



Auditors' Report on Financial Statements

To
The Members of
The Nav Sansad Vihar CGHS Limited
New Delhi

Report on the Financial Statements

We have audited the accompanying financial statements of The Nav Sansad Vihar CGHS Limited (Regn No. 965G/H) which comprise the Balance Sheet as at March 31, 2019, and the Statement of Income & Expenditure and Receipt & payment Account for the year then ended.

Management's Responsibility for the Financial Statements

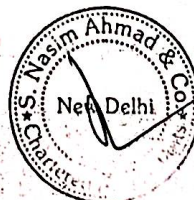
Management is responsible for the preparation of these financial statements in accordance with Delhi Cooperative Societies Act & Rules. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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 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 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 judgment, 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 Society'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 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.



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Opinion

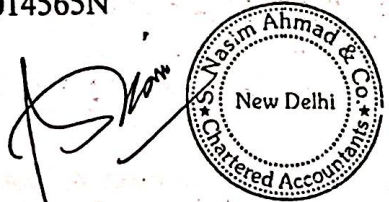
In our opinion and to the best of our information and according to the explanations given to us, subject to our comments / notes in the parts A, B & C {as required under rule 84(7) of Delhi Cooperative Societies Rules -1973} of the Annexure to Auditor's report give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) in the case of Balance Sheet, of the state of affairs of the Society as at March 31,2019 and;
- (b) in the case of Income & expenditure Account, of the *Deficit* for the year ended on that date;
- (c) in the case of Receipts & Payments Account of the Receipts & Payments of the Society.

Report on Other Legal and Regulatory Requirements

1. As required by the rules of Delhi Cooperative Societies Rules, 2007, we hereby enclose in the Annexed Report vide parts A, B, & C, a statement on the matters as per rule 84(9)(v) of the said rules.
2. Further to our comments in the Annexure referred to in the paragraph (1) above :-
 - a. 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;
 - b. in our opinion proper books of account as required by the Act, have been kept by the Society so far as appears from our examination of those books.
 - c. the Balance Sheet, Income & Expenditure and Receipt & Payment Account dealt with by this Report are in agreement with the books of account.
 - d. In our opinion and according to the explanations given to us, there has been no material impropriety or irregularity in the expenditure or in the realisation of money due to the society subject to our notes / observation as per annexure "C".

For S NASIM AHMAD & CO.
CHARTERED ACCOUNTANTS
FRN : 014565N



(S NASIM AHMAD)
PROP.

M No. : 094226
UDIN : 20094226 KAAAAAL1396

PLACE : NEW DELHI
DATED: 31st March, 2020

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PART-A

Whether the society has taken the corrective steps to comply with the objections / suggestions made in the previous audit, if not what is the explanation of the society thereof?
No. There are the following observation was reported in last Audit Report.

S. No	Objections / Suggestions	Compliances
1	Balance of all the Society member's, outside parties i.e. Debtors, Creditors whether having a debit balance or credit balance as on the close of the year, should be got confirmed from the concerned person. The difference, if any, should be reconciled.	MC has not taken confirmation of closing balance, if any.
2	The Society must maintained its accounts (Income & Expenditure) account on accrual basis	The Society is now change their accounting policy from Receipts basis to on accrual basis and difference on theses change is mentioned in Part "C" of our observation as "basis of accounting & change in accounting policy."
3	The Society has shown Rs. 34,203/- as Suspense Income. There is no place for suspense income in the books of accounts.	As per last year Audited Financial Statements there is no such suspense account exist. So we are unable to comment on these accounts.
4	The Society did not account for D.G. CASH CARD income & INTEREST from members on regular basis but at its convenient whenever it deemed fit. So it is advisable the income must be account for on regular basis.	Now the MC is under reconciliation of the same but no records produced before us for correctness of dues, arrears & advances, if any. In absence of records we are unable to comment.

PART-B

a) Is the society functioning from the Registered Office and the members are being allowed to inspect documents of the society including audit report as per provisions of Rule 84(8) of the Delhi Cooperative Societies Rules 1973. In addition, the auditor is required to comment on each item of profit & loss account and the Balance Sheet alongwith all controlling statements duly signed by the office bearers and countersigned by the auditors broadly on the lines indicated under rule 46(Form No. 11, 12 & 13) Delhi Cooperative Societies Rules 1973, specific responsibility be fixed in case of misutilisation of funds or any lapse on the part of any responsible committee members.

Yes, the society is functioning from the registered office and members are allowed to inspect documents of the society including audit report as required by the provisions of Rules



84(8) of Delhi Coop. Societies Rules, 1973. Our comments on each head of Balance Sheet and Income & Expenditure for the year given separately in this part of our report.

b) Whether the society periodically reconciles its accounts with the accounts of the members, outside parties including Bank at the close of the cooperative year with General Ledger Books ?

No, the society periodically not reconciles its accounts including Debtors & Creditors and member's accounts. However Bank accounts are also reconciled at the end of the cooperative year with the General Ledger.

c) What has been lending policy of the society ? Whether the society is extending loans to its members within their borrowing limits ? In case the society is granting loans to other parties, what is the general loaning policy and how far the interest of the society have been secured against proper tangible or intangible securities ? When and at what point of time a debt is considered bad and ripe enough to in time legal action to recover demand ?

Not Applicable since society is not granting any loan or credit facility to anyone.

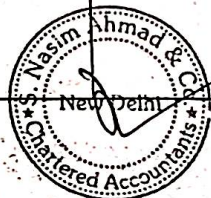
d) Whether the management committee has implemented / carried out the decisions of the General Body in letter and spirit keeping in view the best interest of the members of the society, in accordance with the co-operative principles ? (CA will give his comments on the appointment of the Architect; Building Contractors; other contractors etc.)

Yes. During the year no major contract awarded except repair of Flats of M/s Ashok Sardana, Superna Sardana & Vijay Sardana as per court order of settlement.

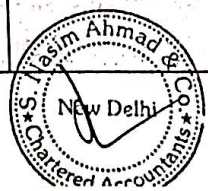
e) Number of unresolved dispute position of society as also required to give his comments on received against the society by the Department.

the following the list legal cases / dispute is pending before different authorities :-

S. No.	Name of the cases	Jurisdiction	Issues	Present position & comments of MC
1	Society Vs. Ashok Sardana	Dy. Registrar	This is an arbitration case filed for recovery of dues against member	Arbitration case no. 13,14 & 15 withdrawn on 16th October, 2019 and settled.
2	Society Vs. Vijay Sardana	Dy. Registrar	This is an arbitration case filed for recovery of dues against member	Arbitration case no. 13,14 & 15 withdrawn on 16th October, 2019 and settled.
3	Society Vs. Superna Sardana	Dy. Registrar	This is an arbitration case filed for recovery of dues against member	Arbitration case no. 13,14 & 15 withdrawn on 16th October, 2019 and settled.
4	Ashok Sardana Vs. Society	Delhi State Consumer Commission	Member has filed the complaint against society for damages as his flat was not habitable, refund of excess amount etc.	Case settled by state consumer disputes Redressal Commission on 26/09/2019. Case No.- C-645/2017 Order dated-18.10.2019
5	Vijay Sardana Vs. Society	Do	Do	Case settled by state consumer disputes Redressal Commission on 26/09/2019. C-646/2017 Order dated-18.10.2019



6	Superna Sardana Vs. Society	Do	Do	Case settled by state consumer disputes Redressal Commission on 26/09/2019. C-647/2017 Order dated-18.10.2019
7	Society Vs. Vijay Sardana	Delhi Cooperative Tribunal	This is an appeal filed by Society against award passed in favour of Member for payment of his share of Reserve Fund amounting to Rs. 2.20 lakh (approx.) with interest	Appeal no. 50/2017/DCT In view of the settlement arrived between the parties vide agreement dt 28.08.2019 before National Consumer Dispute Redressal Commission, New Delhi. So the case was withdrawn on 08.11.2019
8	Society Vs. Superna Sardana	Do	Do	Appeal No. 48/2017/DCT In view of the settlement arrived between the parties vide agreement dt 28.08.2019 before National Consumer Dispute Redressal Commission, New Delhi. So the case was withdrawn on 08.11.2019
9	Society Vs. Ashok Sardana	Do	Do	Appeal No. 49/2017/DCT In view of the settlement arrived between the parties vide agreement dt 28.08.2019 before National Consumer Dispute Redressal Commission, New Delhi. So the case was withdrawn on 08.11.2019
10	Ashok Sardana Vs. Society	National Commission (Asstt Collector Gr-I)	Challenging order of State Commission disposing his execution petition.	Appeal No. 57/2017 Case dismissed on 16.09.2019 & order of settlement was passed on 25/11/2019
11	Superna Sardana Vs. Society	Do	Do	Appeal No. 58/2017 Case dismissed on 16.09.2019 & order of settlement was passed on 25/11/2019
12	Vijay Sardana Vs. Society	Do	Do	Appeal No. 59/2017 Case dismissed on 16.09.2019 & order of settlement was passed on 25/11/2019

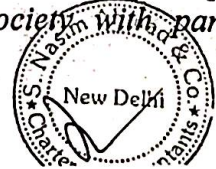


13	Society Vs. Ashok Sardana	Financial Commissioner	RCS no ceasing the membership of Member for owing another property.	Case No. 281 In view of the settlement arrived between the parties vide agreement dt 28.08.2019 and order dt 06.09.2019 passed by National Consumer Dispute Redressal Commission. So the case was withdrawn on 24.10.2019
14	Society Vs. Superna Sardana	Do	Do	Case No. 282 In view of the settlement arrived between the parties vide agreement dt 28.08.2019 and order dt 06.09.2019 passed by National Consumer Dispute Redressal Commission. So the case was withdrawn on 24.10.2019
15	Society Vs. Vijay Sardana	Do	Do	Case no. 283 In view of the settlement arrived between the parties vide agreement dt 28.08.2019 and order dt 06.09.2019 passed by National Consumer Dispute Redressal Commission. So the case was withdrawn on 24.10.2019.
16	Nandi Illayia	Do	Her expulsion is confirmed upto SC but shae again filed petition before Finance Commissioner.	The case was dismissed by Supreme Court. However Power Of Attorney holder of Nandi Illaiya has approached Financial Commission and the matter is pending for last 7 years.
17	Raj Kumar Gupta	Do	He & Nandi Illayia's case were taken up before all courts but Raj Kumar Gupta at the end withdrew his petition when he found court was not inciled to grant any relief to him. Same indication was given to	Settled. He filed RP No. 90/2013 with Financial Commission. But withdrew the case and took back his deposits from the society.



			Nandi Illayia but his counsel argued and court reserved the case for order but till date no order is passed.	
18	Kuldeep Mansukhani Vs. Society	Dwarka District Court	He was earlier counsel for Society during last to last MC and raised unreasonable bills which were not accepted by last MC, then he filed a case of recovery of his balance fee of Rs. 5.00 lakh	Settled on payment of Rs. 1,50,000/-
19	Society Vs. Kuldeep Mansukhani	Do	Society has filed this counter claim against Kuldeep as he despite having received full fee abandon for few in between and caused loss to Society by giving his wrong advice.	Settled. Case withdrawn by society.
20	R R Sahu	High Court	His membership was ceased on the complaint of Ashok Sardan till HC but she has again filed a writ petition.	It is understood that flat keys are deposited in HC
21	Forest Officer Vs. Society	Forest Officer	There is another case initiated on the complaint of Raji Mohan under Forest Act for cutting trees	Case dropped by Forest Department
22	Sanjay Club, Dwarka	DDA	Society created a club of its own members who got land from DDA by paying land cost from the funds of Society but previous MC misuse that land for marriage pandal etc., lease was cancelled that was challenged before High Court, Delhi, case was remanded, again DDA cancelled the lease.	No progress.

In respect of Group Housing whether management committee or any sub-committee is exercising the financial; material management and control to keep the project cost as low as possible ? What is the allotment policy of the society with particular reference to



categorization of members both for the purpose of getting building plans approved as also handling over the possession of the flats ?

The flats already handed over to the members except two flats are yet to be allotted.

g) Has the society been holding meeting of various committees including General Body and proper records of proceedings are being maintained in the Minutes / Proceeding Register ?

Yes, during audit of the previous year 2018-2019, 7 MC meetings and 2 SGBM were held and proceedings are being recorded properly. But society is not holding monthly MC meeting regularly i.e. one meeting in each month.

h) List of members with their ledger balances at the close of Co-operative Year. A separate list of changes on account of resignations, expulsions and whether rule / instructions in his behalf have been properly complied with ?

List of members & Ledger Balance attached which is not reconciled and confirmed by concerned party.

i) Without prejudice to the generality of the provisions contained in Delhi Co-operative Societies Act, 1972 and the Rules framed there under, the auditor shall state if any of the office bearers suffers from the disqualification contained in Section 31 read with Rule 59 and 60 ?

No.

j) Whether society is periodically reviewing the fixed assets as also, the cash credit limits vis-à-vis loans extended on the basis of goods hypothecated to the co-operative society?

No, the Society has not maintained any assets register since long and not furnished us for verification of the same. However the society neither enjoying any credit facilities nor extended any loans to their members.

k) Whether the monthly expenditures of society are being approved in the ensuing managing committee meetings, if not reasons for the same must be explained in details ?

No, the society is not approving monthly expenses in the preceding monthly MC meeting.

l) A certificate shall be obtained from the custodian of records regarding documents and cash / certifying the possession thereof along with certificate of CA regarding details of books of accounts seen and signed by CA.

Certificates are attached

m) The details of various Bank accounts being maintained by the society as also the securities and investment of the society along with the addresses, Account numbers of the Banks and comments on the Bank reconciliation statement.

Certificates from banks and bank reconciliation statements are attached.



PART-C

The report will clearly indicate the acts of omission, commission on the part of Managing Committee with specific reference to acts involving malfeasance; misappropriation; acts of oppression; mismanagement of funds etc.. on the basis of the evidence collected, the Auditor shall record his opinion as to the person who in his opinion was responsible for the lapses noted by him. (every case of misappropriation of fraud shall be directly reported to the Registrar at the first instance)

On examination of record of the society we have not come across any such act of omission involving malfeasance; misappropriation; mismanagement of funds; acts of oppression, on the part of the Managing Committee but some of the irregularities pointed out by the Special Auditor in their Special Audit Report for the period 1999-2000 to 2007-2008. Although findings / suggestion of Special Auditor and its replies neither discussed before any AGBM/SGBM/MC Meetings nor compliance report submitted to RCS, Delhi.

Basis of Accounting & Change in Accounting Policy :- The accounts are prepared on accrual basis under historical cost convention from this financial year i.e. 2018-19. There is Deficit of Rs. 9,37,103.37 on accrual basis of accounting. Although there is surplus of Rs. 6,33,930/- as per Receipts & Payments basis as followed previous years. →

Comments on Balance Sheet & Other observation and suggestions are :-

- 1. During the audit we have observed that in the Balance Sheet, on both side of assets and liabilities, there are many old balances are carried forwarding from years to years. In our opinion these carried forward balances may be transferred to reserve and surplus after approval from AGM. These are given below :-

a. Deposits from Members (Liability Side)

S. No	Description	Amount	Remarks
1	Ex-Member's Deposits (as per annexure-8)	16,35,922.00	No movements since long
2	Member's Welfare Fund	17,59,974.00	No movements since long

b. Other deposits from Members (Liability Side)

S. No	Description	Amount	Remarks
1	Earnest Money (as per annexure-9)	24,67,350.00	No movements since long
2	Basement Lease	2,30,878.00	Two members deposit of Rs. 2.00 Lakh paid / reversed during the year.
3	Security Deposits	7,08,164.75	No movement since long. Mostly is the rent receipts for various years from shop



			and other security like CCTV etc.
4	Car Parking Life Long Lease	26,40,000.00	No movement since long →

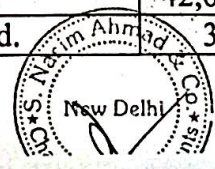
c. **Expenses Payable (Liability Side) :-** These are outstanding since long and seems to be merged with cost of construction of flats. We advise to Society to trace the nature / bills / contract to arrive at logical adjustment to concerned Liability / Assets Head of Balance Sheet.

S. No	Description	Amount	Remarks
1	A.S. Electricals	13,003.00	No movements since long
2	Ace Engineers Bureau	34,886.00	No movements since long
3	Globe Interiors & Construction	4,33,497.00	No movement since long
4	Provision For Income Tax	6,65,287.00	No movement since long pertains to year 2006-07 & 2007-08
5	Radius Synergies Pvt. Ltd.	49,028.00	No movements since long
6	Raj Trading Co.	14,200.00	No movements since long
7	Shiv Hari Plywood Ltd	1,08,810.00	No movements since long
8	Shops (Rent Rec.)	55,390.00	No movements since long
9	Transworld Fire Engineers	1,50,000.00	No movements since long
10	Works Contract Tax	44,766.00	Payable but not paid

d. **Share Capital Rs. 2,51,000/- (Liability Side) :-** The total number of Membership in the Society is 256 and 2 Flats not allotted to anyone, but the share Money reflected in Balance Sheet is Rs. 25,100/- (i.e. 251 Flats @ 100/- per share money / per member) in place of Rs. 25,400/- (i.e. 254 Flats @100/- per share money / per member). So it is not reconciled.

e. **Advances/ deposits pertains to materials & construction of Flats (Assets Side) :-** These are outstanding since long and seems to be merged with cost of construction of flats. We advise to Society to trace the nature / bills / contract to arrive at logical adjustment to concerned Liability / Assets Head of Balance Sheet.

S. No	Description	Amount	Remarks
1	Aztek Pvt. Ltd.	1,96,084.00	No movements since long
2	Dev Laxmi Construction Co	1,37,982.00	No movements since long
3	Flow Line Trunkey Projects Ltd	6,05,203.00	No movement since long
4	Jay-Pee Bela Plant	7,080.00	No movement since long
5	J.K.Cement Works	3,48,000.00	No movements since long
6	Mas Projects Eng. Pvt Ltd	30,47,955.00	No movements since long
7	Nagarjuna Const. Co. Ltd.	59,25,922.00	No movements since long
8	Otis Elevator (I) Pvt. Ltd.	42,60,097.00	No movements since long
9	Rashtriya Ispat Nigam Ltd.	33,557.12	No movements since long



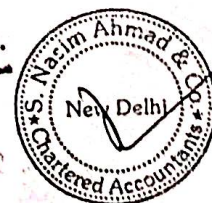
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10	Setco International	4,32,240.00	No movements since long
11	S.K. Intigrated Consultants	2,00,000.00	No movements since long
12	Ventilair India Pvt. Ltd	2,500.00	No movements since long
13	Mobilisation Advance-MAS-PH-2	2,21,982.00	No movements since long
14	TDS Payable	35,555.00	It is interest on TDS for the year 2015-16 & 2016-17

- f. **Interest Accrued on FDRs of Rs. 13,14,718/- :-** This amount is outstanding in the books of accounts but not match & un reconciled and it is not traceable.
- g. **Loans and Advances (Sajay Club, Dwarka) Rs. 1,34,12,746/- :-** Society created a club of its own members who got land from DDA by paying land cost from the funds of Society but previous MC misuse that land for marriage pandal etc., lease was cancelled that was challenged before High Court, Delhi, case was remanded, again DDA cancelled the lease. However file not produced for our verification.
- h. **Ground Rent (DDA) Rs. 83,359.94 :** The account is un reconciled and under recovered from member/s.

2. **Income & Expenditure and Appropriation Account :**

- a. Prior period Expenses : Rs. 11,17,316.00 (as per Annexure-A)
- b. Prior Period Income : Rs. 2,28,736.00 (DG Cash Card Arrears)
- c. Legal & Professional Fees Rs. 6,98,771.00 : includes Special Audit Fees Rs. 5,12,431/- is paid during the year for the years 1999-2000 to 2007-08 and no TDS were deducted.
- d. Shortage Fund from Members : Rs. 20,22,000.00 (received from members during the year for meeting of day to day expenses and same is passed through appropriation account of Income & Expenditure. So Income & Expenditure account deflated / under shown by Rs. 20,22,000/-)
3. **Expenses :** It is not possible to verify whether the payment in excess of Rs. 10,000/- have been made otherwise than by account payee cheque or bank draft as necessary evidence is not in the possession of the Society.
4. **Share / Membership Transfer :** During the year 8 (Eight) membership has been transferred as per rule 34A of DCS Rule, 2007. We observed the following irregularities in the application as well as approval of transfer of membership.
- (a) No date mentioned in application for membership received from applicant.
- (b) Neither resolution was passed by MC nor properly recorded in the minute book. Also the same is not duly authenticated by Authorized MC / office bearer.
- (c) In some of application photograph of applicant was not taken.
- (d) No KYC documents found on record.



- (e) In four cases no Transfer money, Share money & Administrative charges has taken from the applicants.
- (f) In case of Gift, no application has taken along with other affidavit for transfer of membership.
- (g) Approved application along with other documents not forwarded to RCS for further course of action. So these transfer of membership is not in order as per DCS Act & Rules.

- 5. The Society has not taken GST registration as per provision of Sec 9, 22 & 23 of the Act and advised to take necessary action.
- 6. The Society is not filing Income Tax Return since long. We advised to the MC to take appropriate action in this regard.
- 7. Details of assets including depletion of assets, assets register of the Society is not made available for verification by the society.
- 8. Most of Sundry Creditors and Sundry Debtors subject to confirmation with GL. The Society is advised to reconcile its members account at earliest and clear the long pending dues in the member's account.
- 9. It is advised to the Society to got approval for written off balances in coming Annual General Body Meeting.
- 10. It is advised to the Society to introduce monthly expenditure / income budget system.
- 11. Compliance Report should be filed with the office of the Assistant Registrar (S/W) Cooperative Societies, New Delhi.
- 12. Previous year figures have been regrouped, reclassified, re-arranged wherever considered necessary.

For S NASIM AHMAD & CO.
 CHARTERED ACCOUNTANTS
 FRN : 014565N



(S NASIM AHMAD)
 PROP.

MNo. : 094226
 UDIN : 20094226 AAAAAAL1396

PLACE : NEW DELHI
 DATED : 31st March, 2020

DETAILS OF PRIOR PERIOD EXPENSES AS ON 31/03/2019

S.NO.	DATE	PAYMENT	EXPENSES HEAD	PATY NAME	PERIOD / DATE AMOUNT	REMARKS	DEDUCTED YES/NO
1	10/09/2018	AMC CCTV		RAJENDER CHOUHAN	PERY. YEARS	40,000.00	AMC CHARGES PAID OF
2	04/04/2018	STAFF WELFAIR EXP.		IGL	06/03/2018	239.00	BALANCE AMOUNT
3	04/04/2018	ELECT. MAIN CHARGES		KALRA ELECTRONICS	17/03/2018	2,195.00	SERVICE OF MARCH 2018
3	04/04/2018	ELECT. MAIN CHARGES		KALRA ELECTRONICS	17/03/2018	5,000.00	SERVICE OF MARCH 2018
4	04/04/2018	ELECT. MAIN CHARGES		KALRA ELECTRONICS	05/02/2018	15,045.00	SERVICE OF FEB 2018
5	04/04/2018	ELECT. MAIN CHARGES		RADISSION TECHNOLOGY	01/04/2018	45,430.00	SERVICE OF MARCH 2018
6	27/04/2018	ELECTRICITY CHARGES		BSES	01/03/2018	131,000.00	CHARGES PAID FOR THE MONTH
7	04/04/2018	TELEPHONE EXPENSES		AIRTEL	24/03/2018	3,465.00	OF MARCH 2018
8	04/04/2018	GARDEN & PLANTS MAIN		GUMMAN	Mar-18	7,016.00	SERVICE OF MARCH 2018
9	04/04/2018	GARDEN & PLANTS MAIN		UDAYPAL	Mar-18	7,500.00	SALARY PAID M/O MARCH 2018
10	04/04/2018	GARDEN & PLANTS MAIN		ASGAR ALI	Mar-18	7,500.00	SALARY PAID M/O MARCH 2018
11	04/04/2018	GARDEN & PLANTS MAIN		AJAYPAL	Mar-18	7,500.00	SALARY PAID M/O MARCH 2018
12	04/04/2018	HOUSE KEEPING		SHIVOM SANITATION SERVICES	02/04/2018	68,690.00	SERVICE OF MARCH 2018
13	04/04/2018	PLUMBING & SANITATION		HARISH	Mar-18	15,000.00	SALARY PAID M/O MARCH 2018
14	01/08/2018	LEGAL & PROFESSIONAL		RAJIV VII	20/03/2018	94,000.00	SERVICES FOR F. Y. 2017-18
14	14/10/2018	LEGAL & PROFESSIONAL		RAJIV VII	02/09/2018	50,000.00	SERVICES FOR MARCH 2018 TO
15	13/11/2018	LEGAL & PROFESSIONAL		RKA & ASSOCIATES	13/11/2018	512,431.00	SEP 2018
16	04/04/2018	OFFICE SALARIES		NEERAJ	Mar-18	20,000.00	SERVICES FOR SPECIAL AUDIT
17	04/04/2018	OFFICE SALARIES		MUKESH	Mar-18	10,000.00	F. Y. 1999-2000 TO 2007-2008
18	04/04/2018	OFFICE SALARIES		SOURAV	Mar-18	10,000.00	SALARY PAID M/O MARCH 2018
19	04/04/2018	BUILDING REPAIR & MAIN.		SONEL GUPTA	08/01/2018	4,500.00	SALARY PAID M/O MARCH 2018
20	04/04/2018	BUILDING REPAIR & MAIN.		SONEL GUPTA	24/03/2018	28,500.00	SERVICE OF JANUARY 2018
21	04/04/2018	BUILDING REPAIR & MAIN.		SONEL GUPTA	27/03/2018	15,500.00	SERVICE OF MARCH 2018
22	17/05/2018	BUILDING REPAIR & MAIN.		BALAJI PLUMBING SOLUTION PV TLTD.	15/03/2018	6,496.00	SERVICE OF MARCH 2018
23	17/05/2018	BUILDING REPAIR & MAIN.		BALAJI PLUMBING SOLUTION PV TLTD.	15/03/2018	10,309.00	SERVICE OF MARCH 2018
TOTAL RS.						1,117,316.00	



TDS DEDUCTED YES/NO

Fig. For Prev. Year	LIABILITIES	AMOUNT	AMOUNT	Fig. For Prev. Year	ASSETS	AMOUNT	AMOUNT
25,100	SHARE CAPITAL		25,100.00	481,324,535	FIXED ASSETS (As Per Schedule of Fixed Assets)		481,138,774.64
16,848,092	RESERVE & SURPLUS Balance as per Last Year (As Per Annexure-1)		16,848,092.40	5,000	INVESTMENTS AT COST DCHFC Ltd (Shares)		5,000.00
2,972,912	INCOME AND EXPENDITURE ACCOUNT Balance as per Income & Expenditure Appr. a/c		4,657,201.12	1,083,609	CURRENT ASSETS Receivable from Members (As Per Annexure-5)		2,213,500.82
489,402,321	MEMBERS DEPOSIT (As Per Annexure-2)		489,082,371.33	3,648,862	Cash & Bank Balances		1,033.00
5,867,119	OTHER MEMBERS DEPOSIT (As Per Annexure-3)		6,046,392.75		Cash in hand		327,097.85
1,091,932	CURRENT LIABILITIES AND PROVISIONS		492,540.00		State Bank of India (3055)		100,973.07
1,821,358	BUILDING REPLACEMENT FUND Balance as per Income & Expenditure Appr. a/c		2,385,188.64		State Bank of India (4413)		104,276.65
	EXPENSES PAYABLE (As Per Annexure-4)				State Bank of India (9259)		595,218.98
					State Bank of India (6946)		110,169.09
					State Bank of India (6457)		22,449.25
					State Bank of India		9,406.12
					Syndicate Bank		788,696.00
					FDRs With SBOT (Now SBI)		735,311.00
					FDRs With SBI (Building Rep. Fund)		1,314,718.00
					Accrued Interest on FDRs (Previous Years)		92,378.00
					Accrued Interest on FDRs		
				31,877,174	LOANS AND ADVANCES (As Per Annexure-6)		4,201,727.01
				89,655	GROUND RENT (ODA)		31,894,523.83
					Balance as per Last Year		89,654.94
					Add: Paid during the year		351,630.00
					Less: Received during the year		441,284.94
							357,925.00
							83,359.94
518,028,835	TOTAL RS	519,536,886.24	518,028,835		TOTAL RS	519,536,886.24	518,028,835



PLACE: NEW DELHI
DATED: 31st March, 2020

(AVM S.K. ARORA)
President

(BHAGRATHI BEHERA)
Treasurer

(PREETA DHANKHAR)
Secretary

(S.MASIM AHMAD)
Pppp.
M. NO. 0941226



AUDITOR'S REPORT
This is the Balance Sheet which is referred to in our report of even date.
For S.MASIM AHMAD & CO.
CHARTERED ACCOUNTANTS
FRN : 014565N

NAV SANSAD VIHAR COOPERATIVE GROUP HOUSING SOCIETY LIMITED, NEW DELHI
 INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED AS ON 31ST MARCH, 2019

Fig. For	EXPENDITURE	AMOUNT	AMOUNT	Fig. For	INCOME	AMOUNT	AMOUNT
Prev. Year				Prev. Year			
3,890	To Bank Charges		4,069.50	6,543,010	By Maintenance Charges Recd.		6,618,258.00
10,229	To Conveyance Expenses		32,328.00	33,614	By Interest On SB Ac		50,636.29
92,084	To Building Insurance Expenses		94,422.00	76,842	By Advertising Charges Recd. (Lifts)		49,103.00
1,553,958	To Electricity Expenses		1,782,950.00	220,691	By Penal Interest Recd.		126,838.00
289,295	To Gardening Expenses		105,042.00	179,204	By Interest On FDR (SBI)		102,644.00
-	To AGM & Meeting Exp.		15,980.00	70,360	By Misc. Charges Recd.		119,216.00
1,169,401	To Lift Maintenance & Licence Fee		1,477,565.55	110,000	By Shifting Charges		133,000.00
407,533	To Salary		595,666.00	149,000	By Renovation & Repairing Charges Recd.		53,500.00
901	To Postage & Courier Exp.		10,674.00	324,494	By D.G. Cash Card Recd.		1,334,586.00
	To Repair & Maintenance				By D.G. Cash Card Recd. (Arrears)		227,683.00
133,446	- Building	599,392.00			By Dividend Received		1,562,269.00
520,723	- DG Set	287,344.00			By Share Money Forfeited		600.00
624,046	- Electric	716,260.00			By Transfer Fees		400.00
-	- Office	12,640.00			By Admission Fee		2,000.00
217,473	- Sanitation Expenses	249,219.00			By Short & Excess		40.00
852,997	To House Keeping Expenses		1,864,855.00		By Excess of Expenses over Income		17,756.39
746,851	To Water Charges Paid		668,078.00	1,721,838		937,103.37	
1,530,261	To Security Guard Expenses		65,990.00				
502,000	To Legal & Professional Charges		1,552,803.00				
20,597	To Printing & Stationery		698,771.00				
21,875	To Staff Welfare Expenses		39,250.00				
15,940	To Telephone Expenses		18,753.00				
27,670	To Festival Expenses		12,013.00				
30,000	To Rain Water Harvesting		31,293.00				
-	To Election Expenses		45,430.00				
			27,097.00				



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183/MSA

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41,214 To AMC Charges paid
 8,059 To Misc Expenses
 15,000 To Interest Paid on TDS
 52,820 To Interest Exp. Other
 285,000 To Fire Fighting Expenses
 220,040 To Depreciation on Fixed Asset
 To Coop. Education Fund Payable
 35,750 To Audit Fee

104,548.00 ✓
 3,750.00 ✓
 620.00 ✓
 0.00
 0.00
 185,760.00 ✓
 256.00 ✓
 35,400.00 ✓

9,429,053

TOTAL RS

9,773,364.05

TOTAL RS

9,773,364.05



[Signature]
 (AVM S.K. ARORA)
 President

[Signature]
 (BHAGIRATHI BEHERA)
 Treasurer

[Signature]
 (PREETA DHANKHAR)
 Secretary

PLACE : NEW DELHI
 DATED : 31st March, 2020

AUDITOR'S REPORT
 This is the Income & Expenditure Account
 which is referred to in our report of even dated.
 For S. NASIM AHMAD & CO.
 CHARTERED ACCOUNTANTS
 FRN : 014565N

[Signature]
 (S. NASIM AHMAD)
 Prop.
 M. NO. 094426



20

THE NAV SANSAD VIHAR COOPERATIVE GROUP HOUSING SOCIETY LIMITED, NEW DELHI
 INCOME & EXPENDITURE APPROPRIATION ACCOUNT FOR THE YEAR ENDED AS ON 31ST MARCH 2019

Fig. For	PARTICULARS	AMOUNT	AMOUNT	Fig. For	PARTICULARS	AMOUNT	AMOUNT
Prev. Year				Prev. Year			
1,721,838	To Income & Expenditure of Current Year	937,103.37	4,694,750	By Income & Exp. b/f from Prev. Years	2,972,912.49		
0	To Building Replacement Fund	492,540.00		0 By Shortage Fund Recd from Members	2,022,000.00		
2,972,912	To Balance carried over to Balance sheet	4,657,201.12		0 By Building Replacement Fund Last Year	1,091,932.00		
4,694,750	TOTAL RS	6,086,844.49	4,694,750	TOTAL RS	6,086,844.49		



[Signature]
 (AVM S.K. AROBA)
 President

(BHAGIRATHI BEHERA)
 Treasurer

(PREETA DHANKHAR)
 Secretary

[Handwritten signature]

(S. NASIM AHMAD)
 Prop.
 M. NO. 1094426



AUDITOR'S REPORT

This is the Income & Expenditure Appropriation Account which is referred to in our report of even dated.

For S. NASIM AHMAD & CO.
 CHARTERED ACCOUNTANTS
 FRN : 01455511

PLACE : NEW DELHI
 DATED : 31st March, 2020