



2020-21

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S B G & CO

CHARTERED ACCOUNTANTS
B-4/9B, KESHAV PURAM, DELHI 110035
EMAIL: FCAAKG@GMAIL.COM
MOBILE NO. 98113-24688

AUDITOR'S REPORT

To

The Members of

NAV SANSAD VIHAR CGHS LTD.

We have audited the attached Balance Sheet NAV SANSAD VIHAR COOPERTATIVE GROUP HOUSING SOCIETY LTD. Plot No. 04, Sector-22, Dwarka, New Delhi-110075 as at 31st March, 2021 and also the attached income & Expenditure Account and Receipt & Payment Account for the year ended on that date. These financial statements of accounts are the responsibility of society's Management. Our responsibility is to express an opinion on these financial statements of accounts based on our audit.

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

Subject to our detailed observations in parts 'A', 'B' and 'C' forming part of this report we have to report that:

- I. We have obtained all the information and explanations which to that best of our knowledge and belief were necessary for the purpose of our audit.
- II. In our opinion, proper books of account as required by law have been kept by the Society so far as appears from our examination of the books.
- III. In our opinion the Balance Sheet, Income & Expenditure Account and Receipt & Payment Account deal with by this report are drawn up in conformity with the law and provide full information as required by Delhi State Co-operative Societies Act and rules framed there under.
- IV. In our opinion and to the best of our information and according to the explanations given to us, the said accounts, subject to our observations as in the reporting ANNEXURE (consisting of Part-A, Part-B & Part-C) give a true and fair view:-
 - a. In the case of Balance Sheet of the state of affairs of Society as at 31st March, 2021.
 - b. In the case of Income & expenditure Account of the Excess of Income over Expenditure i.e. 'Surplus' for the year ended on 31st March, 2021.
 - c. In the case of Receipt & Payment Account of the receipts & Payments for the year ended on 31

Place: New Delhi

Date: 13-06-2022

UDIN: 22088380AKVKKM1816

For SBG & Co.
Chartered Accountants
FRN: 01818N

CA Anil Kumar Gupta
(Partner)
M.No-088380



Name of the Society NAV SANSAD VIHAR CO-OPERATIVE GROUP HOUSING SOCIETY LTD.

Address of the Society Plot No. 04, Sector-22, Dwarka, New Delhi-110075

Registration No. 1401 G/H

Period of present Audit 01.04.2020 to 31.03.2021

Period of Previous Audit 01.04.2019 to 31.03.2020

Name and Address of the Current Auditor S. B. G. & COMPANY
Chartered Accountants
B-4/9B, Keshav Puram,
Delhi - 110035

Name and Address of the Previous Auditor M//s Gupta Vijay K & Co.
Chartered Accountants,
1007, New Delhi House, Barakhamba Road
Connaught Place, New Delhi -110001

No. of members at the time of present Audit 254

No. of Members at the time of Previous Audit 254

No. of Members enrolled during the year 20

No. of Member resigned/expelled during the year 20

Area of operation NCT of Delhi

PART-A

OBJECTION/SUGGESTIONS OF PREVIOUS AUDIT REPORT(WHEREVER NOTICED)	COMPLIANCE/REMARKS BY SOCIETY
1. No Compliance Report has been submitted to RCS and all observation of previous years is pending & o progress in the respect. It is advise to MC to filed the compliance report with the office of the Assistant Registrar (Audit) (S/W) Cooperative Societies, New Delhi. So observations of previous periods not reproduced here and serious observations & recommendation recorded in Part-A of previous Audit Report.	The Compliance report of FY 2018-19 has been submitted to RCS dt 3/12/2020 vide letter dated 01/12/2020.
2. Income & Expenditure and Appropriation Account: a. Mr. Rajiv Vij Advocate Rs. 3000/- b. Mr. Kuldeep Mansukhani Advocate Rs.	Payment was made to Mr. Kuldeep Mansukhani, advocate on receipt of Court



<p>150000/- This amount has been paid out of court settlement & case has been closed.</p>	<p>No. 1657/16 dated 31.07.2019. Society had not booked expenditure in previous year as judgment was pending in the court. It was not possible to make provision before award for the proceeding and without knowing the liabilities. This payment was made on receipt of said order on 31/07/2020 and accordingly expenditure has been booked.</p>
<p>3. TDS were not deducted & deposited into Govt Treasury: a. Legal & Professional Fee Rs. 150000/- paid to Advocate Mr. KuldeepMansukhani. b. Repair & Maintenance Building Rs. 88450/- paid to Mr. MohdShamim-Khan c. Legal & Professional Fees Rs. 36580/- paid to M/s SNasim Ahmad & Co. d. Repair & Maintenance Building Rs. 35282/- paid to Aqua Tank Care.</p>	<p>Payment made to mr. Kuldeep Mansukhani, advocate on receipt of court order No. 1657/16 dtd. 31.07.2019 and mr. mohd shamim Khan provides mason and labour in the Society for minor repair work the amount shown above is accumulation of bills during the whole year. There was no such major work carried out by the society through mr. Mohd Shamim Khan and on requirement basis he had supplied labour and mason. Society has started deducting TDS once his accumulated bills amount cross limit of Rs. 1 lakh. However, Noted for compliance.</p>
<p>4. Repair & Maintenance Building Rs. 1725868./- consist of followings:- a. Rs. 590000/- is debited to Income & Expenditure which is paid during the year for DPR study in respect of feasibility of FAR Extension & Building repair to M/s Hadiso construction Pvt. Ltd. in our opinion it should be capitalized towards FAR Extension & Building Maintenance fund and may be routed through marked Funds as stipulated in AGM/SGM.</p>	<p>Noted for compliance.</p>
<p>5. Building Extension fund & Building Repair Fund: The Society has raised demand during the year for tow funds from 254 Members for their consent. Only 79 Members out of 254 Members has given consent for Building Extension project and demanded/ received Rs. 16600000/- & credited to Building Extension Fund and balance 175 members has given consent for only Building Repair works and demanded / received Rs. 8700000/- & credited to Building Repair Fund @ Rs. 50000/- from each consented members. Although works is yet not allocated/ awarded to any contractor due to covid-2019. However sub-committee has formed and they have submitted their report to MC. The aforesaid projects discussed in details and</p>	<p>Work order is issued to M/s Hadiso Construction Private Limited director on dt. 23.11.2019 for Rs. 20 lakhs plus applicable GST as job is very standard specific in nature. The details of job description are included in the work order ---- There was no any documents available with the society relates to Repair and FAR for verification.</p>



<p>sub-committee submitted their findings to MC and MC appointed a consultants for making architectural & structural drawings, preparation of tender documents, filing of application and completion certificate and these work has been awarded to M/s Hadiso Constructions Private Limited and no proper consultancy agreement executed but a work order was issued its director Mr. Mohdisrafondt. 23.11.2019 for Rs. 20.00 lakh plus applicable GST. The scope of work as furnished by the consultant are preparing of all kind of drawings including civil. Electrical & plumbing, model/ 3D elevation, preparation of all documents for DDA, DUAC & fire, liasoning with competent authority like DDA, DUA & Fire, obtaining approval of drawings with DDA/DUAC and preparation of Tender documents with BOQ for proposed Extension of FAR and the following expenses incurred during the year towards these two projects.</p> <ul style="list-style-type: none"> a. Advertisement Expenses Rs. 7980.00 b. Construction Expenses (Environment Clearance) Rs. 41300.00 c. Printing Expenses Rs. 23771.00 d. DDA Application Fees Rs. 4693940.00 e. Consultancy Fees (Hadiso Construction Pvt. Ltd.) Rs. 708000 	
<p>6. Reserve & Surplus Account (B/Sheet):- Rs. 16848092.40 Add: Addition during the year* Rs. 168408.00 Less: Appropriation during the year* Rs. 664651</p> <ul style="list-style-type: none"> • This amount was recoverd from Mr. SaifudinSoz M. No. 100 on account of wrong credit has been given in the year 2013 out of interest earned on deposit and debited to Reserve & Surplus account. • The amount of Rs. 464651/- has been debited to reserve & Surplus account and credited to Members Deposit account towards cost of flats namely M/s Ashok Sardana Flat No. 322 for Rs. 223638/- and all these entires passed as per out of court settlement dt. 24.10.2019. It is pertinent to note that credit of interest earned on deposit was not credited initially since they were defaulters' list in the year 2013 as per AGM decisions. 	<p>This is Statement of fact.</p>
<p>7. The Society has not taken compliance certificate from contractor & consultants namely M/s Hadiso Constructions Pvt. Ltd. in respect of GST charges from Society and payment of GST to GOVT. treasury. It is advised to take compliance certificate in this respect.</p>	<p>Noted for compliance. Society has already asked to M/s Hadiso Constructions Pvt. Ltd. to submit the all the receipts of GST Challans submitted by them against bills raised to the</p>



		Society.
8. The Society has not taken GST registration as per provision of Sec 9, 22, & 23 of the Act and advised to take necessary action.	Society is not having any other source of income than the regular maintenance received from all society members for maintaining operational activity of the society. Maximum maintenance charge is Rs. 4000/- per month. Being an end user we also not claim any input benefits of GST. However, noted for, future compliance. However, MC will revisit the take appropriate opinion from GST consultants in this regard.	
9. Expenses/ Payment: It is not possible to verify whether the payment in excess of Rs. 10000/- have been made otherwise than by account payee cheque or bank draft as necessary evidence is not in the possession of the Society.	Society has provided all payment vouchers, all receipt books supported with the bank statements for the financial year 2019-20 to audit team. It is to confirmed that all payments above Rs. 10000/- are made by a/c payee cheques.	
10. Share/ Membership Transfer: During the year 10 (Ten) membership application has been received as per rule 34A of DCS rule, 2007 but only 7 membership approved by MC. 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. Approved application along with other documents not forwarded to RCS for further course of action. So, these transfers of membership are not in order as per DCS Act & Rules.	Society has provided scanned copy of application along with all other documents and affidavits received from applicant for transfer of membership to the Audit Team. Copy of Minutes of Meeting was also provided where these applications were accepted and membership granted. The date of receipt of application is given in the Annexure. However, the procedure suggested by the auditor will be followed in future.	
11. Sundry Suspense Receipts Rs. 113036.18: it is not ascertained/ un-reconciled.	There are 7 direct bank transfer received in society's bank account from the residents of the society against their maintenance/DG bills which are non traceable that resident of which flat has transferred. We already share this information to residents of our society and asked to reply with evidence so that these receipts may be taken in their account. We also raised demand to the members along with arrears; these receipts will be taken in account once claim with valid evidence of payment is received.	
12. The Society is not having their website & it is advised to have the same as per guidelines of RCS, Delhi and upload the decision of AGBM/ SGBM and all major decision.	Noted for compliance.	
13. It is advised to the Society to record their AGBM/ SGBM on video and provide CD of the same to the RCS office as per policy No. F.47/policy/Misc/2015/941 dt.	Society is already doing the same practice. Society has recorded its last two GBM on video, However, noted for compliance to provide the CD of the	



26.12.2019.	AGBM/ SGBM to the RCS office as per the policy.	
14. Details of assets including depletion of assets, Assets Register of the Society is not made available for verification.	Society has detail of assets with its written down value in the tally software. As and when new assets are purchased all necessary entries are passed in the software and recorded. However, society is in process of making detailed assets register with all necessary details..	
15. 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.	Noted for compliance.	
16. It is advised to the Society to introduce monthly expenditure/ income budget system.	Society prepares its monthly income and expenditure accounts on receipts basis and display on notice board every month. However, noted for compliance.	
17. Previous year figures have been regrouped, reclassified, re-arranged wherever considered necessary.	No need to compilation..	

PART-B

FUNCTIONING

The Society is functioning from its Registered Office and the members are being allowed to inspect the documents of the society including Audit Report. As per Delhi Co-Operative Societies Rules, 2007 the Society shall keep a registration file at its registered office containing:

- (a) Registered Bye-Laws.
 - (b) An index of amendment of Bye-Laws.
 - (c) Certificate of Registration.
 - (d) Latest list of Defaulters.
- Besides other statutory details.

MEMBERS

The Society had 254 Members at the beginning of the year and 20 members took exit from the membership during the year. A list of members as at 31.03.2021 is enclosed herewith. During the year 18(Eighteen) membership application has been received as per rule 34A of DCS rule, 2007 but 20 membership approved including pending last year 3 three membership now one membership pending to clear by MC. We observed the following irregularities in the application as well as approval of transfer of membership.

Approved application along with other documents not forwarded to RCS for further course of action. So, these transfers of membership are not in order as per DCS Act & Rules.



MANAGEMENT

The affairs of the society continued to be managed by the Management Committee during the year who took over charge on 05.09.2021

A list of the Members of Management Committee is enclosed herewith.

MANAGEMENT COMMITTEE MEETINGS

During the year under Audit 12 MC meetings were held and the minutes of the proceedings were found properly recorded in the minute Book.

ANNUAL GENERAL MEETING

During the year No General Body Meeting was conducted.

LENDING POLICY OF THE SOCIETY

We have been informed that there is no system of extending any loans to the members by the Society.

UNRESOLVED DISPUTES

Details of unresolved Disputes enclosed with the Balance sheet.

APPROVED BUDGET

We have been given to understand that the Society does not have a system of preparing Budget for various expenses proposed to be incurred during a period.

However, we have been informed that the Managing Committee members discuss the various financial requirements of the society before making fresh financial commitments.

We are of the opinion that for better utilization of funds and ensuring financial discipline the Society must embark upon a system of Budgetary Control.

DISPUTED CLAIMS

A list of disputed claims is enclosed herewith.

REVIEW OF EXPENDITURE

The Society is maintaining its accounts on accrual basis and though the expenditure is approved by the management committee.

OBSERVATIONS AND COMMENTS ON BALANCE SHEET**A. LIABILITIES**

SHARE CAPITAL : Rs. 25,100.00

No change during the year

RESERVE & SURPLUS: Rs. 1,63,51,849.40

No change during the year.

BUILDING EXTENSION FUND : Rs. 1,68,44,750.00



The balance under this head of account was Rs. 1,68,44,750.00 as compared to Rs. 1,68,09,750.00 last year

Further we have no found any document relates to Extension Fund in the society office except payment voucher so, we are not able to comment on this point.

BUILDING REPAIR FUND : Rs.1,51,69,967.00

Balance as on 31.03.2020	87,76,072.00
Demand During the year	60,00,000.00
Scrap Sale	<u>3,93,895.00</u>

SECURITY DEPOSIT (REFUNDABLE) : Rs.5,25,000.00
No Change during the year.

MEMBER DEPOSIT: Rs.48,97,02,843.74
No Change during the year.

OTHER MEMBER DEPOSIT: Rs.66,81,456.75
The balance under this head of account was Rs. 66,81,456.75 as compared to Rs. 61,72,492.75 last year

BUILDING REPLACEMENT FUND: Rs. 39,16,010.00
No change during the year.

EXPENSES PAYABLE : RS.72,82,755.18
The balance under this head of account was Rs. 72,82,755.18 as compared to Rs. 26,36,859.18 last year. This amount represents amount payable to various service providers, TDS and Earnest Money Adhare etc.

B, ASSETS

FIXED ASSETS : Rs.49,76,15,514.64
During the year under audit the society Charged Depreciation Rs. 1,70,088.00 on Fixed Assets namely, Computer, CCTV ,etc. has been provided as per Income Tax Act,1961. Details of Fixed Assets are annexed in schedule with the Balance Sheet.

INVESTMENTS

SHARE OF DCHFC: Rs.5000
No change in balance under the year.

CURRENT ASSETS, LOANS AND ADVANCES Rs, 7,64,31,867.14
A sum of Rs. 7,64,31,867.14 included under this heading represents Amount recoverable from members, Cash & Bank Balances and Loan & Advances compare to last year Rs.6,95,73,225.54 last year.

Cash and BankBalances: Rs. 2,51,50,035.14
This is to certify that the cash in hand of the society as at 31/03/2021 was Rs. 6379.00 and the same was physically not verified by me.



However, a certificate from the treasurer regarding physical verification of cash is enclosed.

The bank balance as follows:

5,50,653.91	HDFC Bank (196770)	(4,00,271.06)	Reconciled
61,616.30	HDFC Bank (958881)	21,51,560.64	Reconciled
19,06,082.00	HDFC Bank (960935)	8,91,236.21	Reconciled
4,38,668.85	State Bank of India (3095)	33,392.85	Reconciled
2,02,762.99	State Bank of India (4413)	21,311.99	Reconciled
29,893.15	State Bank of India (9259)	4,303.15	Reconciled
19,981.66	State Bank of India (6846)	1,70,593.66	Reconciled
1,11,137.09	State Bank of India (6457)	1,11,137.09	Not-Reconciled
23,222.25	State Bank of India	23,222.25	Reconciled
9,482.34	Syndicate Bank	9,719.35	Reconciled
21,00,000.00	FDR's With HDFC Bank Autosweep A/c (960935)	28,73,029.00	Reconciled
1,24,00,000.00	FDR's With HDFC Bank Autosweep A/c (958881)	72,36,924.00	Reconciled
53,55,203.00	FDR's With HDFC Bank Autosweep A/c (196770)	83,57,007.57	Reconciled
8,38,130.00	FDR with SBI	8,88,005.00	Reconciled
7,81,713.00	FDR with SBI (Building Repair Fund)	8,33,636.00	Reconciled
13,14,718.00	Accrued Interest on FDRs (Previous Year)	13,14,718.00	Reconciled
1,00,307.00	Accrued Interest on FDRs (SBI)	88,329.00	Reconciled
3,31,478.00	Accrued Interest on FDRs (HDFC Bank)	5,35,801.44	Reconciled

OBSERVATIONS AND COMMENTS ON INCOME & EXPENDITURE ACCOUNT

INCOME
During the year under Audit the society has earned a sum of Rs.1,22,30,538.37 as compared to Rs.1,14,61,594.21 last year. This income is derived from Maintenance charges, DG Cash card charges, Electricity charges and other charges from members and Interest on saving account & FDR of the society.

EXPENDITURE

The society has incurred total expenditure of Rs. 1,04,58,535.90 during the year as compared to Rs.97,74,094.22 last year. This expenditure has been incurred on Salary & wages, Electricity and Water charges, Maintenance of various assets of the society, Festival Celebration, Security services, Diesel for Genset, Accounting Charges, Office Maintenance, Audit fee, Professional fee etc. A sum of Rs.1,70,088.00 has also been provided as depreciation on fixed assets.



PART-C

- 1. Society paid a sum of Rs. 72,82,235.00 paid to Adhar Consultancy & Infrastructure for Building Repair but related documents not available with the society.
- 2. The Society has not taken GST registration as per provision of Sec 9, 22, & 23 of the Act and advised to take necessary action.
- 3. Expenses/ Payment: It is not possible to verify whether the payment in excess of Rs. 10000/- have been made otherwise than by account payee cheque or bank draft as necessary evidence is not in the possession of the Society.
- 4. Sundry Suspense Receipts Rs. 113036.18: it is not ascertained/ not-reconciled
- 5. Society should take necessary step to arrange records of FAR and Building Repair.
- 6. There are no records with the society of Structural Audit of the Building except voucher.
- 7. There are so many opening Balances which required to be set off/ written off with the approval of Competent Authority.
- 8. Approvals and system of quotations for major expenses paid during the year.
- 9. Society needs to conduct internal audit in every qtr
- 10. No details available with the society of Shop Security, Contract of car parking lift long lease.
- 11. We have strongly comment on two bill received one vendor different date and amount but bill number same and both bill relates to fire fighting

	Date	Amt.	Vendor name	Bill No..
a.	06.07.2020	217721.00	Agni Services	AGSD/20-21/20
b.	14.03.2021	144432.00	Agni Services	AGSD/20-21/20

- 12. Society has demanded from members against Repair fund, but we have not found and AGBM/ SGBM decision for amount demanding from members so, need to be regrouped..
- 13. During the audit period we were found some vouchers have been not signed and Moreover vouchers were not signed by competent authority.
- 14. During audit period society has not able to provide extension related documents so, we are recommending arranging all documents and special audit/ inquiry related to extension account.
- 15. The society is advised to deduct tax at source properly as per law and file the TDS return to avoid further liabilities under the act.
- 16. The society is advices to submit the income tax return as per the law.




NAV SANSAD VIHAR CO-OPERATIVE GROUP HOUSING SOCIETY LIMITED
Plot No. 04, Sector-22, Dwarka, New Delhi-110077
BALANCE SHEET AS AT 31.03.2021

	Amount (Rs.)	Previous Year	Assets	Amount (Rs.)
Previous Year				In Rs.
25,100.00 <u>Share Capital</u>	25,100.00	48,24,46,630.64	<u>Fixed Assets</u>	49,76,15,514.64
1,63,51,849.40 <u>Reserve & Surplus (As per Annexure-1)</u>	1,63,51,849.40		(As Per Schedule "4" attached)	
61,08,879.11 <u>Income and Expenditure Account</u>			<u>Investments at Cost</u>	
1,68,09,750.00 <u>Building Extension fund</u>	74,51,986.58		DCHFC Ltd. (Shares)	
Add: Tender Fees	35,000.00		<u>Current Assets</u>	5,000.00
87,76,072.00 <u>Building Repair Fund</u>	87,76,072.00			
<u>Demand During the year</u>	60,00,000.00		1,09,45,623.05 <u>Receivable from Members</u>	87,02,614.00
<u>Scrap Sale (BRF)</u>	3,93,895.00		(As Per Annexure-5)	
Member Credit Balance (As Per Annexure-5)	1,51,69,967.00			
15,25,000.00 <u>Security Deposit (Refundable)</u>	1,01,00,663.13		2,65,96,508.54 <u>Cash & Bank Balances</u>	2,51,50,035.14
48,97,02,843.74 <u>Member Deposit</u>	48,97,02,843.74		(As Per Annexure-6)	
61,72,492.75 <u>Other Members Deposit (As per Annexure -2)</u>	66,81,456.75		3,19,69,334.01 <u>Loan and Advances</u>	4,24,93,143.06
			(As Per Annexure -7)	
<u>Current Liabilities and Provisions</u>			61,759.94 <u>Ground Rent DDA</u>	86,074.94
39,16,010.00 <u>Building Replacement Fund</u>	39,16,010.00			
26,36,859.18 <u>Expenses Payable (As per Annexure-3)</u>	72,82,755.18			
55,20,24,856.18	57,40,52,381.78	55,20,24,856.18		57,40,52,381.78

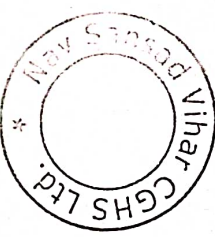
for NAV SANSAD VIHAR CGHS LTD.

President 

Secretary 

Treasurer 

Nav Sansad Vihar CGHS Ltd.



Auditors Report
 As per our separate report of even date attached
 For SBG & Co.
 Chartered Accountants
 FRN-01818N

CA Anil Kumar Gupta
 Partner
 Chartered Accountants
 FRN : 01818N
 Delhi

Dated: 13-06-2022
 Place: New Delhi
 President

M. No. 088380

NAV SANSAD VIHAR CO-OPERATIVE GROUP HOUSING SOCIETY LIMITED
Plot No. 04, Sector-22, Dwarka, New Delhi-110077
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2021

Previous Year	Expenditure	Amount (Rs.)	Previous Year	Income	Amount (Rs.)
13,455.00	AGM & Meeting Exp.	-	95,17,711.00	Maintenance Charges Received	94,62,865.00
41,300.00	Audit Fee	18,654.00	93,223.22	Interest on SB A/c	1,06,724.01
4,162.70	Bank Charges	1,244.90	1,20,000.00	Advertising Charges Recd. (Lift)	60,000.00
1,79,027.00	Building Insurance Expenses	2,15,295.00	4,38,154.83	Penal Interest Recd.	4,08,154.44
17,25,868.00	Building Repair & Maintenance	6,83,377.00	4,80,319.00	Interest on FDR's (HDFC)	10,88,003.54
42,335.00	Conveyance Expenses	6,688.00	2,07,257.00	Canopy & Scrap Charges Recd.	-
34,440.00	Co-Operative Education Fund	35,408.00	1,14,000.00	Rent Receipts (Canteen)	1,57,150.00
1,89,787.00	Depreciation	1,70,088.00	1,98,000.00	Shifting Charges Recd.	2,30,000.00
72,462.00	DG Set Repair & Maintenance	2,42,318.00	1,07,000.00	Renovation & Repairing Charges Recd.	88,000.00
6,91,451.00	Electric Repair & Maintenance	5,71,751.00	1,78,157.16	D.G. Cash Card Recd.	1,89,105.38
17,54,853.00	Electricity Expenses	16,03,318.00	1,672.00	Electricity Charges Recd.	-
42,509.00	Festival Expenses	61,207.00	1,000.00	Share Money forfeited	1,800.00
39,836.00	Gardening Expenses(Net)	56,312.00	5,000.00	Transfer Fees	9,000.00
9,61,944.00	House Keeping Expenses	9,11,471.00	100.00	Admission Fee	740.00
16,225.00	Intercom AMC/ Repair	35,400.00	-	Misc. Income	101.00
6,593.00	Interest Paid on TDS	120.00	-	Scrap Sale (BRF)	3,93,895.00
1,500.00	Late Fees & Penalty (RCS)	-	-	Tender Fees (BEF)	35,000.00
2,64,480.00	Legal & Professional Charges	81,205.00			
10,14,525.82	Lift Maintenance & Licence Fee	9,89,110.00			
-	Misc. Expenses	2,055.00			
19,143.00	Office Expenses	1,450.00			
9,754.00	Postage & Courier Exp.	842.00			
43,599.00	Printing & Stationery	14,134.00			
29,500.00	Rain Water Harvesting	23,600.00			
6,96,531.00	Salary	7,76,387.00			
1,62,074.00	Sanitation Repair & Maintenance	59,380.00			
16,37,010.00	Security Guard Expenses	14,92,770.00			
0.70	Short & Excess	-			
35,357.00	Staff Welfare Expenses	34,941.00			
9,372.00	Telephone Expenses	2,104.00			
35,000.00	Water Charges Paid	48,244.00			
-	Structural Audit	17,70,000.00			
-	Repair & Maint. CCTV	54,330.00			
-	Provision of Income Tax	4,72,850.00			



[Handwritten Signature]

[Handwritten Signature]

In Rs.

Repair & Maint. Other Assets
Excess of Income Over Expenditure

22,482.00
17,72,002.47
1,22,30,538.37

1,14,61,594.21

1,22,30,538.37

NAV SANSAD VIHAR CGHS LTD.

President

Secretary

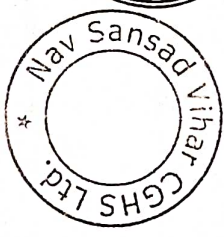
Treasurer

Auditors Report

As per our separate report of even date attached
For SBG & Co.

Chartered Accountants
FRN-01818N

CA Anil Kumar
Partner
M. No. 088380



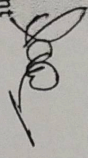
Dated: 13-66 - 2022
Place: New Delhi

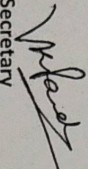
NAV SANSAD VIHAR CO-OPERATIVE GROUP HOUSING SOCIETY LIMITED
Plot No. 04, Sector-22, Dwarka, New Delhi-110077
INCOME & EXPENDITURE APPROPRIATION ACCOUNT FOR THE YEAR ENDED 31.03.2021

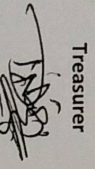
Year	Expenditure	Amount (Rs.)	Previous Year	Income	Amount (Rs.)
2020-21	Building Replacement Ext. Fund	35,000.00	16,87,499.99	Income & Exp. B/d of Current Year	17,72,002.47
	Building Repair fund	3,93,895.00	46,57,201.12	Income & Exp. of Previous Year	61,08,879.11
	Balance C/o Balance Sheet	74,51,986.58			
		63,44,701.11	63,44,701.11		78,80,881.58

In Rs.

NAV SANSAD VIHAR CGHS LTD.

resident 

Secretary 

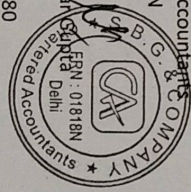
Treasurer 

Auditors Report

As per our separate report of even date attached
 For SBG & Co.

Chartered Accountants
 FRN-01818N

CA Anil Kumar
 Partner
 M. No. 088380



Dated: 13-06-2022
 Place: New Delhi