

# GUPTA & WADHWA

CHARTERED ACCOUNTANTS

**Anil Kumar Gupta**

B.Com. (Hons.), FCA, DISA (ICA)

BA/314, Tagore Garden,  
New Delhi-110027

Tel. : 011-25463201  
Mob. : 9716917088  
9818155076

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## AUDITOR'S REPORT

To  
The Members of the  
**Ref. No.** Ashoka Enclave Co-operative Group Housing Society Limited

Dated .....

We have Re-Audited the attached Balance Sheet of ASHOKA ENCLAVE CO-OPERATIVE GROUP HOUSING SOCIETY LIMITED, Plot No.08A, Sector-11, Dwarka, New Delhi-110075 as at 31<sup>st</sup> March, 2019 and also the attached income & Expenditure Account and Receipt & Payment Account for the year ended on that date in pursuance of Order F.No.47/1294/GH/Section-I/2017/543-546 dated 24/07/2020 of Registrar Cooperative Societies, Delhi.

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.

**We have not noticed any material financial discrepancies in our Re-Audit in the accounts already audited earlier vide our Audit Report dated 27/01/2019. However, some procedural and technical discrepancies have now been recognized by us and the same are appropriately reported in our detailed observations in parts 'A', 'B' and 'C' forming part of this report.**

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 Receipts & Payments Account dealt 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 in 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 31<sup>st</sup> March, 2019.
  - b. In the case of Income & Expenditure Account of the Excess of Income over Expenditure for the year ended on 31<sup>st</sup> March, 2019.
  - c. In the case of Receipt & Payment Account of the Receipts & Payments for the year ended on 31<sup>st</sup> March, 2019.

For Gupta & Wadhwa

Chartered Accountants

FRN:005705N

*Anil Kumar Gupta*  
15/01/2021

(Anil Kumar Gupta)

M.No.081268

Proprietor

UDIM 91081268 AAAAAAG6147



Name of the Society: ASHOKA ENCLAVE CO-OPERATIVE GROUP HOUSING SOCIETY LTD.

Address of the Society: Plot No.08A, Sector-11, Dwarka, New Delhi-110075

Registration No.: 1294 G/H

Period of Present Audit: 01.04.2018 to 31.03.2019

Period of Previous Audit: 01.04.2017 to 31.03.2018

Name and Address of:  
Present Auditor: Gupta &Wadhwa  
Chartered Accountants,  
BA/314, Tagore Garden, New Delhi-110027

Name and Address of:  
Previous Auditor: Gupta &Wadhwa  
Chartered Accountants,  
BA/314, Tagore Garden, New Delhi-110027

No. of Members at the time : 164  
of Present Audit

No. of Members at the time : 164  
of Previous Audit

No. of Members enrolled : 03  
during the year

No. of Members resigned : 03  
/expelled during the year

Area of operation : NCT of Delhi

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**PART-A**

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<b>Observation</b>	<b>Remarks</b>
1. Balances of all the members and outside parties as appearing in books as at 31.03.2018 should be got confirmed and reconciled.	The Society has issued letters to Individual Members for confirmation of Balances..
2. The Society should maintain Properties Register as per form No. 24 as prescribed under Delhi Co-Society Rules, 2007.	Not complied.
3. The society has not made any website in compliance of the circular issued by the RCS.	Not complied
4. The society has no records of MC Meeting held before 11.02.2018.	The Previous Management had not handed over the records and the same is being pursued at the RCS level.
5. As per the Delhi Cooperative Societies Rules, 2007 the Members Register should have contained Name, address and occupation of the member, mother's/father's/husband's name and details of shares held by the member, Permanent Account Number, bank account no. and branch address, date of membership, specimen signature of the members, name of nominee & relationship and date of cessations of membership. But the society was not able to produce such register for verification.	The Management has assured that the Register maintained contains most of the information required and the other details shall be updated at the earliest.
6. The sum of Rs. 7236506/- is lying in FDR with Parishad Cooperative Bank (Which is under liquidation) for about 15 years. The Bank is in liquidation since 05-08-1999. If there is any settlement letter from the official liquidator then society must treat this amount accordingly, otherwise the society is advised to take more strict action to safeguard the interest of members. Further there is permanent diminution in the value of FDR with Parishad Cooperative Bank and carrying the same amount at cost is not in line AS-13 issued by ICAI.	The Management had tried to contact the Parishad Cooperative Bank but the letters sent could not be delivered and received back.
7. Society is advised to initiate proceeding against the defaulter members for recovery of time barred claim from the members as per provision laid down under DCS Act 2003 and DCS Rules.	The Management has assured that the defaulters would be dealt with strictly and action initiated against them if dues are not cleared within a reasonable time.
8. We have noticed that the Society is not having any consistent policy regarding charging of Interest on delayed payments. Although we have been given to understand that Interest for delayed payments is accounted for at the time of receipt of payment yet it was noticed that the same is not being adhered to. Moreover, the necessary details for calculation of the interest are not being maintained properly.	



## **PART-B**

### **1. 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.

We have been given to understand that the Previous Management has not handed over the records and as such the records pertaining to periods prior to 11.02.2018 are not available with the present Management Committee.

However, we have observed that all Vouchers, Bills and Bank Statements as well as the last year's Audited Balance Sheet and relevant documents required for compilation of accounts for the year ended 31/03/2018 were available with the Society and our Reaudit and Audit earlier have been based on account books compiled from the same

### **2. MEMBERS**

The Society had 164 Members at the beginning of the year 03 members resigned/applied from change of name and 03 new members were admitted during the year. However we could not verify the same minutes of the Managing Committee due to non-availability of records.

Further as per the Delhi Cooperative Societies Rules, 2007 the Members Register should have contained Name, address and occupation of the member, mother's/father's/husband's name and details of shares held by the member, Permanent Account Number, bank account no. and branch address, date of membership, specimen signature of the members, name of nominee & relationship and date of cessations of membership. But the Membership Register maintained by the Society was found not to contain many of the required details.

### **3. MANAGEMENT**

The Society was being managed during the year under Audit by the members of the Management Committee as per list enclosed herewith.

### **4. MANAGEMENT COMMITTEE MEETINGS**

07 Managing Committee Meetings were held during the year. However, we have been informed that as the Minutes register had been forcibly taken away by the Vice-President of the Society it could not be made available for our verification.



**5. ANNUAL GENERAL MEETING**

Two GBM were held during the year on 01.04.2018 and 31.03.2019.

**6. LENDING POLICY OF THE SOCIETY**

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

**7. UNRESOLVED DISPUTES**

The nature and number of disputes by / against the society are listed in the certificate issued by the management of the society attached with this report.

**8. APPROVED BUDGET**

We have noticed that the Society has a system of preparing Budget for various expenses proposed to be incurred during a period and regular monitoring of expenditure incurred is done.

**9. DISPUTED CLAIMS**

As on 31.03.2019 the cases continuing before the court of Arbitrator are listed in Annexure "C".

**10. REVIEW OF EXPENDITURE**

During the year the society incurred expenditure of Rs.7293534.57 against income of Rs.8243034.68 thus having a surplus of Rs.949500.11 for the year.

**11. OBSERVATIONS AND COMMENTS ON BALANCE SHEET**

**A. LIABILITIES**

**1. MEMBERS' DEPOSITS**

a) Share Money	:	Rs. 1394000/-
b) Land Money	:	Rs. 43315713/-
c) Construction Money	:	Rs. 200508770/-
d) Cost of Car Parking	:	Rs. 9438270/-
e) Construction Money Additional Work:		Rs. 720442977.50/-
f) Other Charges (DDA fees)	:	Rs. 8414850/-
g) Part of A/R & M/O Society	:	Rs. 2292394/-

No Change During the year.

**2. RESERVES & SURPLUS**

a) Reserve Fund	:	Rs. 1102246/-
During the year a sum of Rs. 237375/- being 25% of excess of income over expenditure for the year was transferred to the last year's balance of Rs. 864871/-		
b) Members Welfare Fund	:	Rs. 564429/-
c) Surplus Prior Years	:	Rs. 495370.83/-
d) Lifts Sensor Collection	:	Rs. 495000/-
e) Building Fund	:	Rs. 2414520/-

No Change during the year for (b),(c),(d)&(e) above.



**12. CURRENT LIABILITIES & PROVISIONS**

The balance under this head of account was Rs.1682860.00 as compared to Rs.2201089.00 last year.

**13. NON CURRENT LIABILITIES:**

a) Parishad Co. Operative Bank (Under Liquidation) : Rs. 800581/-

We have noticed that this amount is appearing in the final accounts of the society since a very long time and have been informed by the Managing Committee that this amount is not payable in view of the fixed deposit of the society with the said bank as security

b) Amount payable to Resigned & Regular Members : Rs. 8521384/-

c) Common Good Fund : Rs. 132723/-

No Change during the year. However it has been seen that the amounts received as Share Money from incoming members for which corresponding amounts are not refunded to out going members during the year amounting to Rs.25500/- have been treated as income by the society as also in the previous year. The society is advised not to book such receipts as income but to treat them as common fund.

**14. INCOME & EXPENDITURE ACCOUNT:**

During the year the society had a surplus of Rs. 949500.11 of which Rs. 18990/- have been transferred to Education fund, Rs. 237375/- transferred to Reserve fund and Rs. 345872/- adjusted against Income Tax for F.Y. 2017-2018, thus a net surplus of Rs. 347263.11/- resulted for the year which was added to the last years balance of Rs. 1989042.84 making the current balance under the head as Rs.2336305.94.

We have observed that while at one place Surplus Prior Years Rs.564429/- is appearing under Reserves and Surplus this credit balance is appearing separately under Income & Expenditure Account. Since the nature of both the accounts is same we are of the opinion that these ought to be combined and shown together as Accumulated Surplus of Income & Expenditure Account.

**B. ASSETS**

**1. FIXED ASSETS**

During the year Excide Battery Rs.23828.12,Chairs Rs.28750,Camera Rs.6525/-,Steel Almirah (Small) Rs.5500/-,Water Motors Rs.27871.42 and Garden Swings Rs.69500/- were purchased and depreciation of Rs. 69949.00 was charged for the year thus the opening balance has at 01.04.2018 of Rs. 335635557.25 changed to 335721080.79.

We have observed that no Property Register in the format as per Form 24 as envisaged under Rule 103 is being maintained by the Society and as such physical verification of the same could not practically have been done.



## **2. INVESTMENTS**

### **2.1 SHARES of DCHFC Ltd.: Rs.5000.00**

No change in the balance under the year.

### **2.2 FIXED DEPOSIT with AXIS Bank :Rs. 2003926.00**

During the year Interest of Rs. 117915/- was credited by the bank against the FDR's. Thus the value of the FDR as on 31.03.2019 was Re.2003926/- as against Rs. 1886011/- last year.

### **2.3 FIXED DEPOSIT with SBI Bank (Dwarka):Rs. 6937596.00**

During the year two FDRs of Rs.500000 each were encashed at a value of Rs.1007520/- and 5 fresh FDRs of Rs. 500000/- were made. Interest for the year on FDRs of Rs. 373023/- was credited by the bank for the year thus making the balance of FDR with SBI as Rs.6937596/- as against Rs. 5072093/- last year.

### **2.4 FIXED DEPOSIT with Parishad Cooperative Bank: Rs. 7236506.00**

The Bank is under liquidation for last more than 15 years and there is permanent diminution in the value of FDR and carrying the same amount at cost is not in line with AS-13 issued by ICAI. The Society is advice to write off the FDR or take legal action in the matter to recover the amount.

### **2.5 SECURITY DEPOSITS:**

- |                            |   |             |
|----------------------------|---|-------------|
| a) Security with BSES      | : | Rs. 67500/- |
| b) Sewer Connection        | : | Rs. 15000/- |
| c) Water Connection        | : | Rs. 15000/- |
| No change during the year. |   |             |
| d) SMGH Federation         | : | Rs. 50/-    |
| e) SMGH Federation (1983)  | : | Rs. 100/-   |
| f) SMGH Federation Dwarka  | : | Rs. 5000/-  |

No change during the year. However no satisfactory explanation/evidence of these security deposits could be produced for our verification. The society is advised to write off the amounts as the same appear to be of revenue nature and not deposits.

## **15. CURRENT ASSETS, LOAN& ADVANCES:**

- |   |                |
|---|----------------|
| a) Amount Due from members  | :Rs.1421357/-  |
| b) Construction Money of A/A works & Other charges<br>Receivable from members | :Rs.1263800/-  |
| c) TDS Receivable   | :Rs. 55107/-   |
| d) Prepaid Expenses   | :Rs. 171839/-  |
| e) Receivable from B.S. Engineers   | :Rs. 64000/-   |
| f) Cash Recoverable from Previous Management Committee                        | :Rs. 6421.50/- |
| g) Otis Elevators   | :Rs. 9762/-    |
| h) GST Tax Credit   | :Rs. 100346.46 |



(7)

We have observed that the amount shown as Cash Recoverable from Previous Management Rs.6421.50 is on account of shortage in cash at the time of change in Management has been wrongly booked for the entries amounting to Rs.5852 booked as expenditure of period of previous management shown as expenditure incurred out of cash in hand and also debited to old Management. The balance of Rs.569.50 may be written off after getting approval for the same.

#### **16. CASH AND BANK BALANCES: Rs. 2146420.42**

The Bank Balances of Axis Bank Rs.65545.55 and State Bank of India Rs.86870.38 have been reconciled with the Balances as per Banks and the Bank Certificates/Copies of Pass Book and the Bank Reconciliation Statement are enclosed. However, in the absence of any information about the Bank account with Parishad Co-operative Bank the said account has not been reconciled and we are not in a position to comment about the balance shown in the books with the said Bank.

#### **17. OBSERVATIONS AND COMMENTS ON INCOME & EXPENDITURE ACCOUNT**

##### **17.1 INCOME**

During the year under Audit the Society has earned total income amounting to Rs.8243034.68 as compared to Rs. 7604371.00 last year.

##### **17.2 EXPENDITURE**

The Society has incurred total expenditure of Rs.7293534.57 during the year as compared to Rs.6479168.00 last year.

##### **GENERAL**

Security Deposit of Balaji Project Rs.1000000/- appearing in the books of accounts should be analysed to decide whether the same needs to be carried forward, refunded or forfeited.

It has been seen that the Society follows a practice of collecting interest for delayed payments at the time of realization of dues only and no accounting of interest having become due is passed. The Society is advised to account for such interest on a month to month basis.

We have observed that the following amounts have been shown as expenditure although the same ought to have been collected from members/others for various services/charges receivable by the Society.

Prior Period Adjustment(Expenses) Rs.10366.92

GST Paid Rs.35573.76

It has been seen that these expense also include GST on Rent which should have been collected from Mother Dairy.

The Society Management is advised to get the same approved.

It has also been seen that though the Society is having a balance of Rs.65545.55 in AXIS BANK but no transactions are being carried on in the account. The Society should make use of these funds.





**PART-C**

1. The Society should maintain Properties Register as perform No. 24 as prescribed under Delhi Co-Society
2. The society has not made any website in compliance of the circular issued by the RCS.
3. The society has no records of MC Meeting before 11.02.2018. Efforts should be made to obtain the same.
4. As per the Delhi Cooperative Societies Rules, 2007 the Members Register should have contained Name, address and occupation of the member, mother's/father's/husband's name and details of shares held by the member, Permanent Account Number, bank account no. and branch address, date of membership, specimen signature of the members, name of nominee & relationship and date of cessations of membership. But the society was not able to produce such register for verification.
5. The sum of Rs. 7236506/- is lying in FDR with Parishad Cooperative Bank (Which is under liquidation) for more than 15 years. The Bank is in liquidation since 05-08-1999. If there is any settlement letter from the official liquidator then society must treat this amount accordingly, otherwise the society is advised to take more strict action to safeguard the interest of members. Further there is permanent diminution in the value of FDR with Parishad Cooperative Bank and carrying the same amount at cost is not in line AS-13 issued by ICAI.
6. Society is advised to initiate proceeding against the defaulter members for recovery of time barred claim from the members as per provision laid down under DCS Act 2003 and DCS Rules.



For GUPTA & WADHWA  
*Manoj Kumar Gupta*  
15/01/2024  
Proprietor

**GUPTA & WADHWA**  
Chartered Accountant  
BA/314, *Palace* Garden  
New Delhi-110027



**ASHOKA ENCLAVE CO-OPERATIVE GROUP HOUSING SOCIETY LTD.**


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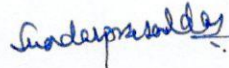
**Schedule 'A'**

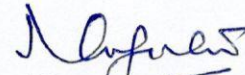
**CURRENT LIABILITIES & PROVISIONS AS AT 31.03.2019**

		Rs.
Previous year	Particulars	Current year
1,000,000.00	Security Deposit (Sri Balaji Project)	1,000,000.00
22,504.00	Co.Op.Education Fund Payable	17,226.00
224,262.00	Advance Received From Members	42,884.00
367,103.00	Ground Rent Payable	315,711.00
14,620.00	Audit Fees Payable	9,148.00
56,301.00	Electricity Charges Payable	22,220.00
45,820.00	Security Charges Payable	43,450.00
60,696.00	Salary Payable	46,933.00
30,080.00	Special Audit Fees Payable	30,080.00
7,198.00	TDS Payable	2,324.00
5,000.00	Earnest Money ( CCTV Project )	5,000.00
275,305.00	Lift Charges Payable	-
25,000.00	Accounting Charges Payable	5,000.00
25,200.00	Vanshika Water Supply	-
42,000.00	Om Shiv Shakti	2,673.00
-	GST( Late Fee) Payable	550.00
-	Professional Charges Payable	16,900.00
-	J.N. Gupta (Advocate)	29,000.00
-	Lakshya Enterprises	41,773.00
-	Narayan Electric Corp.	36.00
-	TDS (GST) Payable	30,188.00
20,000.00	NEFT received ( Not Traceable)	20,000.00
<u>2,221,089.00</u>		<u>1,681,096.00</u>

for ASHOKA ENCLAVE CO-OPERATIVE GROUP HOUSING SOCIETY LTD,

  
(President)

  
(Secretary)

  
(Treasurer)



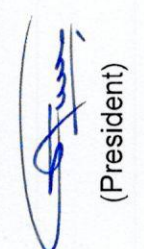
**ASHOKA ENCLAVE COOPERATIVE GROUP HOUSING SOCIETY LTD.**  
**Plot No.8A, Sector 11, Dwarka, New Delhi-110075**

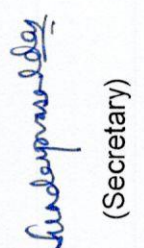
Schedule 'B'

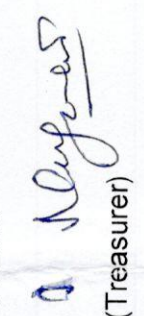
**SCHEDULE OF FIXED ASSETS AS AT 31ST MARCH, 2019**

S. NO.	Particulars	Rate of Depreciation	WDV As on 01/04/2018		Addition	Sale/Deduct.		Gross Value as at 31/03/2019		Depreciation for the year	Net Value as at 31/03/2019	
			Rs.	Rs.		Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
1	Building	-	291,493,238.00	-	-	-	291,493,238.00	-	291,493,238.00	-	291,493,238.00	
2	Land Money	-	43,801,205.00	-	-	-	43,801,205.00	-	43,801,205.00	-	43,801,205.00	
3	Air Conditioners	15%	6,032.72	-	-	-	6,032.72	905.00	5,127.72	905.00	5,127.72	
4	Ceiling Fans	15%	3,236.51	-	-	-	3,236.51	485.00	2,751.51	485.00	2,751.51	
5	Computer	40%	468.21	-	-	-	468.21	187.00	281.21	187.00	281.21	
6	Cooking Gas	15%	825.98	-	-	-	825.98	124.00	701.98	124.00	701.98	
7	Cycle Rickshaw	15%	4,662.24	-	-	-	4,662.24	699.00	3,963.24	699.00	3,963.24	
8	Drill Machine	15%	4,508.88	-	-	-	4,508.88	676.00	3,832.88	676.00	3,832.88	
9	Electric Heater	15%	579.74	-	-	-	579.74	87.00	492.74	87.00	492.74	
10	Excide Battery	15%	17,340.00	23,828.12	6,000.00	-	35,168.12	5,275.00	29,893.12	5,275.00	29,893.12	
11	Fridge	15%	1,759.80	-	-	-	1,759.80	264.00	1,495.80	264.00	1,495.80	
12	Furniture	10%	38,447.33	28,750.00	-	-	67,197.33	5,283.00	61,914.33	5,283.00	61,914.33	
13	HP Laptop	40%	25,200.00	-	-	-	25,200.00	10,080.00	15,120.00	10,080.00	15,120.00	
14	LED TV Camera and DVR	15%	197,440.34	6,525.00	-	-	203,965.34	30,595.00	173,370.34	30,595.00	173,370.34	
15	M. Oven	15%	2,639.94	-	-	-	2,639.94	396.00	2,243.94	396.00	2,243.94	
16	Steel Almirah (Big)	10%	4,869.20	-	-	-	4,869.20	487.00	4,382.20	487.00	4,382.20	
17	Steel Almirah (Small)	10%	14.40	5,500.00	-	-	5,514.40	551.00	4,963.40	551.00	4,963.40	
18	TV	15%	41.55	-	-	-	41.55	6.00	35.55	6.00	35.55	
19	TV Sony	15%	1,766.12	-	-	-	1,766.12	265.00	1,501.12	265.00	1,501.12	
20	Type Writer	15%	173.10	-	-	-	173.10	26.00	147.10	26.00	147.10	
21	Wall Fan	15%	622.37	-	-	-	622.37	93.00	529.37	93.00	529.37	
22	Water Dispenser	15%	3,130.75	-	-	-	3,130.75	470.00	2,660.75	470.00	2,660.75	
23	Water Motor	15%	27,355.07	27,871.42	-	-	55,226.49	8,284.00	46,942.49	8,284.00	46,942.49	
24	Garden Swings	15%	-	69,500.00	-	-	69,500.00	5,213.00	64,287.00	5,213.00	64,287.00	
<b>TOTAL</b>			335,635,557.25	161,974.54	6,000.00	335,791,531.79	70,451.00	335,721,080.79				

for ASHOKA ENCLAVE CO-OPERATIVE GROUP HOUSING SOCIETY LTD.

  
 (President)

  
 (Secretary)

  
 (Treasurer)




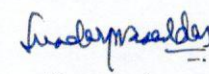
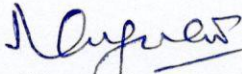
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**ASHOKA ENCLAVE CO-OPERATIVE GROUP HOUSING SOCIETY LTD.**  
**Plot No.8A, Sector 11, Dwarka, New Delhi-110075**

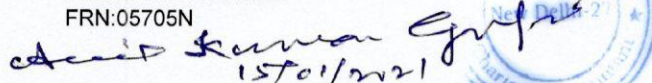
**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019**

RECEIPT	AMOUNT (Rs.)	PAYMENT	AMOUNT (Rs.)
<b>OPENING BALANCES</b>		AGM & SGBM Exp.	14,677.00
Cash in Hand	32,731.00	Audit Fee Payable	14,620.00
Axis Bank	65,545.55	Bank Charges	3,686.00
State Bank of India	1,427,459.27	Conveyance Charges	17,195.00
Parishad Coop. Bank	620,684.60	DDA Ground Rent	352,562.00
		Education Fund Payable	22,504.00
		Electricity Charges	788,740.00
Maintenance, G/R, CM of A/A Works & Inte	8,328,420.00	DJB Water Charges	953,774.00
Interest etc. received from Members		Festival Expenses	79,645.00
Admission Fees	200.00	Fixed Deposit	2,500,000.00
Transfer Fees	1,500.00	Gardening Expenses	15,770.00
Hall Booking Charges	7,000.00	Diesel Expenses	67,758.00
Interest on Saving Bank Account	67,745.00	Building Insurance Exp.	83,962.00
Misc. Income	10,500.00	Legal Charges & Professional Charges	88,950.00
Dividend Received	600.00	Office & MC Meeting Expenses	32,011.89
Mother Dairy (Rent & Electricity Charges)	193,795.00	Postage & Courier Exp.	5,771.00
Renovation Charges	25,000.00	Printing & Stationery	21,240.00
Common Good Fund	25,500.00	Private Water Charges	2,061,951.00
Fixed Deposit encashed	1,007,520.00	Salary	1,082,689.00
Round Off	0.08	Security Exp.	542,730.00
		TDS	58,029.00
		Sweeping & Cleaning Charges	29,503.00
		Water Tank Cleaning Charges	8,496.00
		Excide Battery	17,828.12
		CCTV Camera	6,525.00
		Furniture	28,750.00
		Steel Almirah (Small)	5,500.00
		Water Motor	27,871.42
		Garden Swing for Garden	69,500.00
		Income Tax Paid	298,400.00
		GST paid	17,212.54
		Accountancy Charges	80,000.00
		DJB (Advance for Water Tankers)	70,000.00
		<b>Repair &amp; Maintenance</b>	
		Lifts	844,859.00
		Building	270,007.00
		Electrical	142,296.00
		Generator	83,068.00
		CCTV Camera	53,880.00
		Intercom	38,390.00
		Plumbing	74,453.00
		Computer	35,980.00
		Fire	20,414.00
		<b>CLOSING BALANCES</b>	
		Cash in Hand	9,902.00
		Axis Bank	65,545.55
		State Bank of India	86,870.38
		Parishad Coop. Bank	620,684.60
<b>TOTAL</b>	<b>11,814,200.50</b>	<b>TOTAL</b>	<b>11,814,200.50</b>

For Ashoka Enclave CGHS Ltd.



  
 (President)                      (Secretary)                      (Treasurer)

Auditors' Report  
 As per our separate report of even date attached.  
 For GUPTA & WADHWA  
 Chartered Accountants  
 FRN:05705N

  
 (ANIL KUMAR GUPTA)

15.01.2021  
 New Delhi

M.No.081268

**GUPTA & WADHWA**  
 Chartered Accountant  
 BA/314, Tagore Garden  
 New Delhi-110027

UDIN 21081268 AAAAA66147

**ASHOKA ENCLAVE COOPERATIVE GROUP HOUSING SOCIETY LTD.**  
**Plot No.8A, Sector 11, Dwarka, New Delhi-110075**

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**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019**

PREVIOUS YEAR (Rs.)	EXPENDITURE	CURRENT YEAR (Rs.)	PREVIOUS YEAR (Rs.)	INCOME	CURRENT YEAR (Rs.)
843,508.00	Salary Expenses	1,125,149.00	6,451,500.00	Maintenance Charges	6,970,755.00
25,000.00	Accounting Charges	60,000.00	128,948.00	Interest on Delay Payment	350,716.00
14,620.00	Audit Fee	9,148.00	474,648.00	Interest on Fixed Deposit	545,495.00
4,909.00	Bank Charges	3,686.00	28,074.00	Hall Booking Charges	7,000.00
118,445.00	Conveyance Charges	17,195.00	119,760.00	Rent from Mother Dairy	133,932.00
69,949.00	Depreciation	70,451.00	43,938.00	Interest Received from Saving Bank	67,745.00
1,324,081.00	Electricity Charges	759,610.00	1,100.00	Misc. Income	10,500.00
555,178.00	Security Charges	474,000.00	150.00	Admission Fees	200.00
822,400.00	Pvt. Water Charges	2,017,600.00	500.00	Transfer Fees	1,500.00
685,535.00	DJB Water Charges	953,774.00	8,500.00	Common Good Fund	25,500.00
51,490.00	Festival Expenses	79,645.00	600.00	Dividend Received	600.00
24,686.00	Postage & Courier Exp.	5,771.00	100,455.00	Electricity Charges Recd From Mother Dairy	-
37,945.00	Printing & Stationary	21,240.00	-	Renovation Charges	25,000.00
33,711.00	Office & Meeting Expenses	32,011.89	-	Interest on BSES Security	5,501.00
15,355.00	Sweeping & Cleaning Charges	29,503.00	-	Short & Excess	0.68
11,714.00	Building Insurance Charges	58,668.00			
1,100.00	Gardening Expenses	15,770.00			
461,483.00	R O Water Charges	-			
9,764.00	AGM & SGBM Exp.	14,677.00			
8,260.00	Water Tank Cleaning Charges	8,496.00			
67,304.00	Diesel Expenses	67,758.00			
1,384.00	Misc. Expenses	1,500.00			
104,998.00	Election Expenses	-			
2,000.00	Membership Fees of Federation CGHS	-			
242,500.00	Legal Charges & Professional Charges	120,500.00			
33,600.00	Water Harvesting Cleaning Charges	-			
8,460.00	Interest & Penalty of TDS	-			
-	GST Paid	35,573.76			
-	Late Fees (GST)	17,450.00			
	<b>Repair &amp; Maintenance</b>				
568,945.00	Lifts	576,355.00			
18,040.00	Building	270,307.00			
86,161.00	Electrical	142,557.00			
56,525.00	Generator	71,000.00			
48,089.00	CCTV Camera	54,300.00			
22,435.00	Intercom	38,625.00			
84,088.00	Plumbing	74,453.00			
3,320.00	Computer	35,980.00			
-	Fire	20,414.00			
<u>89119400</u>	<b>Excess of Income over Exp. c/d</b>	<u>861,277.03</u>			
<u>725817200</u>		<u>8,144,444.68</u>	<u>7,358,173.00</u>		<u>8,144,444.68</u>

**Income & Expenditure Appropriation Account**

22,504.00	Education Fund	17,226.00	89119400 Excess of Income over Exp. b/d	861,277.03	
281,301.00	Reserve Fund	215,319.00	246,198.00	Prior Year Adjustment (Income)	98,590.00
53,109.00	Income Tax Paid	345,872.00			
12,186.00	Prior Year Adjustment (Expenses)	10,366.92			
<u>768,289.00</u>	<b>Balance c/f to Balance Sheet</b>	<u>371,083.11</u>			
<u>1,137,389.00</u>		<u>959,867.03</u>	<u>112728900</u>		<u>959,867.03</u>

For Ashoka Enclave CGHS Ltd.

*[Signature]*  
(President)

*[Signature]*  
(Secretary)

*[Signature]*  
(Treasurer)

Auditors' Report

As per our separate report of even date attached.

For GUPTA & WADHWA

CHARTERED ACCOUNTANTS

FRN No. 05705N

*[Signature]*  
15/01/2021

(ANIL KUMAR GUPTA)

Prop.

M.No. 081268



UDIN 21081268 AAAAAG6147

Place : New Delhi  
Date : 15.01.2021

**GUPTA & WADHWA**  
Chartered Accountant  
BA/314, Tagore Garden  
New Delhi-110027