



S B G & CO
CHARTERED ACCOUNTANTS
B-4/9B, KESHAV PURAM, DELHI 110035
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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, 2023 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, 2023.
 - b. In the case of Income & expenditure Account of the Excess of Expenditure over Income i.e. 'Deficit' for the year ended on 31st March, 2023.
 - c. In the case of Receipt & Payment Account of the receipts & Payments for the year ended on 31.03.2023

Place: New Delhi
Date: 22.08.2023
UDIN: 23088380BGWVYA6259

For SBG & Co.
Chartered Accountants
FRN: 01818N

CA Anil Kumar
(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 01.04.2022 to 31.03.2023

Period of Previous Audit 01.04.2021 to 31.03.2022

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 SANDEEP BANSAL & ASSOCIATES
M-5/101, Gupta Plaza
M Block, VikasPuri,
New Delhi - 110018

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 14

No. of Member resigned/expelled during the year 14

Area of operation NCT of Delhi

PART-A

OBJECTION/SUGGESTIONS OF PREVIOUS AUDIT REPORT(WHEREVER NOTICED)	COMPLIANCE/REMARKS BY SOCIETY
1. The Society has still not taken compliance certificate from contractor & consultants namely M/s Hadiso Construction Pvt. Ltd. in respect of GST charges from Society and payment of GST to Govt. treasury. It is once again advised to take compliance certificate in this respect.	Neither Compliance, nor any letter has been written to the said co. to submit the certificate.
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.	The issue is being taken up by the Society.



3. It has been observed that there are numbers of figures are continuing being reported in the balance sheet which need to written off, after due approval of Managing Committee & General Body.	The matter is being under consideration.
4. It has been observed that there are individual ledgers having credit balance since last many years but nothing has been to reconcile the same. Hence it is advised to the Managing Committee that it should rectify the errors in respective accounts and adjust he credit balance against the demand raised.	Reconciliation of individual accounts is in progress.
5. Expenses / payments :It is not possible to verify whether the payment in excess of Rs. 10000.00 have been made otherwise than by account payee cheque for bank draft as necessary evidence is not in the possession of the Society.	Cash payment is being made only, where no other options are available.
6. Sundry Suspense Receipts Rs. 1,70,094.00, it is not ascertained/un-reconciled.	Detail of suspense receipts has been shared with members and it will be reconciled shortly.
7. Society should take necessary step to arrange records of FAR and Building Repair. .	The previous Managing Committee refused to hand over the records related to FAR, copies of correspondence with previous Managing Committee is available in Society office.
8. There is no any record with the Society of Structural Audit of the building.	The previous Managing Committee refused to hand over the records related to FAR, copies of correspondence with previous Managing Committee is available in Society office
9. There are so many opening balances which required be setting off / writing off with the approval of competent authority.	Under progress
10. Approval and system of quotations for major expenses paid during the year. are not in order as per DCS Act & Rules.	Managing Committee is following the provision of Acts, and quotation is being received before execution major expenses in its term. Records cannot be arranged for previous major expenses, as per reply given in point no 7 & 8.
11. Any internal audit carried out during the year for receipts and expenses.	Internal audit has been done; final report is waiting for consideration of Managing Committee.



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 14 members took exit from the membership during the year. A list of members as at 31.03.2023 is enclosed herewith. During the year 14 (Fourteen) membership application has been received as per rule 34A of DCS rule, 2007 but 10 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 (7) MC meetings were held and the minutes of the proceedings were found properly recorded in the minute Book. It is advised to the Society that minimum one meeting of managing committee should be called every month.

ANNUAL GENERAL MEETING

During the year No General Body Meeting was conducted. AGM should be called since long time there is no AGM held in the Society.

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. 2,80,44,750.00

The balance under this head of account was Rs. 2,80,44,750.00 as compared to Rs. 1,68,44,750.00 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.1,02,44,967.00

The balance under this head of account was Rs. 1,02,44,967.00 as compared to Rs. 79,19,967.00 to 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.

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.65,98,592.75

The balance under this head of account wasRs. 65,98,592.75 as compared to Rs. 67,72,456.75to last year.



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

EXPENSES PAYABLE : Rs.31,67,859.18

The balance under this head of account was Rs. 31,67,859.18 as compared to Rs. 31,67,331.18 last year. This amount represents amount payable to various service providers, TDS and Earnest Money Adhara etc.

B, ASSETS

FIXED ASSETS : Rs.49,76,69,011.64

During the year under audit the Society has purchased fixed assets worth Rs. 68,018.00 and Charged Depreciation Rs. 1,91,963.00 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. 4,31,32,752.23 An annexure showing the complete detail is attached with audit report.

Cash and Bank Balances: Rs. 2,03,55,073.86

This is to certify that the cash in hand of the Society as at 31/03/2023 was Rs. 13,755.00 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:

(1,44,471.11)	HDFC Bank (196770)	92982.89	Reconciled
234.96	HDFC Bank (958881)	(112481.66)	Reconciled
(184227.39)	HDFC Bank (960935)	123.82	Reconciled
34013.85	State Bank of India (3095)	35771.85	Reconciled
46789.99	State Bank of India (4413)	645947.99	Reconciled
4462.15	State Bank of India (9259)	4174.15	Reconciled
2905505.19	State Bank of India (6846)	5868848.22	Reconciled
1,11,137.09	State Bank of India (6457)	1,11,137.09	Not-Reconciled
29,35,757.95	FDR's With HDFC Bank Autosweep A/c (960935)	1415377.81	Reconciled
6357370.62	FDR's With HDFC Bank Autosweep A/c (958881)	4967006.58	Reconciled
4597942.74	FDR's With HDFC Bank Autosweep A/c (196770)	813554.97	Reconciled
929166.00	FDR with SBI	971734.00	Reconciled



3874518.00	FDR with SBI (Building Repair Fund)	4054833.00	Reconciled
13,14,718.00	Accrued Interest on FDRs (Previous Year)	13,14,718.00	Reconciled
3833.00	Accrued Interest on FDRs (SBI)	20075.00	Reconciled
535801.44	Accrued Interest on FDRs (HDFC Bank)	137515.15	Reconciled

**OBSERVATIONS AND COMMENTS ON INCOME & EXPENDITURE ACCOUNT
INCOME**

During the year under Audit the Society has earned a sum of Rs.1,15,49,916.43 as compared to Rs.1,11,73,407.57 last year. This income is derived from Maintenance charges, Power back up charges, Electricity charges and other charges from members and Interest on saving account & FDRs of the Society.

EXPENDITURE

The Society has incurred total expenditure or Rs. 1,30,27,463.70 during the year as compared to Rs.92,50,717.00 last year. This expenditure has been incurred on Salary & wages, Electricity and Water charges, Maintenance of various assetsof the Society,FestivalCelebration, Security services, Diesel for Genset, Accounting Charges, Office Maintenance, Audit fee ,Professional fee its. A sum of Rs.1,91,963.00has also been provided as depreciation on fixed assets.

PART-C

1. The Society has received Rs. 14,81,364.75 as per following detail

1	Security Deposit for basement	20000.00
2	Security Deposit Shops	9646.75
3	Shop 403	20000.00
4	Shop-4 421	1864.00
5	Shop 542	6893.00
6	Security	513450.00
7	Security CCTV	7275.00
8	Security for Yoga Room	1000.00
9	Security Moving in/out Charges	536100.00
10	Security –Renovation	365136.00
	Total	14,81,364.75

It is advised to the Managing Committee to prepare a detailed list of the beneficiaries, and amount should be refunded / adjusted against the dues of members, after due approval of the competent authority.



2. Payment of Rs. 61,000.00 were paid to Advocate Khem Singh Bhati without deducting TDS, Payment of Rs. 1,68,200.00 were paid to M/s Nain Enterprises without deducting TDS. Managing Committee is advised to make efforts to collect the TDS from the both and after depositing the TDS return also revised for the for the above period.
3. The Society has not taken GST registration as per provision of Sec 9,22 & 23 of the Act and advise to take necessary action.
4. It has been observed that there are numbers of figures are being continuing in balance sheet, which need to be written off, after due approval of Managing Committee & General Body.
5. Expenses / payment: It is not possible to verify whether the payment in excess of RS. 10000.00 have been made otherwise than by account payee cheque or bank draft as necessary evidence is not in the possession of the Society.
6. There is no record with the Society of Structural Audit of the Building.
7. 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.
8. 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. 26.12.2019.
9. 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.
10. Previous year figures have been regrouped, reclassified, re-arranged wherever considered necessary.



NAV SANSAD VIHAR CO-OPERATIVE GROUP HOUSING SOCIETY LIMITED
Plot No. 04, Sector-22, Dwarka, New Delhi-110077
BALANCE SHEET AS AT 31.03.2023

In Rs.

Previous Year	Liabilities	Amount (Rs.)	Previous Year	Assets	Amount(Rs.)
25,100.00	Share Capital	25,100.00	497,792,956.64	Fixed Assets	497,669,011.64
16,351,849.40	<u>Reserve & Surplus (As per Annexure-1)</u>	16,351,849.40		(As Per Schedule "4" attached)	
489,702,843.74	Member Deposit	489,702,843.74		<u>Investments at Cost</u>	
6,772,456.75	Other Members Deposit (As per Annexure -2)	6,594,592.75	5,000.00	DCHFC Ltd. (Shares)	5,000.00
16,844,750.00	Building Extension fund	28,044,750.00			
7,919,967.00	Building Repair Fund	10,244,967.00	4,037,742.00	<u>Receivable from Members</u>	7,374,594.00
3,916,010.00	Building Replacement Fund	3,916,010.00		(As Per Annexure-5)	
525,000.00	Security Deposit (Refundable)	525,000.00			
13,176,198.00	Member Credit Balance (As Per Annexure-5)	2,721,661.90	23,336,749.48	Cash & Bank Balances	20,355,073.86
				(As Per Annexure-6)	
	<u>Current Liabilities and Provisions</u>		42,500,660.16	Loan and Advances	43,402,752.23
3,167,331.18	Expenses Payable (As per Annexure-3)	2,878,452.00		(As Per Annexure -7)	
9,374,677.15	Income and Expenditure Account	7,897,129.88	103,074.94	Ground Rent DDA	95,924.94
567,776,183.22		568,902,356.67	567,776,183.22		568,902,356.67

for NAV SANSAD VIHAR CGHS LTD.

President 

Secretary 

Treasurer 

Dated:
Place: New Delhi



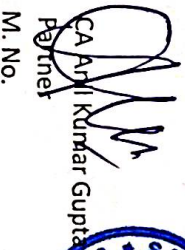
Auditors' Report

As per our separate report of even date attached.

For SBG & Co.

Chartered Accountants

FRN No.


 CA Anil Kumar Gupta
 Partner
 M. No.



NAV SANSAD VIHAR CO-OPERATIVE GROUP HOUSING SOCIETY LIMITED

Plot No. 04, Sector-22, Dwarka, New Delhi-110077

Annexure-1

List of Reserves & Surplus as on 31.03.2023

Previous Year	Particulars	Current Year
1,731,548.42	Excess of Income Over Expenditure	1,731,548.42
38,541,637.68	General Reserve	38,541,637.68
(2,086,696.00)	General Reserve Paid (Diesel Generator)	(2,086,696.00)
(582,750.00)	General Reserve Paid (DJB)	(582,750.00)
(7,216,747.00)	General Reserve Paid (DVB)	(7,216,747.00)
(281,672.00)	General Reserve Paid (Horticulture)	(281,672.00)
(5,770,042.70)	General Reserve Paid (Extension of Garden)	(5,770,042.70)
(1,093,937.00)	General Reserve Paid (Scape-C. P.)	(1,093,937.00)
(528,011.00)	General Reserve Paid (Lights C. P.)	(528,011.00)
(539,151.00)	General Reserve Paid (Rain Water Harvesting)	(539,151.00)
(976,773.00)	General Reserve Paid (Sewer DDA)	(976,773.00)
(174,554.00)	General Reserve Paid (Tubewell)	(174,554.00)
(633,375.00)	General Reserve Paid (Water DDA)	(633,375.00)
(4,037,628.00)	General Reserve Paid (Water Proof C. P.)	(4,037,628.00)
16,351,849.40		16,351,849.40

Annexure-2

List of Other Deposit from Members as on 31.03.2023

Previous Year	Particulars	Current Year
2,467,350.00	Earnest Money	2,467,350.00
1,359,228.75	Security Deposits	1,481,364.75
230,878.00	Basement Lease	230,878.00
75,000.00	Retaintion Money Building Replacement Fund	75,000.00
2,640,000.00	Car Parking Life Long Lease	2,340,000.00
6,772,456.75		6,594,592.75

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List of Expenses Payable as on 31.03.2023

Previous Year	Particulars	Current Year
13,003.00	A. S. Electricals	13,003.00
34,886.00	Ace Engineers Bureau	34,886.00
241,827.00	Adhar Consultancy & Infrastructure	241,827.00
27,946.00	Agni Services	1,611.00
-	Anuj Dhir	13,500.00
37,894.00	Audit Fees Payable	18,048.00
3,356.00	Bhagwan Das Sharma	-
75,046.00	Coop. Education Fund Payable	39,894.00
433,497.00	Globe Interiors & Construction	433,497.00
770,567.00	Hadiso Construction Pvt. Ltd.	770,567.00
27,500.00	Harish Indu & Associates	27,500.00
-	Hydroshield Projects	15,000.00
3,342.00	Insight Security Solutions	-
15,419.00	Jaimini Elevators	15,419.00
29,218.00	Krish Enterprises	-
57,346.00	Legal & Professional fees Payable	42,658.00
665,287.00	Provision for Income Tax	665,287.00
37,838.00	Radission Technology	80.00
49,028.00	Radius Synergies Pvt. Ltd.	49,028.00
14,200.00	Raj Trading Co.	14,200.00
	Raj L Kumar and Company	72,500.00
110,372.00	Salary Payable	-
108,810.00	Shiv Hari Plywood Ltd.	108,810.00
55,390.00	Shops (Rent Rec.)	55,390.00
170,094.18	Sundry Suspenses	-
-	Security Plus	10,930.00
	Shashi Bhushan	12,500.00
(12,128.00)	TDS Payable	24,724.00
150,000.00	Transworld Fire Engineers	150,000.00
44,766.00	Works Contract Tax	44,766.00
2,827.00	Yash Enterprises	2,827.00
3,167,331.18		2,878,452.00

List of Deposit From Members as on 31.03.2023

Previous Year	Particulars	Current Year
486,306,947.74	Member's Deposit	486,306,947.74
1,635,922.00	Ex-Member's Deposit	1,635,922.00
1,759,974.00	Member's Welfare Fund	1,759,974.00
489,702,843.74		489,702,843.74



222 HARCHARAN SINGH, M-468		11204.00
233 GEETA ROY, M-377	186434	
234 DEEPAK SINGH, M-312	35	
241 SURESH KUMAR, M-737		40780.00
242 VIKRAM DUGGAL, M-640	94429	
243 DEEPAK KHOSLA, M-341		50000.00
254, NIRMAL BHARTI SHARMA, PRASUN SHARMA & KR SHARMA, M-760		50000.00
261 VIJAY SARDANA, M-418		23625.00
302 SUBODH KANT SAHAI, M-376	121268	
303 ASHOK KUMAR PAL, M-493	132526	
304 SAMEER KHANUJA & MONIKA KHANUJA, M-744	100000	
311 HITESH BHARDWAJ, M-641	56860	
312 ASHOK C. CHAVAN, M-432	99190	
313 PRANAV KUMAR VERMA, M-486	156556	
314 SUPARANA SARDANA, M-417	100000	
321 POONAM BANSAL & RAJIV BANSAL, M-662	148811	
322 ASHOK SDARDANA, M-4	168564	
323 UMESH CHANDRA SHAH, M-495	99940	
324 ANITA KHURANA, M-713	77360	
331 PAL SINGH DHILLON, M-496	239820	
332 ANITA GOEL, M-366	100000	
333 PRAVEEN KUMAR & SAMTA SETHI, M-763	57580	
334 SAURABH BANSAL & ANKITA BANSAL, M-769	97864	
341 RUNITA CHANDRA 214	100000	
342 ARUN KUMAR JHA & MITHILESH JHA, M-768	100000	
343 ARVINDER KAUR AURORA, M-729	122672	
344 MANISH KUMAR SINHA, M-668	98836	
351 HH PAWAR, M-703	100000	
352 SAPAN AGARWAL & MONIKA BANSAL, M-774	121168	
353 ANJU KHOSLA & S. K. KHOSLA, M-81	100000	
354 TANUJ KHOSLA, M-686	100000	
361 RAJSHREE SHRI KANT JICHKAR, M-454	100000	
362 PARAMDEEP SINGH, M-749	100000	
363 LATE. RAFIQ ZAKHARIA, M-096	148328	
364 CHAMPA VERMA, M-702	51720	
372 A.S. MANGAT, M-537	100000	
Member Recoverable	5314	563407.18
Grand Total	7,374,594.00	2,721,661.90

for NAV SANSAD VIHAR CGHS LTD.


President




Secretary


Treasurer



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

Annexure-4

SCHEDULE OF FIXED ASSETS AS AT 31st March, 2023

(Figures in Rs.)

S.NO.	PARTICULARS	RATE OF DEP.	Original Value	WDV AS AT 01/04/2022	ADDITIONS DURING THE YEAR	Sale During the Year	ADJUSTED VALUE AS AT 31/03/2023	DEPRECIATION FOR THE YEAR	WDV AS AT 31.03.2023
1	Cost of Land	-		40,857,376.00			40,857,376.00		40,857,376.00
2	Cost of Construction of Flats	-		439,179,474.56			439,179,474.56		439,179,474.56
3	Flat Extension (FAR)	-		16,579,211.00			16,579,211.00		16,579,211.00
				496,616,061.56	-		496,616,061.56		496,616,061.56
4	Air Condition	15%		4,349.83			4,349.83	652.00	3,697.83
5	CCTV Camera	15%		410,114.30			410,114.30	61,517.00	348,597.30
6	Cellular Phone	15%		5,942.00			5,942.00	891.00	5,051.00
7	Computer & Printer	40%		33,878.03	21,250.00		55,128.03	22,051.00	33,077.03
8	Cycle	15%		599.60			599.60	90.00	509.60
9	Cycle Rickshaw	15%		2,442.63			2,442.63	366.00	2,076.63
10	Fan & Fittings	15%		11,866.07	20,768.00		32,634.07	4,895.00	27,739.07
11	Fax Machine	15%		229.73			229.73	34.00	195.73
12	Furniture & Fixtures	10%		124,751.81	22,000.00		146,751.81	13,575.00	133,176.81
13	Grass Cutting Machine	15%		677.78			677.78	102.00	575.78
14	Infrared Thermometer	15%		5,143.00			5,143.00	771.00	4,372.00
15	Intercom System	15%		196,761.00			196,761.00	29,514.00	167,247.00
16	Photocopy Machine	15%		28,959.86			28,959.86	4,344.00	24,615.86
17	R. O. Machine	15%		11,777.63			11,777.63	1,767.00	10,010.63
18		15%		-	4,000.00		4,000.00	600.00	3,400.00
19	Refrigerator	15%		809.30			809.30	121.00	688.30
20	Sound System	15%		5,516.03			5,516.03	827.00	4,689.03
21	Sumpersible Pump	15%		107,759.03			107,759.03	16,164.00	91,595.03
22	Table Tennis	10%		2,317.00			2,317.00	232.00	2,085.00
23	Water Cooler	15%		3,884.45			3,884.45	583.00	3,301.45
24	Water Lever Indicator	15%		13,914.00			13,914.00	2,087.00	11,827.00
25.00	Boom Barrier	15%		205,202.00			205,202.00	30,780.00	174,422.00
				1,176,895.08	68,018.00	-	1,244,913.08	191,963.00	1,052,950.08
				497,792,956.64	68,018.00	-	497,860,974.64	191,963.00	497,669,011.64

for NAV SANSAD VIHAR CGHS LTD.

President



Secretary



Treasurer




NAV SANSAD VIHAR CO-OPERATIVE GROUP HOUSING SOCIETY LIMITED

Plot No. 04, Sector-22, Dwarka, New Delhi-110077

Annexure-5

Members Debit & Credit Balances as on 31.03.2023

Flat No. & Name of Member	Debit Balance	Credit Balance
722 ARVIND BALI 618	200000	
401 SHUBH SHARMA		15000.00
402 MALINI SHARMA, M-745	48041	
404 VIDIT KAUSHAL/SEEMA KAUSHAL, M-741		3254.00
411 B. C. BHARTIA, M-531	32026	
413 LAKSHMAN KARMA, M-153	16400	
414 PUSHPA, M-718	2908	
421 NIRMALA MISHRA, M-556	888	
423 BALBIR SINGH AHLAWAT, M-657	172904	
424 ALOK RAI/VIVEK RAI, M-687	15112	
433 VINITA SINGH & KK SINGH, M-707		33445.00
434 RAVINDRA PAL SINGH C/O MADHURENDRA & SAVITA SINGH,	16448	
441 GAYATRI SINGH, M-569		32187.00
444 SAURABH ARAI & RAMENDRA NATH RAI, M-775		1471.00
451 K.R. SHARMA & UTPAL 579	200000	
451 K.R. SHARMA & UTPAL SHARMA, M-579		199400.00
453 JAGRITY REJIMON/C.K. REJIMON, M-585	44966	
461 SUDIPA ROY & SUBRATA ROY, M-538	1038	
462 POONAM PANDEY, M-747	200000	
464 JAYANTI PATNAIK, M-123	900	
501 SUMAN KAUR		60941.00
502 LATE UMRAO SINGH, M-461		18220.00
503 KAVI ZAKIESATO, M-474		1261.00
511 NEELU GUPTA/MANISH GUPTA, M-735	4843	
513 ARUNA SINGH, M-656	200	
514 RAVINDER SANDHU, M-440	17732	
521 SUDESH ARORA, M-644		29480.00
522 ARCHANA BHALE RAO, M-422		82666.00
523 KAPIL KHER, M-492	7593	
533 WANGPHA LOWANG, M-239	67877	
534 PURNIMA AMBLI C/O B PRABHU PATIL, M-467	216	
541 K. V. THANGHA BALU, M-171	8551	
542 BISWAJIT DUTT, M-523	77	
543 SHAKUNTALA GAMLIN, M-712	532	
544 NEHAR ARORA	16020	
552 RAJ SINGH TAHLAN, M-221	109248	
553 ASHA SHYAM SUNDER SHINDE, M-459		711.00
601 MJ KHAN, M-720	269368	



602 GEETA AHUJA, M-527		1411.00
603 PARVEEN KAUR DAYAL, M-434		52163.00
604 SUDHEER SAHAY, M-690		7884.00
612 SANGEETA SHARMA, M-691	1832	
613 SHRI KANT JENA & SUBRATA JENA, M-367	17424	
614 M.S. BITTA, M-475		2582.00
621 B. KALITA, M-509	110243	
624 ANJANI OZA/USHA TRIVEDI, M-715	200000	
634 SREECHARAN CHOWDARY, M-453		4092.00
641 LATE VIJAY BHAN, M-500	79805	
642 SHIKHA TANEJA & PRATEEK KUMAR, M-776	1589	
644 UDHAMPAL SINGH BUDHRAJA, M-667	100000	
652 RAJIV SHARMA 589	200000	
652 RAJIV SHARMA, M-589		199948.00
653 ADITYA GURTOO/ BINDU GURTOO, M-732		9926.00
654 ROHTASH SHARMA, M-782		7745.00
712 INDU JAISWAL, M-704	215000	
713 RASMI JALOTA, M-647	22894	
714 AANCHAL MALIK, M-730		612.00
721 LATE R. B. SHARMA, M-398		384.00
722 COMDR. ARVIND BALI, M-618		184424.00
723 ANITA MALHOTRA, M-633		16040.00
732 SANDEEP BHUTANI, M-675		456.00
741 PUSHPINDER KUMAR BAKSHI, M-614		492.00
753 SAURABH TAILANG & RITU TAILAND, M-621		1117.00
754 RAJPAL SINGH, M-765		1370.00
472 PRASHANT GODARA, M-711	111502	
473 NIRMAL SINGH, M-714		1439.00
562 VIPUN JAG MOHAN CHHABRA, M-593	409569	
563 VIPIN KUMAR, M-527	55219	
662 HARSH KUMAR, M-669	300000	
663 RAVI DAWAR, M-24	297328	
801 SP AGARWAL & RICHA AGARWAL, M-575	8583	
804 SUNITA MALIK, M-551		35420.00
811 VIKRAM TIWATHIA, M-583		12.00
812 BRIJ KISHORE SHARMA, M-539		27325.00
813 RAJ KUMAR, M-672		252.00
814 NARENDRA SINGH PARMAR & RENU PARMAR, M-751		35640.00
821 R. S. AGARWAL & SANTOSH AGARWAL, M-568		3136.00
832, PADMAJA MISHRA, M-526		84012.00
833 RAVI GOENKA, M-646	727	
842 RATNESH MISHRA, M-546		133.00
843, P.K. MOHANTY & JAYASHRI MOHANTY, M-780		7.00
851 PAWAN KR. GOYAL, M-665		5843.00
852 SAROJ THAKUR, M-625		54558.00
853 PUNIT KOHLI, M-576		2808.00
861 ANKUR JOON, M-743		2589.00

Signature



862 BK NAITHANI/ PUSHPA NAITHANI, M-694	18	
863 KULDEEP SINGH NEGI		1623.00
864 K.K. GUPTA, M-557		21083.72
871 SANDEEP AHUJA & DEEPIKA AHUJA, M-608		1398.00
872 RAJU KHURANA, M-733		3899.00
873 Y.S. TOMAR, M-561		1543.00
874 MOHD. ANWAR REHMANI, M-666	32135	
901 LATIKA DUA, M-570		304.00
902 D.K. VASHISHT, M-606		6957.00
911 SAVITA KAUL, M-673		1215.00
913 ANIL KUMAR YADAV, M-567	52778	
922 RITU SAHU JAIN, M-449	124401	
923 ASHOK SINGH, M-717		50000.00
924 SS CHEEMA, M-661		54700.00
931 SHIVANI MAITRA, M-708		44704.00
932 ASHOK KUMAR, M-738		16867.00
933 ANSHUMAN KRISHNA & RADHIKA KRISHNA, M-477	22675	
934 GIRDHARI YADAV, M-612		2955.00
942 GYANI RAM SAROYA, M-535		35920.00
944 VIJAY KRISHNA PANDEY, M-558		72.00
951 SUDHEERKUMAR UPPAL, M-602		5.00
952 RENU MITTAL, M-778	11544	
953 C. VISHESHWAR RAO, M-478	39950	
954 SUSHIL KU. TUGNAIT, M-594		35100.00
961 NEERU SINGH, M-696		48032.00
962 VIKRAM PURI/VANDNA PURI, M-547	9785	
963 DEVINDER NAGI, M-648	845	
964 MICHAEL V. WILLIAMS, M-605		50000.00
971 KRISHAN PAL SINGH MALIK & SIDHARTHA MALIK, M-545		51053.00
972 CHANDER KANTA, M-674	12	
973 DEEPAK SHARMA, M-572		21060.00
974 RAVINDER SINGH DHANKHAR, M-553		2122.00
101 LATE D. K. AUDIKESAVULU, M-471	1	
103 VEENA SHAHI, M-519	12262	
111 VINOD GUPTA & ANSHU GUPTA, M-711		41680.00
112 ROMA UPPAL, M-406		42925.00
122 HARJIT KAUR, M-443	54830	
123 HARVEEN KAUR, M-770		50000.00
124, GAGANDEEP KAUR, M- 771		99310.00
151 DR. ARUN KUMAR, M-544		600.00
152 VIVEK KUMAR RAI, M-746	21000	
161 PAWAN PRABHAT, M-739		22128.00
171 SARLA ARORA, M-636	21456	
173 AVINASH PANDE, M-476		2838.00
203 SRINIWASA RAO, M-710	24	
211 BANWARILAL PUROHIT, M-487		50000.00
212 MAMTA AGGARWAL, M-635		588.00
221 AMIT SHARMA & SUMAN SHARMA, M-766		108.00

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Cash & Bank Balances as on 31.03.2023

Previous Year	Particulars	Current Year
14,197.00	Cash In Hand	13,755.00
(144,471.11)	HDFC Bank (196770)	92,982.89
234.96	HDFC Bank (958881)	(112,481.66)
(184,227.39)	HDFC Bank (960935)	123.82
34,013.85	State Bank of India (3095)	35,771.85
46,789.99	State Bank of India (4413)	645,947.99
4,462.15	State Bank of India (9259)	4,174.15
2,905,505.19	State Bank of India (6846)	5,868,848.22
111,137.09	State Bank of India (6457)	111,137.09
2,935,757.95	FDR's With HDFC Bank Autosweep A/c (960935)	1,415,377.81
6,357,370.62	FDR's With HDFC Bank Autosweep A/c (958881)	4,967,006.58
4,597,942.74	FDR's With HDFC Bank Autosweep A/c (196770)	813,554.97
929,166.00	FDR with SBI	971,734.00
3,874,518.00	FDR with SBI (Building Repair Fund)	4,054,833.00
1,314,718.00	Accrued Interest on FDRs (Previous Year)	1,314,718.00
3,833.00	Accrued Interest on FDRs (SBI)	20,075.00
535,801.44	Accrued Interest on FDRs (HDFC Bank)	137,515.15
23,336,749.48		20,355,073.86

List of Loans & Advances as on 31.03.2023

Previous Year	Particulars	Current Year
196,084.00	Aztek Pvt. Ltd.	196,084.00
137,982.00	Dev Laxmi Construction Co.	137,982.00
605,203.00	Flow Line Trunkey Projects Ltd.	605,203.00
7,080.00	Jay-Pee Bela Plant	7,080.00
348,000.00	J. K. Cement Works	348,000.00
3,047,955.00	Mas Projects Eng. Pvt. Ltd.	3,047,955.00
5,925,922.00	Nagarjuna Const. Co. Ltd.	5,925,922.00
4,260,097.00	Otis Elevator (I) Pvt. Ltd.	4,260,097.00
33,557.12	Rashtriya Ispat Nigam Ltd.	33,557.12
432,240.00	Setco International	432,240.00
200,000.00	S. K. Intigrated Consultants	200,000.00
2,500.00	Ventilair India Pvt. Ltd.	2,500.00
221,982.00	Mobilisation Advance-MAP-PH-2	221,982.00
13,412,746.00	Sanjay Club	13,412,746.00
37,000.00	Prepaid Insurance Expenses	48,277.00
16,913.00	Prepaid Intercom AMC	9,833.00
75,803.00	Delhi Jal Board	75,803.00






5,000.00	MTNL Security Deposit	5,000.00
3,395,651.00	Mobilisation Advance Hadiso	3,395,651.00
47.00	Radiant infratel	1,247.00
7,312,258.00	Work In Progress (BRF)	7,312,258.00
135.00	Jagdamba Electrical	-
-	Vinay Kumar jain	270,000.00
-	Shivom Sanitation Services	20.00
-	Sneha Enterprises	100,000.00
-	Genesis Horticulture Service	396,000.00
-	Kheem Singh Bhaati	6,100.00
-	Nain Enterprises	1,365.00
34,462.00	TDS Payable (Previous Year)	34,462.00
54,919.58	Tax Deducted at Source (2002-03)	54,919.58
72,411.00	Tax Deducted at Source (2004-05)	72,411.00
83,901.00	Tax Deducted at Source (2005-06)	83,901.00
90,921.00	Tax Deducted at Source (2006-07)	90,921.00
259,130.72	Tax Deducted at Source (2007-08)	259,130.72
404,018.59	Tax Deducted at Source (2008-09)	404,018.59
310,449.00	Tax Deducted at Source (2009-10)	310,449.00
169,205.00	Tax Deducted at Source (2010-11)	169,205.00
466,124.00	Tax Deducted at Source (2011-12)	466,124.00
297,524.00	Tax Deducted at Source (2012-13)	297,524.00
225,871.00	Tax Deducted at Source (2013-14)	225,871.00
104,734.00	Tax Deducted at Source (2014-15)	104,734.00
43,469.00	Tax Deducted at Source (2015-16)	43,469.00
41,227.00	Tax Deducted at Source (2016-17)	41,227.00
17,924.00	Tax Deducted at Source (2017-18)	17,924.00
10,266.00	Tax Deducted at Source (2018-19)	10,266.00
46,073.00	Tax Deducted at Source (2019-20)	46,073.00
86,388.05	Tax Deducted at Source (2020-21)	86,388.05
7,487.10	Tax Deducted at Source (2021-22)	7,487.10
-	Tax Deducted at Source (2022-23)	123,345.07
42,500,660.16		43,402,752.23

for NAV SANSAD VIHAR CGHS LTD.


President


Secretary


Treasurer



NAV SANSAD VIHAR CO-OPERATIVE GROUP HOUSING SOCIETY LIMITED
Plot No. 04, Sector-22, Dwarka, New Delhi-110077
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

Receipts	Amount	Payments	Amount
Opening Balance		Audit Fee	37,894.00
Cash In Hand	14,197.00	Bank Charges	12,674.39
HDFC Bank (196770)	(144,471.11)	Boom Barrrier Maintenance	10,900.00
HDFC Bank (958881)	234.96	Building Insurance	200,239.00
HDFC Bank (960935)	(184,227.39)	CCTV Repair & Maintennace	66,080.00
State Bank of India (3095)	34,013.85	Conveyance	31,184.00
State Bank of India (4413)	46,789.99	DG R & M Maintenance Charges	277,731.00
State Bank of India (9259)	4,462.15	Education Fund	35,408.00
State Bank of India (6846)	2,905,505.19	Elect. Maintenance Charges	585,486.00
State Bank of India (6457)	111,137.09	Electricity Exp	1,783,666.64
		FDR with State Commision	25,000.00
Misc Income	283,055.00	Festival Exp	90,230.00
Boom Barrier Tag	6,290.00	Fire Fighting Exp	496,560.00
DG Cash Card Income	196,462.00	Horticulture Exp	300,731.00
Divided (DCHFC)	1,200.00	Housekeeping Exp	1,058,908.00
Interest on FDR's	7,539,026.60	Intercom Repair Charges	44,958.00
Interest Received On SB A/c	130,822.00	Legal & Professional Fee	2,185,517.00
Late Payment Charges	149,714.00	Lift Maintenance	1,453,940.00
Maintenance Charges	8,745,017.72	Misc Exp	4,858.00
Shifting Charges	160,001.00	Office Exp	35,895.67
Park Grant	240,194.00	Postage	8,023.00
Renovation & Repair Work	109,500.00	Printing & Stationery	76,360.00
Share Money Forfited	9,100.00	Rain Water Harvesting Exp	30,000.00
Security Renovaton	36,136.00	Repair & Maintenance Building	702,240.00
Security Tenant	90,000.00	Sanitation Repair	103,088.00
Ground Rent	400,300.00	Repair & Maintenance Other Asset	174,957.00
		Salary A/c	1,302,389.00
		Sneha Enterprises	100,000.00
		Security Charges	1,736,680.00
		Staff Welfare Expenses	33,827.00
		Telephone Exp	1,630.00
		Water Charges	44,478.00
		Water Tank Cleaning Exp.	15,500.00
		Car Parking Refund	300,000.00
		Computer	21,250.00
		Exhaust Fan	20,768.00
		Furniture & Fixture	22,000.00
		External Hardisk	4,000.00
		Genesis Horticulture Services	396,000.00
		Ground Rent	393,150.00
		Closing Balances	
		Cash In Hand	13,755.00
		HDFC Bank (196770)	92,982.89
		HDFC Bank (958881)	(112,481.66)
		HDFC Bank (960935)	123.82
		State Bank of India (3095)	35,771.85
		State Bank of India (4413)	645,947.99
		State Bank of India (9259)	4,174.15
		State Bank of India (6846)	5,868,848.22
		State Bank of India (6457)	111,137.09
	20,884,460.05		20,884,460.05

for NAV SANSAD VIHAR CGHS LTD.

President

Secretary

Treasurer

Place: New Delhi
Date



Auditors' Report

As per our separate report of even date attached.

For SBG & Co.

Chartered Accountants

FRN No.

CA Anil Kumar Gupta

Partner

M. No.



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 31.03.2023

Previous Year	Expenditure	Amount (Rs.)	Previous Year	Income	Amount (Rs.)
19,240.00	Audit Fee	18,048.00	250.00	Admission Fee	700.00
4,720.00	Bank Charges	12,674.39	-	Boom Barrier Tag	6,290.00
	Boom Barrier Maintenance	21,830.00	240,951.00	D.G. Cash Card Recd.	196,462.00
142,000.00	Building Insurance	188,962.00	-	Divided (DCHFC)	1,200.00
59,000.00	CCTV Repair & Maintenance	66,080.00	743,281.42	Interest on FDR's	808,078.43
27,812.00	Conveyance	31,184.00	59,991.75	Interest on SB A/c	130,822.00
196,613.00	Depreciation	191,963.00	9,437,100.00	Maintenance Charges	9,455,500.00
70,046.00	DG R & M Maintenance Charges	277,866.00	58,955.40	Misc. Income	283,055.00
39,238.00	Education Fund	256.00	287,878.00	Penal Interest Recd.	149,714.00
542,555.00	Elect. Maintenance Charges	543,092.00	73,000.00	Renovation & Repairing Charges Recd.	109,500.00
41,680.00	Election Exp	-	34,000.00	Rent Receipts (Canteen)	-
1,561,230.00	Electricity Exp	1,783,666.64	500.00	Share Money forfeited	1,400.00
-	FDR with State Commission	25,000.00	135,000.00	Shifting Charges Recd.	160,001.00
69,394.00	Festival Exp	90,230.00	100000.00	Shop Rent	-
-	Fire Fighting Exp	470,225.00	2,500.00	Transfer Fees	7,000.00
138,821.00	Horticulture Exp	300,731.00	-	Grant from Park Garden	240,194.00
888,997.00	Housekeeping Exp	1,058,908.00	-	Excess of Expenditure Over Income	1,477,547.27
43,188.00	Intercom Repair Charges	44,958.00	-		
375.00	Interest on TDS	-	-		
281,318.00	Legal & Professional Fee	2,263,229.00	-		
1,449,920.00	Lift Maintenance	1,468,940.00	-		
3,030.00	Misc Exp	4,858.00	-		
4,221.00	Office Exp	35,895.67	-		
7,738.00	Postage	8,023.00	-		
49,405.00	Printing & Stationery	76,360.00	-		
683,533.00	Rain Water Harvesting Exp	30,000.00	-		
-	Repair & Maintenance Building	715,649.00	-		
58,160.00	Repair & Maintenance Other Asset	174,957.00	-		
929,777.00	Salary A/c	1,192,017.00	-		
187,118.00	Sanitation Repair	103,088.00	-		
1,496,709.00	Security Charges	1,733,338.00	-		
24,529.00	Staff Welfare Expenses	33,827.00	-		

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100.00 Telephone Exp
230,250.00 Water Charges

- Water Tank Cleaning Exp.

1,630.00
44,478.00
15,500.00

1,922,690.57 Excess of Income over Expenditure

11,173,407.57

13,027,463.70

11,173,407.57

13,027,463.70

for NAV SANSAD VIHAR CGHS LTD.

President  Secretary

Treasurer 

Auditors' Report

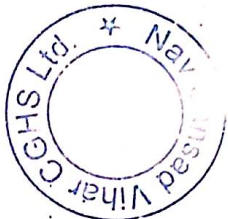
As per our separate report of even date attached.

For SBG & Co.

Chartered Accountants

FRN No.


CA Anil Kumar Gupta
Partner
M. No. 



Dated:

Place: New Delhi