



RAJ L KUMAR & COMPANY
CHARTERED ACCOUNTANTS

Address:-RZF-1044,Guru Nanak Marg,Raj Nagar Part-2,
Palam Colony New Delhi-110077
Contact No.(M):+91-0-9911756073
E-mail: carajkumar1989@gmail.com



Mr. President
NAV SANSAD VIHAR CO-OPERATIVE GROUP HOUSING SOCIETY LTD.
PLOT NO.4, SECTOR-22, DWARKA
NEW DELHI-110077

Dear Sir

In accordance with your instructions, confirmed in our engagement letter, we have prepared this report on NAV SANSAD VIHAR CO-OPERATIVE GROUP HOUSING SOCIETY LTD.

(the "Society" or " the Target"). We draw your attention to the limitation in our scope described in our Engagement letter.

This report is addressed to and intended for the information of the addressee[s] only. Save as expressly provided for in our engagement letter, it is not to be referred to or quoted, in whole or in part, in any other context without our prior written consent.

This report is based on the latest information made available to us as at the completion of our work and we accept no responsibility to update it for events that take place after the date of its issue. We emphasise that our enquiries would not necessarily disclose all matters of significance to you relating to the Society.

We prepared this report from information supplied by and from discussions with the management and the accountants of the Society.

Should you require any clarifications, please do let us know. We thank

you for giving us the opportunity.

Yours faithfully

CA. RAJ KUMAR

Partner

RAJ L KUMAR AND COMPANY.





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Notice to any person not authorised to have access to this report

Any person who is not an addressee of this report or who has not signed and returned to RAJ L KUMAR & COMPANY either a "no-reliance" or an "assumption of duty" release letter is not authorised to have access to this report. We do not accept or assume responsibility to any unauthorised person to whom this report is shown or any other person who may otherwise gain access to it. If any unauthorised person chooses to rely on the contents of this report, they do so entirely at their own risk. Should any unauthorised person obtain access to and read this report, such person accepts and agrees that:

This report was prepared in accordance with the instructions provided by the addressees exclusively for the sole benefit and use of each of them and such other parties whom we expressly agreed in writing may have the benefit of, or rely upon, our work.

RAJ L KUMAR & COMPANY, its Partners, employees and agents neither owe nor accept any duty or responsibility to the reader, whether in contract or in tort (including without limitation, negligence and breach of statutory duty), or howsoever otherwise arising. We make no representations regarding this report or the accuracy of the contents including that the information has not changed since the date of this report. We shall not be liable in respect of any loss, damage or expense of whatsoever nature which results from any use the reader may choose to make of this report, or any reliance the reader may seek to place on it, or which is otherwise consequent upon access to this report by the reader.

The results and findings of the procedures performed are presented in this report. However, these procedures do not constitute an audit and, had we performed additional procedures or conducted an audit in accordance with generally accepted auditing standards, other matters might have come to our attention, which we would have reported to you.

Our work was restricted to the audited financial statements of the Target and other information provided by the Target for the review period. The financial statements are the responsibility of Target management. In this regard, the management is responsible for proper recording of transactions in the accounting records and maintaining an internal Control structure to permit the preparation of reliable financial statements

This report is not to be referred to or quoted, in whole or in part, in any other document or made available to any third party, without our prior written consent.

Report

Our scope of work was restricted to the due diligence procedures set out in our Engagement Letter.

This Special Audit exercise has been restricted and kept limited to and based entirely on the documents and information made available to us till August 26, 2022. Had we been provided with this information, certain other matters may have come to our attention, which we may have reported to you.





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Information Received

This report is based on the information received from the sources mentioned herein. The Special Audit exercise has been restricted and kept limited to and based entirely on the documents, records, files, registers and information provided to us. We have not verified the information independently with any other external source.

We have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as original, and the conformity of the copies or extracts submitted to us with that of the original documents.

We have assumed that the documents submitted to us by the Target in connection with any particular issue are the only documents related to such issue.

Limitation of Liability

You agree to indemnify and hold us harmless from time to time and at all times hereafter, from and against (i) all loss, damage, harm or injury suffered or incurred by us or any of them and (ii) all notices, claims, demands, action, suits or proceedings given, made or initiated against us on account of or arising out of any default committed by you in the performance of all or any of your obligations hereunder, as also against all costs, charges and expenses suffered or incurred by us on account of the aforesaid.

Whilst all reasonable care has been taken to ensure that the facts stated in the report are accurate and the opinions given are fair and reasonable, neither we nor any of our Partners, Officers, Affiliates or Employees shall in any way be responsible for the contents stated herein. Accordingly, we make no representation or warranty, express or implied, in respect of the completeness, authenticity or accuracy of the information and statements set out in this report, or otherwise provided in this connection. We expressly disclaim any and all liabilities, which may arise based upon the information used in this report.

If any payment is made by you under this clause you shall not seek recovery of that payment from us at any time.

Sources of Information

Business process matrix.

Financial Statements for FY 2019-20, FY 2020-21, and FY 2021-22 and Period of Administrator Cum RO Mr. Anil Kumar (18.05.2022 to 26.08.2022).

Relevant agreements and other data including other details of the target has been provided by management from time to time via hard Copy.

Our analysis, wherever specified we have undertaken certain analytical activities on the underlying data provided to us.

The sources of information used are noted, wherever possible, in the report. We have not sought to establish the reliability of these sources by reference to evidence independent of Target. We have, however,





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analysed the information produced and have satisfied ourselves, so far as possible, that the information presented is consistent with other information obtained by us during the course of the work undertaken to prepare this report. Inconsistencies, if any, identified during our work have also been highlighted for the reader of the report.

Our analysis is prepared using MS Excel, and may produce small rounding differences, which are inherent, as a consequence.

Key Discussions

We have had discussions with the following management personnel/personnel representing the Target:

- Mr. Col. N S Parmar, Retd. - President
- Mr Davinder Nagi - Treasurer

Limitation in Scope

This report has been produced solely for the purposes of addressing our scope of work set out in our engagement letter.

We have not reviewed the audit working papers of statutory auditors of the Society.





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Income & Expenditure Account From 18 May, 2022 to 26 August, 2022

Period	18-May-22 to 31-May-22	1-Jun-22 to 30-Jun-22	1-Jul-22 to 31-Jul-22	1-Aug-22 to 26-Aug-22	Total	
Income Statement:						
REVENUE		101842.00	44244.00	71098.00	9298.96	226482.96
Admission Fee			50.00		50.00	100.00
BOOM BARRIER TAG	1200.00					1200.00
DIVIDEND CO-OPERATIVE DCHFC				1200.00		1200.00
Interest on FDRs				7.96		7.96
Interest on Savings Account		30593.00		321.00		30914.00
INT. RECEIVED FROM MEMBERS			1898.00	1320.00		3218.00
Moving In/out Charges	10000.00	10001.00	25000.00	-5000.00		40001.00
PARK AND GARDEN GOVT	89642.00					89642.00
Renovation & Repairing Work	1000.00	3000.00	24000.00	-6000.00		22000.00
Share Money Forfeited		100.00		100.00		200.00
Misc. Income			19000.00	18000.00		37000.00
Transfer Fees		500.00		500.00		1000.00
Total Revenue		101842.00	44244.00	71098.00	9298.96	226482.96
ADMINISTRATIVE EXPENSES		212146.00	821538.96	1118647.16	2273053.16	4425385.28
ELECT. MAINTENANCE CHARGES			38161.00	38161.00	38161.00	114483.00
ELECTRICITY CHARGES			147854.16	151914.16	159684.16	459452.48
Fire Fighting Maintenance			33060.00	168220.00	695950.00	897230.00
GARDENING AND PLANTATION MAINT.	11960.00		9000.00	23870.00	405000.00	449830.00
House Keeping Exp.			83156.00	88642.00	84400.00	256198.00
INSURANCE OF BULD. & STRUCTUR			200239.00			200239.00
LIFT-MAINTENANCE CHARGES	27768.00		3000.00	15290.00	525133.00	571191.00
Plumbing & Sanitation Exp.	36950.00		3685.00	94750.00	990.00	136375.00
RAIN WATER HARVESTING EXP.	30000.00					30000.00
REPAIR & MAINTENANCE BUILDING	4050.00		12640.00	84250.00	22600.00	123540.00
REPAIR & MAINTENANCE OTHER ASSETS			8899.00	5550.00	960.00	15409.00
SECURITY GUARD CHARGES			142595.00	142100.00	139140.00	423835.00
ADVERTISEMENT EXPENSES				945.00		945.00
Audit Exp				1500.00		1500.00
BANK CHARGES	1770.00		265.50	118.00	708.00	2861.50
CONVEYANCE CHARGES	1937.00		7240.00	4700.00	3793.00	17670.00
DISCOUNT	1000.00					1000.00
Electrical Maintenance Charges			2267.00	8075.00	2990.00	13332.00
Festival Exp.					27706.00	27706.00
LEGAL & PROFESSIONAL CHARGES				164012.00	2000.00	166012.00
OFFICE EXPENSES			6014.30	2714.00	3450.00	12178.30
OFFICE-SALARIES	95950.00		107831.00	115550.00	115550.00	434881.00
POSTAGE	36.00		121.00	192.00	366.00	715.00
PRINTING & STATIONARY EXP.			2420.00	4690.00	4272.00	11382.00
Remuneration to Administrator			10000.00		32000.00	42000.00
REPAIR & MAINT COMPUTER					4248.00	4248.00
STAFF WELFARE EXP.	725.00		2912.00	3305.00	3773.00	10715.00
TELEPHONE CHARGES			179.00	99.00	179.00	457.00
Excess of Income over Expenditure :		-110304.00	-777294.96	-1047549.16	-2263754.20	-4198902.32





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Observations over Income & Expenditure

Income/ Expenditure Head	Observations																								
Revenue Recognition	We understand that the Society follows accrual system of accounting and should recognizes its revenue on Monthly basis																								
Elect. Main. Charges	As per the Society profile provided to us by the Management committee (MC), we understand that the society is located in Dwarka, Delhi-110077, however we have been provided with various bills for monthly charges towards maintenance of electrical system amounting to INR 38,161 Per month. As per our analysis, we understand that monthly bills are in consistent with accounting records. We requested the management to provide us the agreement with Radission technology for availing services of radission technology towards maintenence of electrical systems. However, no clarity has been provided to us and no explanation/ confirmation has been provided to us by the management. Hence, in the absence of relevant information, we are unable to comment on the same and our analysis is limited to the extent of information provided to us.																								
Fire Fighting maintenance	<p>Fire fighting maintenance services availed by society without following proper procedureds in terms of quotation from various vendors, agreement with vendor, and decision also taken without consent of majority members from advisory committee. We requested management to provide us the agreement with vendors (Agni services, Nain enterprises, Vissno engineering works private limited), Resolution number, consent of majority members, meeting date on which resolution to assign work was passed but Society fails to obtain completion certificate after work completion from Agni services, Nain enterprises, Vissno engineering work private limited, and with the approval of administrator "Anil kumar" as appointed by RCS with order no. F.47/965/Sec-5/GH/RCS/2022/350 dated 24th may, 2022 multiple cheques has been issued to such vendors towards payment of fire fighting maintenance services. Management fails to deduct TDS or less TDS Deducted while making payment.</p> <table border="1" data-bbox="587 1659 1528 2011"> <thead> <tr> <th>Invoice Date</th> <th>Invoice number</th> <th>Vendor Name</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>26-06-2022</td> <td>AS/22-23/4</td> <td>Agni Services</td> <td>33060</td> </tr> <tr> <td>05-08-2022</td> <td>AGSD/22-23/12</td> <td>Agni Services</td> <td>295010</td> </tr> <tr> <td>16-08-2022</td> <td>AS/22-23/17</td> <td>Agni Services</td> <td>246620</td> </tr> <tr> <td>07-12-2022</td> <td>27</td> <td>Nain Enterprises</td> <td>168220</td> </tr> <tr> <td>17-08-2022</td> <td>27</td> <td>Vissno Engineering Works Private Limited</td> <td>154320</td> </tr> </tbody> </table>	Invoice Date	Invoice number	Vendor Name	Amount	26-06-2022	AS/22-23/4	Agni Services	33060	05-08-2022	AGSD/22-23/12	Agni Services	295010	16-08-2022	AS/22-23/17	Agni Services	246620	07-12-2022	27	Nain Enterprises	168220	17-08-2022	27	Vissno Engineering Works Private Limited	154320
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Gardening and plantation maint.

Society fails to follow proper procedure while selecting gardening and plantation maintenance services from vendor in terms of quotation from various vendors, agreement with vendor, and decision also taken without consent of majority members of advisory committee. We requested management to provide us the agreement with vendors (Genessis horticulture Service), Resolution number, consent of majority members, meeting date on which resolution to assign work was passed but Society fails to obtain completion certificate after work completion from Genessis horticulture Service, and with the approval of administrator "Anil kumar" as appointed by RCS with order no. F.47/965/Sec-5/GH/RCS/2022/350 dated 24th may, 2022 multiple cheques has been issued to such vendors towards payment of gardening and plantation maintenance service without tax invoice. there is no tax invoice availability with the management regarding gardening and plantation maintenance services.

List of Expenditure Incurred without Documentary Evidence and Invoices.

Payment Voucher Date	Cheque Number	Cheque Dated	Vendor Name	Amount
04.08.2022	198109	04.08.2022	Genessis horticulture Service	2,00,000
13.08.2022	198123	14.08.2022	Genessis horticulture Service	2,00,000 (Less TDS Rs. 4,000)

Housekeeping expenses

Housekeeping expenses are in consistent with the accounting records. Proper tax compliances are followed by society to the extent deduction of TDS before making payment to vendor.

Legal & Professional Expenses

A Payment Rs.4000/- (Rs.2,000/- each for Advice & Meeting) was paid to Mr. Sanjeev Tomar as Legal Expenditure. However, objective of payment is not clear/justify as per record available. Also, Mr. Sanjeev Tomar was not connected with society nor was hired by the society.

Insurance of building & structure

Invoice is available and Expenses are in consistent with accounting records.





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Specific Observations

In Case of Nav Sansad Vihar CGHS Ltd, the Registrar Co-operative Societies, GNCT of Delhi, in Exercise of the powers vested in him under DCS Act & Rules, appoints Sh. Anil Kumar, Deputy Registrar, Delhi Technical University as Administrator-cum Returning Officer in the NAV Sansad Vihar CGHS Ltd. Under Section 35(5) of DCS Act,2003 to manage the affairs of the society and hold the election of the managing committee of society within Ninety (90) Days from the date of appointment and as joining Letter of Anil Kumar, he joined the society with effect from 25.05.2022 and tenure of Appointment lapsed on 22.08.2022(90 Days from Date of Appointment).

Month	No. of Days in a Month during Appointment
May,2022 (From 25.05.2022)	7 Days
June,2022	30 Days
July,2022	31 Days
August,2022 (Till 22.08.2022)	22 Days
Total	90 Days

As Per Information & Documents provided to us, It is Found that there is a list of payment Voucher approved beyond the period of Appointment of administrator. But As per Point No. 5 of Circular No. F.No.47/Policy/RCS/2015/274 Dated 23.03.2015 for Administrators issued by office of the Registrar Co-operative Societies, Old Court's Building Parliament Street, New Delhi-110001, an Administrators on Expiry of the period of 90 Days shall not exercise any financial powers till their term is further extended by the Competent Authority.

A List of Payment Voucher signed beyond the period of Appointment

Payment Voucher Date	Mode of Payment	Particulars	Amount
29.08.2022	Cash	Staff Welfare Expenses	53
25.08.2022	Cash	Conveyance Charges	100
23.08.2022	Cash	Conveyance Charges	500
24.08.2022	Cash	Conveyance Charges	650
23.08.2022	Cash	Conveyance Charges	150
23.08.2022	Cash	Staff Welfare Expenses	77
24.08.2022	Cheque	Anil Kumar (Administrat	16000
			110000
24.08.2022	Cheque	Anuj Dhir Advocate	(Less TDS 11000)



List of Cheques Signed after Expiry of terms of employment

S.No.	Particulars	Cheque No.	Date of Cheque	Amount	Remarks
1	Repair & Maintenance Building Expenses	198129 (SBI)	24.08.2022	₹ 7,200.00	Debited on 29 th Aug,2022
2	Legal & Professional Expenses (Anuj Dhir Advocate)	198124 (SBI)	24.08.2022	₹ 99,004.72	Debited on 25 th Aug,2022
3	Paid to Anil Kumar (Administrator)	198125 (SBI)	24.08.2022 (As per Payment Voucher)	₹ 16,000.00	This Cheque was deposited in some other branch by Mr Anil Kumar which was cleared and debited on 29 th Aug,2022 as per Bank statement

Also, Management committee (after the expiry of tenure of appointment of Mr. Anil Kumar as Administrator cum Returning Officer) requested State Bank of India to stop payment of Cheque No. 584275, 584276, 584293, 275768, 275770, 198138, 198125, 198126, 198127, 198128, 198130, 198131, 198133, 198134 & 198135 due to non-Availability for documentary evidence.

Also, An Amount of Rs. 1,10,000 was paid by administrator Mr. Anil Kumar to Advocate Anuj Dhir vide Cheque No. 198124 in order to meet personal Legal expenditure of member of the Society who had challenged the election process of MC and this Act of Administrator was beyond the scope of work and day to day operation of the society as per RCS Circular No. F.No.47/policy/MISC/2015/10-13 dated 08.01.2021 and clear violation of Delhi Co-op. Tribunal dated 03.06.2022

Building Extension Fund

Financial Year	Observations
F.Y 2019-20	<p>During the Year, In Concurrence of Decisions taken in SGBM on 19th May, 2019 & 25th Aug, 2019, the Society MC has Finalized the paper work for submission of proposal for extension work to DDA.</p> <p>The Society has raised demand during the Year for Building Extension Fund from 254 Members for their consent and for Rs.2 lakh (for 2BHK & 4BHK) and 4 lakh (For Penthouses)</p>



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via Notice No. NSV/19-20/2337 Dated 13.11.2019 & Notice No. NSV/19-20/23 Dated 30.11.2019. Only 101 Members out of 255 Members have opted for Building Extension Project and Demanded Rs, 1, 66, 00,000 & Credited to Building Extension Fund.

In the SGBM held as on 19th May,2019, It was decided that the proposal for Extension (FAR) shall be forward to DDA Only after at least 80% of Cheques are received from Members of the Blocks who have voted in Majority for Extension. However, we found that total receipts were less than 80% as on DDA Application Dated 16.12.2019 for Extension Work.

However, actually on ground only 50 members had paid before 16 Dec 2019 (Till the day proposal was forwarded to DDA) against 101 extensions opted. This percentage comes to 49.50%.

Hence, in terms of funds collection or the members who paid, the percentage is way below 80%. Therefore, the proposal forwarded to DDA was against the resolution passed in the SGBM dated 19 may 2019

During the Year, Society Received quotations for Environment Clearance Certificate Work from M/s Atoms Sustainable Solutions Pvt Ltd. & Verdant Environet but M/s Atoms Sustainable Solutions Pvt Ltd. had offered more competitive rate of Rs. 175000/- (Plus GST) for environment clearance service (without incidental and liaisoning Costs) for Proposed extension Work and via Ref No. NSV/19-20/2529 dated 29.02.2020 work is Awarded to M/s Atoms Sustainable Solutions Pvt Ltd.

During the Year, Four Fixed Deposit were created out of Building Extension Fund Bank Account No. 5020004595881

FD No.	Date of Opening	FD Principal Amount
50300402953451	11.02.2020	19,00,000
50300395361193	09.01.2020	20,00,000
50300390919252	23.12.2019	30,00,000
50300386811566	04.12.2019	55,00,000

F.Y 2020-21

During the Year, Management Committee of Nav Sansad Vihar Co-operative Group Housing Society Ltd on the basis recommendation Building Repair & Extension Committee awarded the work for addition/Alternation ,Pipe Replacement alongwith rehabilitation work in Block No. 1,4,6 & 7 to M/s Hadiso Construction Pvt Ltd on the basis of Long and Continual Experience in extension work and & Profitable Financial Statement of M/s Hadiso Construction Pvt Ltd. However Tender Documents were not found during Audit to order to Find the eligibility for Building Extension Work. Also, An Amount of Rs. 35,40,000 vide Cheque No. 000018 Dated 20.12.2020, Rs. 42,08,724 against 1st RA Bill dated 04.03.2021 & Rs. 32,90,872 2nd RA Bill Dated 31.03.2021 was paid to Hadiso Construction Pvt Ltd but no records were found in order to verify terms & Conditions of Payment.

During the Year, The Society has made excess payment to M/s Atoms Sustainable Solutions Pvt Ltd for Environment Clearance Work as compare to awarded letter (Ref No. NSV/19-20/2529 Dated 29.02.2020 of Rs.1,75,000 Plus GST) for environment Clearance





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Certificate/Work as well as we are not able to verify the Excess payment due to non-availability of supporting Documents.

Details Summary of Bill of M/s Atoms Sustainable Solutions Pvt Ltd

Date	Invoice No.	Invoice Amount(Including GST)
03.03.2020	043/2020	41300
16.06.2020	45/2020	436600
07.12.2020	56/2020	118000
Total		595900

During the Year, Four Fixed Deposit was created out of Building Extension Fund Bank Account No. 5020004595881 and Four FD Closed during the Year

FD No.	Date of FD Opening	FD Principal Amount	Date of FD Closed
50300472099422	03.11.2020	12,00,000	
50300479494051	05.12.2020	60,00,000	
50300494166074	04.02.2021	34,00,000	
50300502545777	11.03.2021	40,00,000	
50300402953451	11.02.2020	19,00,000	17.09.2020
50300395361193	09.01.2020	20,00,000	17.09.2020
50300390919252	23.12.2019	30,00,000	22.09.2020
50300386811566	04.12.2019	55,00,000	05.12.2020

For F.Y 2021-22

During the Year, one Fixed Deposit was created out of Building Extension Fund Bank Account No. 5020004595881 and Two FD Closed during the Year

FD No.	Date of Opening	FD Principal Amount	Date of FD Closed
50300510453769	13.04.2021	20,00,000	06.05.2021
50300502545777	11.03.2021	40,00,000	29.03.2022

As on 31st March,2022, Three Fixed Deposit were held by society but balance Confirmation is not provided by Society

FD No.	FD Principal Amount
50300472099422	12,00,000
50300479494051	60,00,000
50300494166074	34,00,000





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Specific Observations

In Case of Nav Sansad Vihar CGHS Ltd, As per Election Held as on 06.01.2019,Managing Committee Consist of below mention persons as on 31.03.2020

1. AVM S.K ARORA	PRESIDENT
2. CMDE M.R. KHAN	VICE-PRESIDENT
3. PREETA DHANKHAR	SECRETARY
4. MRS. BHAGIRATHI BEHERA	TREASURER
5. P K OSWAL	MEMBER
6. V.K. PANDEY	MEMBER
7. S.K. TUGNAIT	MEMBER
8. N.S. GAHLOUT	MEMBER
9. NIRMAL SINGH	MEMBER
10. MANISH MISHRA	MEMBER

But List of Managing Committee as on 31.03.2021

1. CMDE M.R. KHAN	VICE-PRESIDENT
2. PREETA DHANKHAR	SECRETARY
3. N.S. GAHLOUT	MEMBER
4. NIRMAL SINGH	MEMBER
5. MANISH MISHRA	MEMBER

IT IS OBSERVED DURING AUDIT OF F.Y 2021-22 THAT MANAGING COMMITTEE AVAILABLE BEFORE APPOINTMENT OF ADMINISTRATOR MR. JP SHARMA HAVE NOT HANDED OVER EXTENSION AND REPAIR RECORDS/DOCUMENTS TO THE ADMINISTRATOR "MISSING DOCUMENTS ARE OF CRUCIAL NATURE AND HAVING FINANCIAL IMPLICATIONS NEED TO BE HANDED OVER BY MC AVAILABLE AS ON 31.03.2021 TO CURRENT MC". PRESENT MC HAS NOT YET BEEN HANDED OVER COMPLETE RELEVANT SOCIETY RECORDS BY THE OUTGOING MC DESPITE REPEATED REQUESTED DATED 01.12.2021 AND 14.12. 2021. SO, KEEPING SOCIETY DOCUMENTS/RECORDS IS AN ILLEGAL ACTIVITY WITHOUT PROPER AUTHORISATION.

STRUCTURAL AUDIT

AS PER THE DIRECTION OF DDA/GENERAL PUBLIC NOTICE DATED 01.07.2020, IT IS MANDATORY TO GET THE STRUCTURAL AUDIT BUT IT IS OBSERVED THAT STRUCTURAL AUDIT WAS CONDUCTED TO FULFIL THE DIRECTION OF DDA AS WELL AS FOR EXTENSION WORK OF THE SOCIETY. HOWEVER, AN AMOUNT OF RS.





**RAJ L KUMAR & COMPANY
CHARTERED ACCOUNTANTS**

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8,28,750 WAS PAID DATED 28.03.2021 TO HADISO CONSTRUCTION PVT LTD OUT OF MAINTENANCE ACCOUNT INSTEAD OF BUILDING EXTENSION ACCOUNT. HOWEVER SAME WAS RECTIFIED BY TRANSFERRING RS. 8,28,750 DATED 23.03.2022 FROM EXTENSION ACCOUNT TO MAINTENANCE ACCOUNT VIDE MC RESOLUTION DATED 28.02.2022. STRUCTURAL AUDITOR SHOULD BE APPOINTMENT BY FOLLOWING TENDERING SYSTEM AND IN COMPLIANCE OF DCS ACT,2003 AND RULES,2007 SO THAT MINIMUM MARKET RATE FOR STRUCTURAL AUDIT CAN BE OBTAINED.

ALSO, STRUCTURAL AUDIT WHICH WAS CARRIED OUT BY SLIP-TEK WITHOUT FOLLOWING PROPER PROCEDURES IN TERMS OF QUOTATION/AGREEMENT AND OFFICAL COMMUNICATION WITH VENDOR AND IT IS ALSO NOTED THAT 50% ADVANCE PAYMENT FOR THE SAID AUDIT WAS NOT MADE TO "SLIP-TEK" BUT TO HADISO CONSTRUCTIONS PVT. LTD FOR Rs.8,85,000/- .

DPR FOR EXTENSION WORK

AN AMOUNT OF RS. 5,90,000 WAS PAID (RS. 1,00,000 DATED 10.03.2019, RS.2,50,000 DATED 18.05.2019 & RS. 2,40,000 DATED 17.06.2019) TO HADISO CONSTRUCTION PVT LTD OUT OF REPAIR & MAINTENANCE ACCOUNT INSTEAD OF BUILDING EXTENSION ACCOUNT. HOWEVER SAME WAS RECTIFIED BY TRANSFERRING RS. 5,90,000 DATED 26.09.2022 FROM EXTENSION ACCOUNT TO REPAIR & MAINTENANCE ACCOUNT VIDE MC RESOLUTION DATED 08.05.2022.

For M/s RAJ L KUMAR AND COMPANY
CHARTERED ACCOUNTANTS
FRN: 025619N



CA.RAJ KUMAR
(Partner)
M.NO.525512

Place: NEW DELHI
Date: 23/08/2023

UDIN: - 23 525512 BG QFEX3060

RCS No. E-243