086 | |
| O & M of 33 KVA Sub-station | 25,04,997 | | 23,20,307 | |
| O & M of Water Plant | - | | 2,86,716 | |
| O & M of Fire Fighting | 36,34,515 | | 16,37,767 | |
| Maintenance of Telephone Cables | 17,308 | | 49,846 | |
| Maintenance of Horticulture | 22,52,096 | | 19,88,168 | |
| AMC of EPABX (TTL) | 73,971 | | 67,550 | |
| Maintenance of DG Set | 38,547 | | 17,160 | |
| Maintenance of Hand Driers | 18,785 | | 34,476 | |
| O & M for Pest Control | 4,22,082 | | 3,45,610 | |
| Maintenance of Lifts | 15,28,818 | 1,48,70,741 | 14,61,678 | 1,13,70,364 |
| Services | | | | |
| Security Expenses | 1,05,41,369 | | 1,22,64,336 | |
| General Building Maintenance | 41,93,300 | | 58,99,493 | |
| Maintenance Staff other Administrative Expenses | 4,45,983 | | 6,64,168 | |
| Maintenance Staff Conveyance Expenses | 3,47,646 | | 3,70,853 | |
| Expenses for Diesel | 23,65,990 | | 35,33,082 | |
| PNG Expenses | 2,13,614 | | | |
| Signage Work | 1,05,000 | | | |
| Service Tax Paid | 13,32,221 | | 14,26,916 | |
| Replacement | 56,25,306 | | 15,42,396 | |
| Auditorium Renovation | | | 17,82,878 | |
| Electricity Expenses | 6,74,92,339 | | 7,81,42,135 | |
| Water Charges & Maintenance of RO Plant | 4,87,652 | | 3,67,694 | |
| House Keeping | 39,76,933 | 9,71,27,353 | 38,12,400 | 10,98,06,351 |
| Insurance Premium | | 12,92,198 | | 9,50,482 |
| Professional Fees | | 36,51,505 | | 16,72,571 |
| AMC of CCTV | | 1,33,065 | | 2,55,218 |
| Annual Ground Rent | | 1,24,12,360 | | 5,09,373 |
| Parking Management | | | | |
| Consumables | | | | |
| Civil & Services | | 71,07,342 | | 25,52,226 |
| As per Receipt & Payment A/C of Facilities | | 14,69,73,045 | | 13,68,66,902 |

Annexure B to Schedule - 8
Payments Towards Equipment Supplied to OWH
For the Year Ended March 31, 2010

| Particulars | March 31, 2010 (₹) | | March 31, 2009 (₹) | |
|---|--------------------|---------------|--------------------|------------------|
| Kitchen Equipment | | 46,613 | | 5,16,994 |
| Health Club Equipment | | - | | 6,16,000 |
| Furniture | | - | | 20,888 |
| As per Receipt & Payment A/C of Facilities | | 46,613 | | 11,53,882 |

Schedule - 9

Receipts & Payments Account of Habitat Film Club

For the Year Ended March 31, 2010

| Particulars | March 31, 2010 (₹) | March 31, 2009 (₹) |
|---|--------------------|--------------------|
| Receipts | | |
| Miscellaneous Income | 350 | 250 |
| Bank Interest | 55,417 | 55,576 |
| Membership Fee | 2,35,100 | 2,74,100 |
| Total | 2,90,867 | 3,29,926 |
| Payments | | |
| Bank Charges | 29 | 165 |
| Film Festival Expenses | 1,10,908 | 1,269 |
| Fees & Subscription | 5,992 | 9,624 |
| Film Appreciation | 6,761 | 48,712 |
| Film Club Discussion | 12,100 | 9,000 |
| Film Hire | 2,500 | 10,450 |
| Postage | 1,36,238 | 1,19,677 |
| Printing | 1,730 | 23,551 |
| Professional | 6,350 | 21,200 |
| Travelling | | 20,008 |
| Internet/Web | 6,342 | 6,461 |
| Repair/Maintenance | | 39,500 |
| Excess of Receipts Over Payments as per Balance Sheet | 1,917 | 20,309 |
| Total | 2,90,867 | 3,29,926 |
| Balance of Excess of Receipts Over Payments Over Brought Forward from the Previous Year | 15,99,396 | 15,79,087 |
| Add: Excess of Receipts Over Payments Over for the Year Brought Down | 1,917 | 20,309 |
| As per Balance Sheet | 16,01,313 | 15,99,396 |

Schedule - 10
Receipts of Grant Received for Specific Purpose & Expenditure

For the Year Ended March 31, 2010

| Particulars | March 31, 2010 (₹) | March 31, 2009 (₹) |
|--|--------------------|--------------------|
| Harnessing Strength for Voluntary Sector Organisation (Irish Aid) | | |
| Received in Foreign Currency | | |
| Unspent Balance Brought Forward | 21,63,350 | 16,85,519 |
| Interest Received During the Year | 61,333 | 61,585 |
| Grant Received During the Year | - | 25,91,518 |
| Less: | | |
| Amount Spent in During the Year | (15,02,496) | (21,75,273) |
| Balance Carried Forward to Balance Sheet (A) | 7,22,187 | 21,63,350 |
| Direct Aid Program - Australia High Commission | | |
| Received in Foreign Currency | | |
| Unspent Balance Brought Forward | 74,816 | - |
| Interest Received During the Year | 1,936 | - |
| Grant Received During the Year | - | 3,50,000 |
| Less: | | |
| Amount Spent During the Year | (76,752) | (2,75,184) |
| Balance Carried Forward to Balance Sheet (B) | - | 74,816 |
| Cross Cultural Conversation from Germany | | |
| Unspent Balance Brought Forward | 2,688 | - |
| Received in Foreign Currency | - | 8,32,614 |
| Received in Indian Currency | - | 5,00,000 |
| Less: | | |
| Amount Spent During the Year in Foreign Currency | - | (8,29,926) |
| Amount Spent During the Year in Indian Currency | - | (5,35,485) |
| Balance Carried Forward to Balance Sheet (C) | 2,688 | 2,688 |
| Excess Amount Spent Transfer to Seminar & Conference | - | (35,485) |
| Total of A+B+C as per Balance Sheet | 7,24,875 | 22,40,854 |

Schedule - 11

Notes Forming Part of Accounts of India Habitat Centre

For the Year 2009-2010

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. For the year 2009-10 on areas allotted the amount demanded for maintenance @ ₹ 9.00 per sq. ft. per month amounted to ₹ 460.54 lacs against which we have received ₹ 427.08 lacs.

The Centre has been accounting for repair and maintenance of the facilities centre and recoveries from the allottee institutions on cash basis. ₹ 64.04 lacs is recoverable upto the year 2009-2010 which includes ₹ 28.30 lacs from the allottees for F.Y. 2009-2010.

2. The assessment of the liability on account of property tax relating to the period 1/3/1994 to 31/3/2004 is in dispute with the MCD. The Corporation sought to include license fee received from the facilities area for the purpose of calculating rateable value. 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 for the facilities area to be allowed as a deduction. The Centre had preferred an appeal to the Hon'ble Delhi High Court against the order of the Additional District Court and had not been able to raise demands on institutions for the years 2002-2003 & 2003-2004 due to the above dispute.

The Hon'ble Delhi High Court has remanded to the MCD for redetermination of the Rateable Value. The redetermination of Rateable Value is awaited.

₹ 19.82 corers was paid to the MCD towards property tax covering the above period. The Centre has collected ₹ 19.14 corers from Institutional members on account of property tax and ₹ 1.06 crores was borne by it for common areas.

The final liability will be computed only after the redetermination of Rateable Value.

As per the new unit area method of computing municipal tax applicable from the year 2004-05, the Centre has worked out the yearly liability at ₹ 1.12 crores and this amount is being paid to MCD. However, this has yet to be accepted and confirmed by the Corporation.

3. As per the terms and conditions of the land allotment letter dated 2nd May 1988, in addition to land premium, Annual Ground Rent @ 2.5% of the land cost has to be paid to the L&DO. If any space is earmarked to any public sector undertaking the rate of premium to be recovered from them at pre-determined rate existing on the date of such earmarking plus 2.5% of the premium as annual ground rent and remitted to L&DO. During the year, subsequent to the inspection of Engineering Section Officers of L&DO to the Centre, L&DO has revised demand dated 23/11/2009 for ₹ 747.00 lacs in lieu of earlier demand of ₹ 850.81 lacs in January 2006 that was disputed by the Centre. After representation by the Centre, the L&DO reworked and revised the demand vide dated 21/5/2010 for ₹ 715.87 lacs.

The revised demand is in respect of proportionate land premium at Residential Rate for the proportionate land area for guestrooms, at commercial rates for proportionate land area for non-members restaurants and difference in areas as against earlier determination for HUDCO, HDFC, ILFS and NHB which were classified as Commercial Institutions/PSUs by the Ministry of Urban Development and interest and other charges. The break-up of the demand is as follows:

| Particulars | Amount in Lacs |
|---|----------------|
| Difference in Land Premium | 345.96 |
| Difference in Annual Ground Rent | 141.11 |
| Interest on Difference in Land Premium & Annual Ground Rent | 205.34 |
| Interest, Damage Charges, Penalty etc. | 23.46 |
| | 715.87 |

A sum of ₹ 508.07 lacs was paid by the Centre during the year 2009-10 and a sum of ₹ 207.80 lacs has been paid in May 2010.

Out of ₹ 715.87 lacs, a sum of ₹ 180.73 lacs relates to Institutional Members. Against ₹ 180.73 lacs a sum of ₹ 74.99 lacs received upto 31st March 2010 and subsequently a sum of ₹ 93.51 lacs has been received and balance of ₹ 12.23 lacs has yet to be received till the date of report.

4. Income Tax Assessments/reassessments upto AY 2007-08 have been finalised in favour of the Centre. The Income Tax Department has preferred appeals before the Hon'ble Delhi High Court against the orders passed in our favour by the ITAT for the assessment years 1990-91, 1991-92, 1994-1995, 1995-96, 1996-1997, 1997-98 & 1998-99 but the appeals have not so far been admitted.
5. Assets replaced during the year have been included in the Receipt & Payments A/C and new assets purchased during the year have been capitalised at their cost of acquisition.
6. Assets given to OWH during the year amounting to ₹ 0.47 lacs have been charged to the Receipt & Payments account. No depreciation on these assets has been provided because they have been charged off and will be re-instated at their estimated realisable values when they are received back. The total assets given to OWH upto 31/03/2010 are ₹ 902.28 lacs.
7. The following balances of grant received till previous year remains to be spent as on 31/03/2010 as shown in Schedule 10
 - i. ₹ 7,22,187/- including ₹ 61,333/- towards interest, from Irish Embassy for carrying out series of Seminar on harnessing strength for voluntary sector organisations.
 - ii. ₹ 2,688/- from UDO Killer for Cross Cultural conference.
8. Previous years figures have been regrouped wherever necessary to make them comparable with the current year's figures.

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 A/C. 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 have yet to be determined. No depreciation has been charged on these assets till these lease agreements are finalised and entered into.
- (d) Receipt & Payment A/C incorporates receipt from OWH, and Facilities Centre & expenditure there on including building repair & maintenance, equipment supplied to OWH & property tax relating to 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 & Payment A/C of Habitat Film Club is prepared and the accumulated excess of Receipts over Payments is carried forward to the Balance Sheet.

Receipt & Payment A/C of Receipts of Grant for Specific Purpose is prepared and the remaining. The balance for spending is carried forward to the Balance Sheet.

2. Call money and interest on delayed payments of call money received from various institutions for building project 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 year's surplus is added/deducted from the surplus/deficit carried forward and the net balance is deducted from IHC building complex & other assets. 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 1-29 have been prescribed by the ICAI however, keeping in view the nature of activities of Centre and the method of accounting followed as stated above 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 Account of Investments
- (viii) AS-15 Accounting for Retirement Benefits
- (ix) AS-28 Impairment of Assets
- (x) AS-29 Provision, for Contingent Liabilities and Contingent Asset

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 income is adjusted on the basis of the actual amount received in the bank.
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. For liability on account of Gratuity and Superannuation the Centre has subscribed to the Gratuity and Superannuation Scheme of the Life Insurance Corporation.

List of Member Institutions

- 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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