#### 1.0 Introduction:

- Mandal Becharaji Special Investment Region (MBSIR) has been declared by Government of Gujarat, Industries and Mines Department Notification No. GHU/2012/22/SIR/112012/1276/I on 24th September 2012 published under the provision of section 3 and section 4 of the Gujarat Special Investment Region Act, 2009. Notification comprises 44 villages of district Ahmedababd taluka Mandal and Detroj, District Surendranager taluka dasada-patadi and District Mahesana taluka bechraji.
- 1.2 Vide Notification No. GHU/2013/16/SIR/112012/1276/I on 14th August 2013 published in Government Gazette, Industries and Mines Department, Government of Gujarat, deleted 36 villages from the earlier declared "Mandal Bechraji Special Investment Region". As per notification Mandal Becharaji Special Investment Region comprises total 8 villages. :- 2 villages of Detroj Taluka and 5 villages of Mandal Taluka from Ahmedabad district and 1 village from Becharaji Taluka of Mehsana District.
- 1.3 Mandal Becharaji Special Investment Regional Development Authority (MBSIRDA), Gandhinagar has been constituted by Government of Gujarat, Industries and Mines Department notification No. GHU/12/23/SIR/112012/1276/I on 1<sup>st</sup> October 2012, under the provisions of Gujarat Special Investment Region Act-2009.
- 1.4 As per provision of section 5 of Gujarat Special Investment Region Act 2009, The Gujarat Infrastructure Development Board (GIDB), established under section 17 of the Gujarat Infrastructure Development Act, 1999 has been declared and designated as the

Special Investment Region Apex Authority for the purpose of the Act 2009.

1.5 Mandal Bechraji Special Investment Region (MBSIR) is a new industrial hub Spread over about 102 Sq.km, being planned about 90km from Ahmedabad and 85 km from Gandhinagar near Becharaji town. Envisaged by the government of Gujarat, MBSIR is one of its kind industrial hubs and will comprise automobile, manufacturing and auxiliary industries. The SIR is strategically located, well connected with trade gateways and falls in the influence zone of proposed Delhi – Mumbai Industrial Corridor project (DMIC), a joint initiative by the Government of India and Japan.

# 2.0 MANDAL BECHARAJI SPECIAL INVSETMENT REGIONAL DEVELOPMENT AUTHORITY, GANDHINAGAR consists of the following members.

Sr. No.	Member	Designation
1	Principal Secretary Industries and Mines Department	Chairperson
2	Industries Commissioner	Vice Chairperson
3	Chief Executive Officer, Gujarat Infrastructure Development Board	Member-ex-officio
4	Collector, Ahmedabad,	Member-ex-officio
5	District Development Officer, Ahmedabad	Member
6	Collector, Mehsana,	Member
7	Collector, Surendranagar,	Member
8	Director, School of Planning, Centre of Environmental Planning and Technology (CEPT), Ahmedabad	Member
9	Shri U.S. Mehta (Retired Town Planner)	Member
10	President, Gujarat Chamber of Commerce and Industries	Member
11	Chief Executive Officer, Mandal Becharaji Special Investment Regional Development Authority	Member Secretary

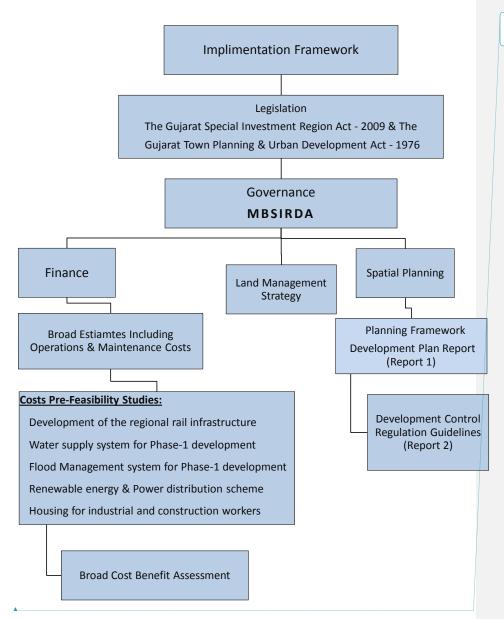
# 3.0 Powers and functions of Mandal Becharaji Special Investment Regional Development Authority (MBSIRDA), Under Section 15 of the Gujarat Special Investment Region Act, 2009

- (1) The Regional Development Authority shall secure planned development of the Special Investment Region and shall take steps for its effective regulation and efficient management so as to bring and enhance general welfare, convenience, productivity and excellence.
- (2) Without prejudice to the generality of foregoing provisions, the Regional Development Authority shall undertake the management and planning of land resource and Infrastructure of the Special Investment Region.
- (3) The Regional Development Authority shall, in particular, exercise the following powers and perform the following functions, namely:-
  - to classify and earmark the area of the Special Investment Region for various purposes and usages including economic activities, amenities and community services as it deems fit;
  - (ii) to prepare the development plan for whole or part of the area of the Special Investment Region;
  - (iii) to undertake preparation and execution of town planning scheme for whole or part of the Special Investment Region;
  - (iv) to regulate the development of the periphery area of the Special Investment Region;
  - (v) to acquire, hold and manage moveable or immoveable property as it may deem necessary subject to general or specific directions of the State Government in this regard:
  - (vi) to acquire land in the Special investment Region, by sale, lease, grant, allocation, donation, town planning scheme, consent agreement or through proceedings under the Land Acquisition Act, 1894 for the purposes of this Act;
  - (vii) to sale, lease, transfer or dispose off any land or building belonging to it subject to the regulations made by the Apex Authority;
  - (viii) to carry out surveys in the Special Investment Region for the preparation of development plans and town planning schemes;

- (ix) to prepare, issue and Implement the direction, standards and the norms for building structure, infrastructure development and other construction activities in the Special Investment Region.
- to enter into contracts, agreements or concession agreement with any person, entity, developer or organization as it may deem necessary for performing its functions;
- (xi) to execute, co-ordinate and supervise works in connection with infrastructure or provision of other services and amenities in the Special Investment Region;
- (xii) to provide for disaster management and mitigation in the Special Investment Region;
- (xiii) to levy and collect such fees, development charges. or user charges as may be ascertained and fixed by the Apex Authority under clause (vii) of sub-section (2) of section 6;
- (xiv) to remove encroachments and constructions not duly authorized or made in violation of the regulations, directions and norms laid down by the Regional Development Authority;
- (xv) to make arrangements for observance and promotion of safety, order, health and environmental safeguards within the Special Investment Region;
- (xvi) to guide, assist and co-ordinate with other authorities functioning in the Special Investment Region in matters pertaining to planning and use of land and development of the Special Investment Region;
- (xvii) to control the development activities in accordance with the development plan and to bring aesthetics, efficiency and economy in the process of development;
- (xviii) to ensure and make provision for sufficient civic amenities and services including hospitals and medical services, schools, fire services, public parks, markets and shopping places, play grounds, entertainment areas and disposal of waste and provision of drainage.
- (xix) to make sustainable arrangements for providing and maintaining the highest standards in civic amenities and services particularly for cleanliness, aesthetics, health and hygiene;
- (xx) to make enquiry, inspection, examination or measurement of any land and building in any part of the Special Investment Region;

- (xxi) to exercise such other powers and discharge such other functions as may be prescribed by the rules or regulations.
  - (a) Notwithstanding anything contained in the relevant State Acts, rules or any existing instructions of the State Government, the Regional Development Authority may frame its own General Development Regulations and the same shall prevail for developments in the Special Investment Region.
  - (b) Every person, unit or developer or any other stakeholder in special Investment Region shall be required to get the plans of the building approved by the Regional Development Authority before commencing any construction and shall obtain the approval of the Regional Development Authority necessary and incidental thereto, after the completion and before the use of such premises.
  - (c) For the purpose of this section and with any other requirement for proper planning, management and development of the Special Investment Region, the Regional Development Authority may issue such direction or instruction as it may consider necessary to any person, unit, entity, developer or any other stakeholder in the Special Investment Region and the person, unit, entity, developer or, as the case may be, the stakeholder shall be bound by such directions.

### 4.0 IMPLEMENTATION FRAME WORK



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#### 4.1 Making Of The Conceptul Master Plan

The conceptual master plan for Mandal Becharaji special investment region was prepared by Mott MacDonald consultant under the auspices of Gujarat Infrastructure Development Board (GIDB). Considering the conceptual master plan Mandal Becharaji Authority has prepared Draft Development plan for Mandal Becharaji special investment region.

- Gujarat Industrial Development Corporation (GIDC) is functioning in Ugharoj, Ugharojpura, bhagapura and Ukardi Villages of Mandal Becharaji special investment region.
- To Implementation of internal as well as core external infrastructure projects in Mandal Becharaji special investment region, Gujarat Industrial corridor corporation Ltd. (GICCL) has been designated as project development agency by Industries and Mines Department, Government of Gujarat

#### 4.2 The Draft Development Plan (DDP) - MBSIRDA

- Making of Development Plan and Town Planning Schemes as under the provision of section 15(3)(ii) & 17 of the Gujarat Special Investment Region act, 2009 and under section 13 of The Gujarat Town Planning and Urban Development Act, 1976.
- The purpose of the Development Plan for the Mandal Becharaji Special Investment Regional Development Authority (MBSIRDA) is to set out the framework for the long term growth of the area of the MBSIR for up to Year 2040.
- It is intended to provide a broad development guide to all people with an interest in the future of the MBSIR including Central and State Governments, public and private bodies and corporations and the existing local inhabitants and landowners living within and adjoining boundaries of the designated area.

- Report 1, The Draft Development Plan; presents the background, overall vision and elements for the MBSIR and is complemented by Report 2.
- Report 2, which contains the General Development Control Regulations (GDCR). The Plan provides the overall spatial allocations for the New City and sets out a 30 year, phasing strategy including land uses, transport and major infrastructures and utilities and services.

The Draft Development plan is based upon the application of planning principles that will ensure a consistent and coherent urban structure and a plan that is robust, flexible and economical to develop, with following land use proposals.

The planning principles are:

- Creation of a compact city;
- Integration of land uses;
- Accessibility of Industrial zones;
- Focus of the city internally away from the central expressway, which will only have limited access;
- Separation of industrial and city traffic;
- Provision for a high quality public transport system;
- Development of a poly-centric structure that has a number of commercial and community nodes;
- Integration of existing villages into the new city; and
- Development of a strong landscape strategy;
- Draft Development Plan was prepared & submitted to Apex Authority,
   Gujarat Infrastructure Development Board (GIDB) on 09.05.2013 U/S
   15(3)(ii) & 17 of the Gujarat Special Investment Region Act, 2009 and
   U/S 9(1) of the Gujarat Town Planning & Urban Development Act, 1976
   (GTP&UD Act,1976) and same were published U/S 13 of the GTP&UD
   Act-1976 in Extraordinary Gazette on 14.05.2013 and Gujarati daily

newspapers for inviting objections / suggestions from any person with respect to Draft Development Plan within a period of two months from the date of publication in Extraordinary Gazette.

- The Authority considered objections / suggestions received and modified under section 14 of the GTP&UD Act, 1976 in the Draft Development Plan published U/S 13 of GTP&UD Act, 1976. Vide Notification No. GHU/2013/16/SIR/112012/1276/I on 14th August 2013 published in Government Gazette, Industries and Mines Department, Government of Gujarat, deleted 36 villages from the earlier declared "Mandal Bechraji Special Investment Region". Thus there is only 8 villages comprised area 102.10 sq.km continue in Mandal Bechraji Special Investment Region.
- The Draft Development Plan with all approved modifications U/S 14 of the GTP&UD Act, 1976 were published U/S 15 of the GTP&UD Act, 1976
   U/S 17 of the Gujarat SIR Act, 2009 on 08.08.2014 in Official Extraordinary Gazette for public objections / suggestions with respect to the proposed modifications within two months from the date of publication in Official Gazette.
- The Authority considered objections / suggestions received for the Draft
  Development Plan published under section 15 of the GTP&UD Act, 1976
  and the same was submitted under section 16(1)(2) of the GTP&UD Act,
  1976 on dated 10/11/2014 to the Apex Authority.
- The Draft Development Plan was sanctioned by the Apex Authority through vide notification no.SIRAA/17/2016/329 on 15/03/2016 and published on 21/03/2016 in Official Gazette.

- The Draft Development Plan provides for the Development of an integrated and largely self contained new city with the potential to grow up to and beyond a target population of 7 lakh with following vision.
  - (i) A world class centre of industrial excellence and economic activity.
  - (ii) A city with high quality infrastructure, community and leisure
  - (iii) A socially mixed & integrated urban area that provides jobs and houses all sectors of society.
  - (iv) A protected environment that takes a sustainable approach to the use of scarce resources including water, energy and farmland.
  - (v) Implementation of Development Plan through preparation of Town Planning Schemes.

## 4.3 Proposed Land use area – Sanctioned Development Plan

Proposed Land Use	Comprehensive		
	Area (sq km)	Area (%)	
Industrial	28.58	27.99	
Logistics	2.10	2.05	
Knowledge & IT	3.69	3.61	
Residential	31.31	30.67	
Affordable Housing	3.82	3.75	
High Access Corridor	9.46	9.27	
Mixed Use	3.76	3.68	
Village Buffer	1.91	1.88	
Recreation, Sports and Entertainment	5.91	5.79	
Proposed Roads and Rail	7.17	7.02	
Total Urbanizable Area (A)	97.71	95.70	
River	0.27	0.27	
SSNL Branch Canal	0.28	0.27	
Water bodies	3.24	3.17	
Gamtal	0.60	0.59	
Total Non Urbanizable Area (B)	4.39	4.30	
Total SIR Area (A + B)	102.10	100.00	

#### 4.4 Implementation of Sanctioned Development Plan by Preparing Town Planning Schemes

 It was resolved to provide basic services and social infrastructure by preparing town planning schemes as per section 40(3) of the GTP&UD Act, 1976 in the 4<sup>th</sup> meeting of MBSIRDA on 03/11/2014.

Details of Five Town Planning Schemes:

	Approx. Area (in Ha.)	
_	TPS No. 1	2075
Pocket 1	TPS No. 2	1487
	TPS No. 3	1497
Pocket 2	TPS No. 4	1995
	TPS No. 5	1430

- In Mandal-Becharaji SIR area, the GIDC area is excluded from preparation of Town Planning Schemes.
- In Mandal- Becharaji SIR area, the consultants have been appointed on 08/12/2015 for preparation of 5 Town Planning Schemes.
- For Pocket-1 in MBSIR, the consultant M/s. Design & Planning Counsel (DPC) (joint venture with Facile Maven Pvt. Ltd., Surat & Multimedia consultants Pvt. Ltd. has been appointed for preparation of Town Planning Schemes 1, 2 and 3. For Pocket-2 in MBSIR, the consultant M/s. SAI consulting engineers Pvt. Ltd. has been appointed for preparation of Town Planning Schemes 4 & 5.
- The Physical (Topographic) survey work for Five TP Schemes were completed and certification of survey work have been done by the concerned DILRs.

#### 4.5 Advantages of Town Planning Scheme.

- Effective tool to implement the D.P. proposals.
- Prospects of development activities increases.
- Regular shape & buildability of plot increases.
- Accessibility & better linkages will be improved.
- Finance will be generated by selling saleable plots.
- Authority will get ownership of land for Draft Development Plan/Town Planning Schemes roads on sanction of Draft Town Planning Schemes without acquisition / cost.
- Authority will get ownership of land for public purpose plots on sanction of preliminary Town Planning Scheme without acquisition / cost.
- Providing regular shaped plots with proper access.

## 4.6 A brief note on the decisions taken by the Mandal Becharaji Authority in the year 2016-17.

 MBSIRDA has resolved to declare intension for preparation of draft town planning schemes no.1, 2, 3, 4 & 5 in the 5th board meeting of mbsirda dated 22/02/2017 u/s 41(1) of the Gujarat town planning and urban development act 1976.



### Urjit Ravat & Co.

CHARTERED ACCOUNTANT

A=103, Richmond Grand, Mr. Torrent Power Station, Makarba Vejalpur, Ahmedabad, Gujarat-380051. Mobile: +91 94267 67141 | Phone: +91 79 4032 4567/68

#### AUDITORS' REPORT E-mail: caurjitravat@yahoo.in

- 1. We have audited the accompanying financial statements of MANDAL BECHARAJI SPECIAL INVESTMENT REGIONAL DEVELOPMENT AUTHORITY ("The Authority"), which comprise the Balance Sheet as at 31<sup>st</sup> March 2017 and the Statement of Income and Expenditure for the year then ended, and a summary of significant accounting policies and notes to accounts. These financial statements are the responsibility of the Authority's management. Our responsibility is to express an opinion on these financial statements based on our audit.
- 2. We conducted our audit in accordance with the standards on auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.
- Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the Standards on Auditing specified by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Authority's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.



We believe that the audit evidence, we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statement  $\ \ .$ 

- 4. Further to our comments, we report that
  - (a) We have obtained all information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
  - (b) In our opinion, proper books of accounts have been kept by the authority so far as appears from our examination of such books.
  - (c) The Balance Sheet and Income & Expenditure Account dealt with this report are in agreement with the books of accounts.
- 5. In our opinion and to the best of our information and belief, the said accounts read with the significant accounting policies, gives true and fair view in conformity with the accounting principles generally accepted in India:
- i. In case of Balance Sheet of state of affairs of the Authority as at 31st March,2017;
- ii. In the case of Income & Expenditure Account of the excess of expenditure over income for the period ended on that date.

For Urjit Ravat & Co Chartered Accountants (Firm Reg. No. 134279W)

(Urjit H Ravat) Partner

Membership No.: 135555

Place : Ahmedabad Date :

## MANDAL BECHARAJI SPECIAL INVESTMENT REGIONAL DEVELOPMENT AUTHORITY BLOCK NO 11-12, 3RD FLOOR, UDHYOG BHAVAN, GANDHINAGAR (Constituted under Section 8 of The Gujarat Special Investment Region Act, 2009)

Balance Sheet as on 31/03/2017

Balance Sheet as on 31/03/2017 Amount in R							
Funds and Liabilities	Sch No.	AS AT 31-03-2017	AS AT 31-03-2016	Property and Assets	Sch No.	AS AT 31-03-2017	AS AT 31-03-2016
CAPITAL RECEIPT	1	66,662,787	31,546,438	FIXED ASSETS	3	159,406	31,449
CURRENT LIABILITIES	2		8,591,149				
INCOME & EXPENDITURE A/C				CASH & BANK BALANCES	4	62,624,826	47,623,279
Opening Balance Add :		9,201,141	363,161			2,207,600	1,684,000
Excess of Expenditure over Income of Current Year		(10,872,096)	8,837,980				
	-	64 001 932	40 338 738		-	64.991.832	49.338.728

Notes on Accounts and Significant Accounting Policies

As per Report of our Even Date For Urit Ravat & Co Chartered Accountants (Firm Reg. No. 134279W)

(Urjit H Ravat) Partner Membership No.: 135555

Place : Ahmedabad Date : FOR MANDAL BECHARAJI SPECIAL INVESTMENT REGIONAL DEVELOPMENT AUTHORITY

(Dipak Suthar)

(Jai Prakash Shivahare , IAS) Chief Executive Officer

Place : Gandhinagar Date :

Income & Expenditure Account For the Period from 1st April 2016 to 31st March 2017

Amount in Rs. Sch No. AS AT 31-03-2017 AS AT 31-03-2016 Income Expenditure Establishment Expenes 16,796,939 1,963,634 Collection of Fees 5,503,941 7,702,960 2,848,510 124,220 Income Tax Excess of Income over Expenditure of Current Year transferred to Balance Sheet 8,837,980 Interest Income 3,269,412 (10,872,096) 8,773,353 10,925,834 8,773,353 10,925,834

Notes on Accounts and Significant Accounting Policies

s per Report of our Even Date For Urfit Ravat & Co Chartered Accountants (Firm Reg. No. 134279W)

(Urjit H Ravat) Partner Membership No. : 135555

Place : Ahmedabad Date : For MANDAL BECHARAJI SPECIAL INVESTMENT REGIONAL DEVELOPMENT AUTHORITY

(Dipal Suthar) Accounts Officer

(Jal Prakash Shivahare, IAS)

Place : Gandhinagar Date :

### MANDAL BECHARAJI SPECIAL INVESTMENT REGIONAL DEVELOPMENT AUTHORITY

BLOCK NO 11-12, 3RD FLOOR, UDHYOG BHAVAN, GANDHINAGAR (Constituted under Section 8 of The Gujarat Special Investment Region Act, 2009)

### Schedules Forming Part of Balance Sheet as at 31/03/2017

Capital Receipt

PARTICULARS	BALANCE AS ON 01/04/2016	ADDITION DURING 2016-17	BALANCE AS ON 31/03/2017	
Ammenities / Betterment Charges	8,383,500	29,403,920	37,787,420	
Development Charges - Construction	1,238,625	2,254,413	3,493,038	
Development Charges - Land	12,173,652	719,385	12,893,037	
UAD Fees - Land	1,938,435	2,460,510	4,398,945	
UAD Fees - Construction	7,812,226	278,121	8,090,347	
GAD FEES CONSCIDENT	31,546,438	35,116,349	66,662,787	

	Liabilities	
Sche	dule 2	
PARTICULARS	31/03/2017	31/03/2016
Dholera Special Investment Regional Development Authority	-	8,591,149
Total		8,591,149

Fixed Assets Schedule 3					
PARTICULARS 31/03/2017 31/03/2016					
Furniture & Fixtures	28,304	31,449			
Computers	131,102				
Total	159,406	31,449			

	ank Balances edule 4				
PARTICULARS 31/03/2017 31/03/2016					
Cash	-				
Bank Balances					
Corporation Bank A/c -140038	62,624,826	47,623,279			
Total	62,624,826	47,623,279			

Collectio	n of Fees			
Schedule - 5				
Particulars	31/03/2017	31/03/2016		
Developer Registration Fees	217,710	6,000		
Engineering Forms & Registration Fees	151,500	100,000		
Map Fees	-	3,000		
Pulication Fees	33,300	103,100		
Scrutiny Fee - Construction	1,161,942	175,101		
Scrutiny Fee - Land	3,736,188	3,592,206		
Tender Fees	-	50,000		
') Division Fees	186,601	3,673,553		
From Fees	250			
Part Plan fees	16,250	- 4		
Misc. Income	200	-		
This area area area area area area area are	5,503,941	7,702,960		

Establishm	ent Expenses			
Schedule - 6				
Particulars	31/03/2017	31/03/2016		
Advertisement Expenses	65,772	23,475		
Consultancy Fees Expenses	8,321,233	1,918,551		
Office Expenses		4,844		
Printing Expenses	31,511			
Studies & Survey	7,191,800			
Depreciation on Furniture & Fixtures	3,145	3,494		
Vehicle Hire Expense	-	13,270		
Bank Charges	469			
Depriciation on Computer	196,652	*		
Meeting Expenses	19,689			
Salary Expenses	681,793	•		
Travelling Expenses	131,228	-		
Wages Expenses	153,647	-		
	16,796,939	1,963,634		



## MANDAL BECHARAJI SPECIAL INVESTMENT REGIONAL DEVELOPMENT AUTHORIT' BLOCK NO 11-12, 3RD FLOOR, UDHYOG BHAVAN, GANDHINAGAR (Constituted under Section 8 of The Gujarat Special Investment Region Act, 2009)

## SCHEDULES ATTACHED TO BALANCE SHEET FOR THE YEAR ENDED ON 31st MARCH, 2017

#### SCHEDULE 7: Significant Accounting Policy & Notes on Accounts

#### PART A: SIGNIFICANT ACCOUNTING POLICIES

- Basis of Preparation of financial statements:
  - Financial Statements have been prepared under the historical cost convention in accordance with the generally accepted accounting principles in India.

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- Expenditure pertaining to bills is accounted on the basis when such bills are approved and paid.
- Use of Estimates :

The preparation of financial statements is in conformity with generally accepted accounting principles which require estimates and assumptions to be made that affect the reported amount of income and expenditure during the reporting period. Difference between the actual result and estimates are recognized in the period in which the results are known and materialized.

 The Authority has adopted accounting treatment whereby fees received in the nature of Betterment / Authorities, Development Charges and charges for development without prior legitimate permission for land and constriction in all cases has been considered as Capital receipts.

Any other fees in the nature of Developer & Engineer Registration Fees, Map Fees, Publication Fees, Scrutiny Fees (Land & Construction) and Sub-Division & Amalgamation of Land Fees or any other fees in similar nature have been considered as a revenue nature.

Publication Fees includes DP Sheet & NOC Fees, GDCR Book Fees, Part Plan Fees, Zoning certificate Fees.

#### 4. General:

All other accounting policies not specifically referred to are consistent with generally accepted accounting principles.

#### B) NOTES ON ACCOUNTS:

- Mandal Bechraji Special Investment Regional Development Authority constituted under the provision of The Gujarat Special Investment Region Act, 2009 was notified as constituted vide notification no. GHU/2012/22/SIR/1 12012/1276/1 dated 24<sup>th</sup> September, 2012.
- In the opinion of the Chief Executive Officer and to the best of their knowledge and belief the value of investment, Advances and Liabilities is not less than the value at which they are stated in the Balance Sheet.
- Balance of Parties and agencies, in debit / Credit are subject to confirmation, reconciliation and consequential adjustments thereof, if any required.



4. Figures are rounded to the nearest income.

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Figures of previous years have been regrouped wherever necessary.

For Urjit Ravat & Co Chartered Accountants (Firm Reg. No. 134279W) For MANDAL BECHARAJI SPECIAL INVESTMENT REGIONAL DEVELOPMENT AUTHORITY

(Urjit H Ravat)

Partner

Membership No.: 135555

Place: Ahmedabad

Date:

(Dipak Suthar) Accounts Officer

(Jai Prakash Shivahare, IAS) Chief Executive Officer

Place: Gandhinagar

Date:

#### Explanation on auditor's comment / reports – 2016-2017

SR.	COMMENTS / REPORT	EXPLANATION
NO	COMMENTS / REPORT	EXPLANATION
1	We have audited the attached Balance Sheet of MANDAL-	Statement of facts and hence no
	BECHARAJI SPECIAL INVESTMENT REGIONAL	comments.
	DEVELOPMENT AUTHORITY, GANDHINAGAR as at 31st	
	March, 2017 and also the Income & Expenditure Account	
	for the period ended on that date annexed thereto. These	
	financial statements are the responsibility of the Board's	
	Management. Our responsibility is to express an opinion	
	on these financial statements based on our audit.	
2	We conducted our audit in accordance with auditing	Statement of facts and hence no
	standards generally accepted in India. These standards	comments.
	require that We plan and perform the audit to obtain	
	reasonable assurance about whether the financial	
	statements are free of material misstatement. An audit	
	includes examining, on a test 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 management, as	
	well as evaluating the overall financial statements	
	presentation. We believe that our audit provides a	
	reasonable basis for our opinion.	
3	Further to our comment s, We report that	Statement of facts and hence no
(a)	We have obtained all the information and explanations,	comments.
	which to the best of our knowledge and belief were	
	necessary for the purpose of our audit.	
(b)	In our opinion, proper book of account have been kept by	
	the Board so far as appears from our examination of such	
	books.	
(c)	The Balance Sheet and Income & Expenditure Account	
	detail with this report are in agreement with the book of	
	account.	
4	In our opinion and to the best of our information and	Statement of facts and hence no
	belief, the said accounts read with the significant	comments.
	accounting policies, give a true and fair view in conformity	
	with the accounting principles generally accepted in India.	
( i )	In the case of the Balance Sheet of the affairs of the Board	
	as at 31 <sup>st</sup> March, 2017.	
( ii )	In the case of Income & Expenditure Account of the excess	
	of expenditure for the period ended on that date.	

## <u>ઓડિટનો અહેવાલ</u> ૨૦૧૬ – ૨૦૧૭

## માંડલ-બેયરાજી સ્પેશ્યલ ઇન્વેસ્ટમેન્ટ રીજીયનલ ડેવલપમેન્ટ ઓથોરીટી, ગાંધીનગર

- ૧. અમે ૩૧ માર્ય, ૨૦૧૭ના રોજ માંડલ-બેયરાજી સ્પેશ્યલ ઇન્વેસ્ટમેન્ટ રીજીયનલ ડેવલપમેન્ટ ઓથોરીટી, સાથે જોડેલ પત્રકનુ ઓડિટ કર્યુ છે. આ નાંણાકિય પત્રકો બોર્ડના મેનેજમેન્ટની જવાબદારી છે. અમારી જવાબદારી અમારા ઓડિટ પર આધારીત આ નાંણાકીય પત્રકો અંગે અભિપ્રાય વ્યક્ત કરવાની છે.
- ર. અમે, સામાન્ય રીતે ભારતમા સ્વીકુત ઓડિટ ધોરણો અનુસાર અમારુ ઓડિટ કર્યુ હતુ. આ ધોરણો મુજબ સામગ્રીની ખોટી રજુઆત થી મુક્ત નાણાકીય પત્રકો છે કે કેમ તેની વ્યાજબી ખાતરી કરવા અમે ઓડિટનુ આયોજન કરીને કામગીરી કરીએ તે જરૂરી બને છે.
- અમારી જવાબ્દારી અમે કરેલ ઓડિટના આધારે નાણાંકીય હિસાબો ઉપર અભિપ્રાય આપવાની છે. અમે, સામાન્ય રીતે ભારતમા સ્વીકૃત ઓડિટ ધોરણો અનુસાર અમારુ ઓડિટ કર્યુ હતુ. આ ધોરણો મુજબ સામગ્રીની ખોટી રજુઆત થી મુક્ત નાણાકીય પત્રકો છે કે કેમ તેની વ્યાજબી ખાતરી કરવા અમે ઓડિટનુ આયોજન કરીને કામગીરી કરીએ તે જરુરી બને છે.
  - ઓડીટ એ નાણાંકીય હિસાબોના દર્શાવેલ રકમ અને જોડાણો અંગેના પુરાવા એકઠા કરવાની પ્રકિયા છે, આ અંગેની પ્રકિયા છેતરપીંડી તથા ભૂલો અંગેના જોખમોને ધ્યાનમાં રાખીને ઓડીટરના જજમેન્ટ આધરિત કરવામાં આવે છે. આ જોખમની યકાસણી કરતી વખતે ઓડીટર દ્વારા ઓથોરીટી દ્વારા બનાવેલ નાણાંકીય હિસાબો તથા તેની રજુઆત યોગ્ય છે કે નહિ. તે ધ્યાનમાં લીધેલ છે. આ ઉપરાંત ઓડિટ કરતી વખતે નાણાંકીય નીતીઓની યોગ્યતાની યકાસણી તથા મેનેજમેન્ટ દ્વારા લીધે નાણાંકીય અંદાજો તેમજ નાણાંકીય હિસાબોની તમામ રજુઆતો ધ્યાને લેવાયેલ છે.
  - અમે માનીએ છીએ કે, અમારા દ્વારા એકઠા કરાયેલ ઓડિટ પુરાવા, નાણાંકીય હિસાબ પર ઓડિટ અંગેના અભિપ્રાય માટે પુરતા છે.
- ૪. વધુમા અમારા અભિપ્રાયો માટે, અમે જણાવીએ છીએ કે,
  - (ક) અમારા ઓડિટના હેતુ માટે, અમારી શુધ્ધ બુધ્ધિની જાણકારી અને માન્યતા પ્રમાણે જરુરી તમામ માહિતી અને સ્પષ્ટીકરણ અમને મળ્યા છે.
  - (ખ) અમારા મતે, આવા હિસાબી યોપડાના પરીક્ષણ પરથી જણાય છે તેટલા પુરતુ બોર્ડે હિસાબના યોગ્ય યોપડા રાખ્યા છે.
  - (ગ) આ અહેવાલમા છણાવટ કરાયેલ સરવૈયા તથા આવક અને ખર્યના હિસાબ, હિસાબના યોપડા સાથે સુસંગત છે.
- પ. અમારા મતે અને અમારી શુધ્ધ બુધ્ધિ ની માહિતી અને માન્યતા પ્રમાણે, ઉક્ત હિસાબોને નોંધપાત્ર હિસાબી નીતિઓ સાથે વાંયતા, ભારતમા સામાન્યપણે સ્વીકૃત હિસાબી પધ્ધતિઓ સાથે સુસંગત રહીને સાયુ અને વ્યાજબી યિત્ર દર્શાવે છે.
  - (૧) ૩૧ માર્ય, ૨૦૧૭ ના રોજ બોર્ડના કામકાજની સ્થિતીના સરવૈયાના કેસમાં,
  - (૨) તે તારીખે પૂરી થતી મુદત માટે, આવક-ખર્ચના હિસાબોના કેસમાં, ખર્ચ કરતા થતા વધુ આવક અંગેના કેસમાં

ઉર્જિત

સ્થળ – અમદાવાદ રાવત એન્ડ કું.

તારીખ -

યાર્ટડ એકાઉન્ટન્ટ (ફર્મ રજીનં.

૧૩૪૨૭૯ઽબલ્યુ)

સહી

પ્રોપરાઇટર

## માંડલ-બેયરાજી સ્પેશ્યલ ઇન્વેસ્ટમેન્ટ રીજીયનલ ડેવલપમેન્ટ ઓથોરીટી, ગાંધીનગર (૨૦૦૯ના ગુજરાત સ્પેશ્યલ ઇનવેસ્ટમેન્ટ અધિનિયમ, કલમ-૮ હેઠળ સ્થાપિત)

## ૩૧ માર્ય, ૨૦૧૭ ના રોજનું સરવૈયુ

ફંડ અને જવાબદા રીઓ	જોડા ણ	૩૧-૦૩-૨૦૧૭ ની સ્થિતીએ	૩૧-૦૩-૨૦૧૬ ની સ્થિતીએ	મિલકત અને અસ્કયામતો	જોડા ણ	૩૧-૦૩-૨૦૧૭ ની સ્થિતીએ	૩૧-૦૩-૨૦૧૬ ની સ્થિતીએ
<u>મૂડી</u> આવક	٩	૬૬,૬૬૨,૭૮૭	૩૧,૫૪૬,૪૩૮	<u>સ્થાયી</u> અસ્કયામતો	3	૧૫૯,૪૦૬	39,886
યાલુ જવાબદા <u>રીઓ</u>	5	-	८,૫૯૧,૧૪૯	<b>યાલુ</b> અસ્કયામતો રોકડ અને બેંકસિલક એડવાન્સ વેરો	Х	<u> </u>	૪૭,૬૨૩,૨૭૯ ૧,૬૮૪,૦૦૦
આવક અને ખર્ચ ખુલતી સિલક ઉમેરોઃ		૯,૨૦૧,૧૪૧	૩,૬૩,૧૬૧				
યાલુ વર્ષના ખર્ય કરતા આવક વધુ		(૧૦,૮૭૨,૦૯૬)	८,८३૭,૯८०				

ઉર્જીત રાવત એન્ડ કં. યાર્ટડ એકાઉન્ટન્ટ (ફર્મ રજીનં. ૧૩૪૨૭૯ડબલ્યુ)	માંડલ-બેયરાજી સ્પેશ્ય ઓથોરીટી, ગાંધીન	.લ ઇન્વેસ્ટ્મેન્ટ રીજીયનલ ડેવલપમેન્ટ ગર વતી,
સહી	સહી	સહી
 (ઉર્જિત એય રાવત) (જયપ્રકાશશિવહારે.એ.એસ.)	(દીપક સુથાર)	
પ્રોપરાઇટર	હિસાબી અધિકારી	મુખ્યકારોબારીઅધિકારી
સ્થળ – અમદાવાદ	<del>ર</del> થળ – ગ	ાંધીનગર
dl.	dl.	

હિસાબો અને નોંધપાત્ર હિસાબ નીતિઓ અંગે નોંધો જોડાણ-૭ સમાન તારીખના અમારા અહેવાલ.

<u>\$४,૯૯૧,८३२</u>

કુલ

<u>\$४,૯૯૧,८૩૨</u>

માંડલ-બેયરાજી સ્પેશ્યલ ઇન્વેસ્ટમેન્ટ રીજીયનલ ડેવલપમેન્ટ ઓથોરીટી, ગાંધીનગર (૨૦૦૯ના ગુજરાત સ્પેશ્યલ ઇન્વેસ્ટમેન્ટ અધિનિયમ, કલમ-૮ હેઠળ સ્થાપિત) તા.૧ એપ્રિલ ૨૦૧૬ થી તા. ૩૧.માર્ય.૨૦૧૭ ની મુદત માટે ઉપજ અને ખર્ય ના હિસાબ

ખર્ય	જોડાણ	૩૧-૦૩-૨૦૧૭ ની		આવક	જોડા ણ		૩૧-૦૩-૨૦૧૬ ની
		સ્થિતીએ	ની સ્થિતીએ		<b>ડા</b>	સ્થિતીએ	સ્થિતીએ
સ્થાપિત ખર્ચ	ξ	૧૬,૭૯૬,૯૩૯	૧,૯૬૩,૬૩૪	ઉધરાવેલ	પ	૫,૫૦૩,૯૪૧	૭,૭૦૨,૯૬૦
ખય				ફી			
આવક વેરો		૨,૮૪૮,૫૧૦	૧૨૪,૨૨૦	વ્યાજ		૩,૨૬૯,૪૧૨	૩,૨૨૨,૮૭૪
				આવક			

ખર્ય કરતા					
આવક વધુ સરવૈયા ખતે તબદીલ કરેલ	(૧૦,૮૭૨,૦૯૬)	८,८३७,૯८०			
કુલ	<u>८,७७३,३५३</u>	<u>૧૦,૯૨૫,૮૩૪</u>	કુલ	<u>८,७७३,३५३</u>	<u> ૧૦,૯૨૫,૮૩૪</u>

હિસાબો અને નોંધપાત્ર હિસાબ નીતિઓ અંગે નોંધો જોડાણ- સમાન તારીખના અમારા અહેવાલ.

સ્થળ: અમદાવાદ

તારીખ. ૨૭.૦૭.૨૦૧૬

ઉર્જિત રાવત એન્ડ કુ. ડેવલપમેન્ટ	માંડલ-બેયરાજી સ્પેશ	યલ ઇન્વેસ્ટમેન્ટ રીજીયનલ
યાર્ટડ એકાઉન્ટન્ટ (ફર્મ રજીનં. ૧૩૪૨૭૯ડબલ્યુ)	ઓથોરીટી, ગાંધી	નગર વતી,.
સહી	સહી	સહી-
 (ઉર્જિત એય રાવત)	(દીપક સુથાર)	
(જયપ્રકાશશિવહારે.એ.એસ.) પ્રોપગલ22	હિસાળી ગ્રાધિકારી	ນາລາ ຮາງເຕາວງ ນາຄະເງງ

તારીખ. ૨૭.૦૭.૨૦૧૬

સ્થળ: ગાંધીનગર

## માંડલ-બેયરાજી સ્પેશ્યલ ઇન્વેસ્ટમેન્ટ રીજીયનલ ડેવલપમેન્ટ ઓથોરીટી, ગાંધીનગર (૨૦૦૯ના ગુજરાત સ્પેશ્યલ ઇન્વેસ્ટમેન્ટ અધિનિયમ, કલમ-૮ હેઠળ સ્થાપિત)

## २०१६ – २०१७

## સરવૈયા ના ભાગરુપ જોડાણો મૂડી આવક

### જોડાણ-૧

વિગત	૧-૦૪-૨૦૧૬ના રોજ	વર્ષ દરમ્યાન	૩૧/૦૩/૨૦૧૭ ની
	ખુલતી સિલક	૨૦૧૬-૧૭	સિલક
સુવિધા સુધારણા ખર્ચ	८,३८३,५००	૨૯,૪૦૩,૯૨૦	૩૭,૭૮૭,૪૨૦
વિકાસ ખર્ય – બાંધકામ	૧,૨૩૮,૬૨૫	૨,૨૫૪,૪૧૩	3,४૯3,०3८
વિકાસ ખર્ય – જમીન	૧૨,૧૭૩,૬૫૨	૭૧૯,૩૮૫	૧૨,૮૯૩,૦૩૭
યુ.એડી.ફી જમીન	૧,૯૩૮,૪૩૫	૨,૪૬૦,૫૧૦	૪,૩૯૮,૯૪૫
યુ.એડી.ફી બાંધકામ	૭,૮૧૨,૨૨૬	૨૭૮,૧૨૧	८,०७०,३४७
<u>કુલ</u>	<u> 31,485,83८</u>	<u> </u>	<u>૬૬,૬૬૨,૭૮૭</u>

## યાલુ જવાબદારી

## જોડાણ-૨

વિગત	39/03/२०१७	<b>૩૧/૦૩/૨૦૧૬</b>
ધોલેરા - એસઆઇઆર	-	૮,૫૯૧,૧૪૯
કુલ	-	<u>८,૫૯૧,૧૪૯</u>

## કાયમી મિલકતો જોડાણ-૩

વિગત	39/03/२०१७	૩૧/૦૩/૨૦૧૬
ફર્નીયર અને ફિક્ષ્યર્સ	૨૮,૩૦૪	39,886
<u>કોમપ્યુટર</u>	૧૩૧,૧૦૨	-
<u>કુલ</u>	<u>૧૫૯,૪૦૬</u>	<u> </u>

## રોકડ અને બેંક સિલક

## જોડાણ-૪

વિગત	૩૧/૦૩/૨૦૧૭	૩૧/૦૩/૨૦૧૬
રોકડ	-	-
<u>બેન્ક બેલેન્સ</u>		

કોર્પોરેશન બેન્ક- ખાતા નં -૧૪૦૦૩૮	६२,६२४,८२६	¥9,523,296
<u>કુલ</u>	<u> </u>	<u> ૪૭,૬૨૩,૨૭૯</u>

## ઉધરાણી ફ્રી જોડાણ-પ

વિગત	39/03/२०१૭	39/03/२०१६
ડેવલપર નોધણી ફી	૨૧૭,૭૧૦	६,०००
એન્જીનીયર ફોર્મ અને નોધણી ફી	१५१,५००	9,00,000
નકશા ફી	-	3,000
પબ્લીકેશન ફી	33,300	૧,૦૩,૧૦૦
યકાસણી ફી – બાંધકામ	૧,૧૬૧,૯૪૨	૧,૭૫,૧૦૧
યકાસણી ફી – જમીન	3,93૬,૧८८	૩,૫૯૨,૨૦૬
ટેન્ડર ફી	-	Ų0,000
સબ ડીવીઝન ફી	१८६,६०१	૩,૬૭૩,૫૫૩
એફ-ફોર્મ ફી	૨૫૦	-
પાર્ટ પ્લાન ફી	૧૬,૨૫૦	-
પરયુરણ આવક	500	-
<u>ş</u> <u>e</u>	<u>૫,૫૦૩,૯૪૧</u>	<u>૭,૭૦૨,૯૬૦</u>

## સ્થાપના ખર્ય જોડાણ-૬

વિગત	39/03/२०१૭	૩૧/૦૩/૨૦૧૬
જાહેરાત ખર્ચ	૬૫,૭૭૨	૨૩,૪૭૫
કન્સલટન્સી ફ્રી	८,३२१,२३३	૧,૯૧૮,૫૫૧
ઓફીસ ખર્ચ	-	४,८४४
પ્રીન્ટીંગ ખર્ચ	39,499	
સ્ટડી અને સર્વે	૭,૧૯૧,૮૦૦	
ધસારો (ફર્નીયર અને ફીક્ષ્યર)	3,984	3,४૯४

વાહન ભાડા ખર્ચ	-	93,२७०
બેંન્ક યાર્જીસ	४६७	
ધસારો-કોમપ્યુટર	૧૯૬,૬૫૨	
મીટીંગ ખર્ય	૧૯,૬૮૯	
પગાર ખર્ય	૬૮૧,૭૯૩	
મુસાફરી ખર્ય	૧૩૧,૨૨૮	
મહેતાણા ખર્ય	૧૫૩,૬૪૭	
<u>કુલ</u>	<u> </u>	<u>૧,૯૬૩,૬૩૪</u>

માંડલ-બેયરાજી સ્પેશ્યલ ઇન્વેસ્ટમેન્ટ રીજીયનલ ડેવલપમેન્ટ ઓથોરીટી, ગાંધીનગર નાણાંકીય વર્ષ ૩૧ માર્ય ૨૦૧૭ અંતિત બેલેન્સ શીટ ના જોડાણો જોડાણ ૭: નોધપાત્ર હિસાબ વિષયક નીતીઓ તથા હિસાબો અંગેની નોંધ

## જોડાણ-૭

## (અ) નોંધપાત્ર હિસાબ વિષયક નીતિઓ

## (૧) નાણાકીય પત્રકો તૈયાર કરવાનો આધાર

- (અ) નાણાકીય પત્રકો તૈયાર કરવાનો આધાર ભારતમા સામાન્યપણે સ્વીક્રૂત હિસાબી સિધ્ધાંતો મુજબ ઐતિહાસીક સમજુતી હેઠળ નાણાકીય પત્રકો તૈયાર કરવામા આવ્યા છે.
- (બ ) મંજુર અને યુકવણુ થયેલ ખર્યને આધારે ખર્ય હિસાબોમાં લેવાયેલ છે.

## (૨) <u>અંદાજો:</u>

નાણાકિય હિસાબો સામાન્યપણે સ્વીકૃત કરાયેલ હિસાબો સિધ્ધાંતોને આધારે બનાવેલ છે. કે જેમાં યાલુ સમયગાળામાં દર્શાવેલ આવકો અને ખર્ચમાં અંદાજો અને ધારણાઓની અસર આપવાની રહે છે. સત્ય પરિણામો તથા અંદાજો વચ્ચેના તફાવત જયારે માલુમ જણાશે અને ભૌતિક અસર માલુમ પડશે ત્યારે કરવામાં આવશે.

(૩) સુવિધા સુધારણા ખર્ચ, વિકાસ ખર્ચ તથા મંજુરી પહેલા વિકાસ ખર્ચ કે જે જમીન તથા બાંધકામને લગતા હોય તે દરેક ને મુડી આવક તરીકે ઓથોરીટી દ્વારા ગણવામાં આવેલ છે. તે સિવાયની અન્ય તમાંમ આવક ડેવલપમેન્ટ તથા એન્જીનીયરીંગ ફી, નકશા ફી, પબ્લીકેશન ફી તથા યકાસણી ફી (જમીન તથા બાંધકામ, કે અન્ય ફી ને મહેસુલી આવક ગણવામાં આવેલ છે.

(૪) ખાસ ઉલ્લેખ કરાયેલ ન કરાયેલ હિસાબી નીતી, સામાન્યપણે સ્વીક્રુત હિસાબી નીતીઓ સાથે સુસંગત છે.

### (બ) <u>હિસાબો અંગેની નોંધો:</u>

- (૧) ૨૦૦૯ ના ગુજરાત સ્પેશ્યલ ઇન્વેસ્ટમેન્ટ રીજીયનલ કાયદા ની જોગવાઇઓ અન્વયે રયાયેલા માંડલ-બેયરાજી સ્પેશ્યલ ઇન્વેસ્ટમેન્ટ રીજીયનલ ડેવલપમેન્ટ ઓથોરીટી ને ૨૪,સપ્ટેમ્બર૨૦૧૨ ના જાહેરનામા નં. જીએયયુ/૨૦૧૨/૨૨/એસઆઇઆર/૧૧૨૦૧૨/૧૨૭૬/૧ અન્વયે સ્થાપિત કરેલ હતી.
  - (૨) મુખ્ય કારોબારી અધિકારીના મતઅનુસાર તથા તેમની જાણ અનુસાર રોકાણો, અનામતો તથા જવાબદારીઓ, બેલેન્સ શીટમાં દર્શાવેલ ૨કમથી ઓછા નથી.
- 3. લેણદારો/ દેવાદારોની બાકી લેણા/દેવા તેમના ખાતરી, સમાધાન તથા અન્ય ગોઠવણને આધારીત છે.
- ૪. આંકડાઓને તેમના નજીકના ૨કમમાં ૨ાઉન્ડઓફ કરેલ છે.
- પ. ગત વર્ષના આંકડાઓને જરુર લાગે ત્યાં રી-ગ્રુપ કરેલ છે.

ઉર્જિત રાવત એન્ડ કુ. યાર્ટડ એકાઉન્ટન્ટ માંડલ-બેયરાજી સ્પેશ્યલ ઇન્વેસ્ટમેન્ટ રીજીયનલ ડેવલપમેન્ટ ઓથોરીટી, ગાંધીનગર વતી

સહી	&	ાહી	
સહી	(ઉર્જિત રાવત & કં)		
(દીપક સુથાર)	(જયપ્રકાશશિવહારે.એ.એસ.)		
પ્રોપરાઇટર અધિકારી	હિસાબી અધિકારી	મુખ્ય	કારોબારી
સ્થળ: અમદાવાદ	સ્થળ: ગાંધીનગર		
તારીખ.	તારીખ.		