

MAKE WEBSITE OF SOCIETY AND UPLOAD  
ALL DOCUMENTS (INCLUDING AUDIT REPORT)  
AS PER REMINDER DATED 09.09.2015  
IN VIEW OF OBSERVATIONS OF HONBLE DCA

ANNEXURE - C

A40820242410

No. 460

Date 23/08/24

Total Pages 23

## CHECKLIST FOR SUBMISSION OF AUDIT REPORT

1. Name of the C.A./Auditor : Aqil & Sharma Associates  
2. Name of the Society : NPSC CO-op. Group Housing Society Ltd.  
3. Regn. No. : 839(GH)  
4. Audit Period : 01-04-2023 To 31-03-2024  
5. Distt./Zone : SOUTH WEST  
6. Net Profit (+)/Loss (-) : Rs.12,821/-  
7. Education Fund Deposited : Rs.256 35341 08-07-2024 ... 1  
8. Appointment Letter S. No. : 31-05-2024 ... 2  
9. Admissible Audit Fee (With fee Bill): .... 3  
10. Audit report on form A,B & C along with following enclosures: 4-11

a)	Brief summary of the society in Annexure A	12
b)	Balance Sheet	13
c)	Income & Expenditure A/c	14
d)	Receipt & Payment A/c	15
e)	Various schedules of balance sheet items	16-17
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Signature of Dealing Asstt.  
Date

Counter Signed

Asstt. Registrar (Audit)

Assistant Registrar (Audit)  
Office of the Registrar Cooperative Societies  
Govt. of NCT of Delhi  
Parliament Street, New Delhi-110001

Examined the audit report and  
submitted for signature please

Copy to:-

- (i) The Society  
(ii) Asstt. Registrar ( )

Signature of Dealing Asstt.  
Dated

# COMMITTEE ON COOPERATIVE EDUCATION FUND

(Office of the Register Cooperative Societies, Parliament Street, New Delhi)  
The Cheque should be in favour of "Cooperative Education Fund" only

Receipt No. **35341**

## RECEIPT

Dated. 08/7/24

Regd. No. 239 (A/H)

Received with thanks from. NPSL CGHS LTD

Address. —

a sum of Rs. Two hundred fifty six/- Only

being the contribution towards the "Cooperative Education Fund" for the  
period. 2023-24 vide Cash Rs. 256/- Cheque No. —

Dated. — for Rs. — Drawn on. —

Rs.

256/-

On behalf the  
committee on Cooperative Education Fund  
SECRETARY



ADITYA SHARMA CA &lt;aqilsharma2011@gmail.com&gt;

**Approval of Auditors Appointment-NPSC CGHS Regn no.A839/GH1983 South West Zone**

AUDIT RCS <rscsappointment2024@gmail.com>  
To: A K SHARMA <aqilsharma2011@gmail.com>

Fri, May 31, 2024 at 12:27 PM

WITH REFERENCE TO YOUR REQUEST, THE APPOINTMENT OF AUDITOR HAS BEEN APPROVED BY THE COMPETENT AUTHORITY AS PER DETAILS GIVEN BELOW :

NAME OF THE SOCIETY AND REG. NO	NAME OF THE CA FIRM/ AUDITOR	FINANCIAL/AUDIT YEAR FOR WHICH AUDITOR IS APPOINTED	MAIL RECEIVED ON
NPSC CGHS (1983GH)	M/S AQIL & SHARMA ASSOCIATES-B-5	2023-2024	20/05/2024

THIS APPROVAL IS BEING GIVEN SUBJECT TO COMPLETION OF PREVIOUS YEAR AUDIT AS INFORMED BY YOU. FURTHER, AS PER THE DIRECTIONS OF THE RCS, DELHI, THE AUDIT FEE WILL BE CHARGED AS PER THIS DEPARTMENT CIRCULAR NO. AR(AUDIT)/2010/1639, DATED 03.03.2010.

FURTHER, PREVIOUS APPOINTMENT OF AUDITOR FOR THE SAID FINANCIAL YEAR, IF ANY ISSUED IS HEREBY CANCELLED.

Regards

ASSISTANT REGISTRAR (AUDIT)

[Quoted text hidden]



# AQIL & SHARMA ASSOCIATES.

415, Naurang House, 21 K.G Marg,  
Connaught Place, New Delhi. Pin 110001  
Tel: 43104748  
GSTIN: 07AAHFA9489Q1ZF

Original for Receipt

Invoice No:BO/2021-22/006	Date of Supply: 04/07/2024
Invoice date:04/07/2024	Place of Supply: Delhi
Reverse Charge (Y/N):	N
State:DELHI	Code 07

## Bill to Party

Name: NPSC CO-OPERATIVE GROUP HOUSING SOCIETY LTD.

Address: Plot No.-5 , Sector-2,Dwarka New Delhi-110075

GSTIN: N.A.

State: DELHI Code 07

S. No.	Service Description	SAC code	Amount	Taxable Value	CGST		SGST		IGST		TOTAL
					Rate	Amount	Rate	Amount	Rate	Amount	
1	Being Our Audit Fees for FY 2023-24	9982	14588	14588	9	1313	9	1313			17214
2	Being our fee for Consultation, Finalisation, Reconciliation, RCS Services including out of Pocket Expenses	9982	30100	30100	9	2709	9	2709			35518
<b>Total</b>			44688	44688	9	4022	9	4022			52732

Total Invoice amount in words	Total Amount before Tax	44,688
Rupees Fifty Two Thousand Seven Hundred & Thirty Two only.	Add: CGST	4,022
	Add: SGST	4,022
	Add: IGST	
	Total Tax Amount	8,044
	Total Amount after Tax:	52,732
Bank Details	GST on Reverse Charge	0

IDFC First Bank, Connaught Place, Delhi - 110001 : Current A/c No -10138535833

Bank IFSC: IDFB0020101

PAN : AAHFA9489Q

Terms & conditions

Common Seal

certified that the particulars given above are true and correct

AQIL & SHARMA ASSOCIATES.

sd/-

Authorised signatory





**Auditors' Report on Financial Statements**

To

The Members of

The NPSC Co-op. Group Housing Society Limited

New Delhi

**Report on the Financial Statements**

We have audited the accompanying financial statements of **The NPSC Co-Op. Group Housing Society Limited** which comprise the Balance Sheet as at 31<sup>ST</sup> March 2024, and the Statement of Income & Expenditure and Receipt & payment Account for the year then ended.

**Management's Responsibility for the Financial Statements**

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

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute with ethical of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as Well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



## Opinion

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

- (a) in the case of Balance Sheet, of the state of affairs of the Society as at 31<sup>ST</sup> March 2024 and
- (b) in the case of Income & expenditure Account, of the Surplus for the year ended on that date
- (c) in the case of Receipts & Payments Account of the Receipts & Payments of the Society.

## Report on Other Legal and Regulatory Requirements

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

## Opinion

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

- (a) in the case of Balance Sheet, of the state of affairs of the Society as at 31<sup>ST</sup> March 2024 and
- (b) in the case of Income & expenditure Account, of the Surplus for the year ended on that date;
- (c) in the case of Receipts & Payments Account of the Receipts & Payments of the Society.

## Report on Other Legal and Regulatory Requirements

1. As required by the rules of Delhi Cooperative Societies Rules, 2007. we hereby enclose in the Annexed Report vide parts A, B, & C, a statement on the matters as per rule 84(9) (v) of the said rules.
2. Further to our comments in the Annexure referred to in the paragraph
  - (a) above have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;



- (b) in our opinion proper books of account as required by the Act, have been kept by the Society so far as appears from our examination of those books.
- (c) The Balance Sheet, Income Expenditure and Receipt & Payment Account dealt with by this Report are in agreement with the books of account.
- (d) In our opinion and according to the explanations given to us, there has been no material impropriety or irregularity in the expenditure or in the realization of money due to the society subject to our notes/ observation as per annexure.

6

For, AQIL & SHARMA ASSOCIATES

Chartered Accountants

(FRN: 006784N)

*A.K. Sharma*  
(A.K. SHARMA - FCA)

M.NO. 085805

UDIN: 24085805BKEZSC7709

Place: New Delhi

Dated: 06/07/2024



Annexure to Audit Report of even date on the Accounts of  
NPSC Co-op. Group Housing Society Ltd., Plot No.5, Sector-2, Dwarka, New Delhi-110075  
for the year ended 31/03/2024

#### PART-A

Whether the society has taken the corrective steps to comply with the objections/suggestions made in the previous audit, if not what is the explanation of the society there of?  
(Responses from the MC of the society have been stated in Bold letters)

#### AUDIT OBJECTIONS/SUGGESTIONS FOR THE CONSIDERATION OF THE MANAGEMENT

- 1 Deposits Rs.79137.00 pertaining to resigned members which comprise of Share money, compulsory deposit and interest on land cost should be refunded.

**MC is taking steps to make the payments.**

- 2 MC is advised to close defunct bank account.

**Steps are being taken to close the account.**

- 3 Cash payment during the year were Rs.2,71,401/-, these should be reduced.

**Society is taking steps in this respect, the cash payments were made to expedite the work.**

- 4 Provision for Audit fee should be made on accrual basis.

**The Audit fees is being accounted for on payment basis.**

- 5 There are pending demands against the Society as per Income tax Portal amounting to Rs.12005/- (Income Tax Rs.3440/- & TDS Rs.8565/-). No provision has been made in accounts, MC should take up the matter with Concerned office.

**Steps are being taken in this respect.**



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PART-B

- a) Is the society functioning from the Registered Office and the members are being allowed to inspect documents of the society including audit report as per provision of Delhi Cooperative Societies Rules 2007. All the important documents such as minutes of GBM & MC, audit reports, personal ledger, Cash Book, Monthly Exp., etc. are uploaded in web site the society regularly.

**Yes, the society is functioning from the Registered Office and the members are being allowed to Inspect documents of the society including audit report as per provision of Delhi Cooperative Societies Rules 2007.**

1. Maintenance charges receipts and surcharges fees during the year are Rs 1,02,62,000/- and Rs 4,70,388/- as compared to Rs. 1,02,41,500 and Rs 5,16,874/- in the previous year respectively.
2. The interest on Fixed Deposit is Rs 16,22,737/- as against Rs 4,712/- in the previous year.
3. The Security Expenses in the current year are 10,97,173/- against Rs 11,19,268/- in previous year.
4. Water Charges during the year are 8,09,396/- as compared to Rs 17,02,406/- in previous year.
5. Repair & maintenance (Civil) is Rs 16,53,359/- as compared to last years expense of Rs 13,97,720/-
6. The society has incurred expenses of Rs 7,90,583/- in the year on AMC CCVT intercom boom and Lift as compared to Rs 7,01,866/- in last year.
7. Legal and Professional charges during the year are Rs 1,64,257/- as compared to last year RS 5,29,450/-.
8. RS 4,50,000/- has been paid to A.S.Enterprises as full and final settlement with them.
9. Share Money and construction money are Rs 7,23,600/- and 51,26,984/- as compare to Rs.7,23,600/- and Rs. 33,98,750/- respectively
10. The Building fund has increased to Rs 81,60,000/- during the year as compared to Rs 41,40,000/- in previous year.
11. Reserve Funds stood at Rs,64,30,293/- as compared to last year Rs.64,17,472. The excess of Income over expenditure during the year Rs 12,821/- has been added to the brought forward surplus of Rs 64,17,472/- and the closing balance under the head is Rs 64,30,293/- accordingly.
12. The Current Liabilities of the society are Rs 8,96,118/- as compared to Rs 11,52,068/- in last year.
13. Fixed Assets have been stated at cost less depreciation, there were some additions made during the year as under:

- 1 Computer of Rs. 22,375/-
2. Generator Set & Motor of Rs. 57,820/-



Contd.....3

14. Investments at the end of the year are RS 1,20,10,050/- compared to Rs 60,10,050/- at the end of previous year as new fixed deposit of Rs 60,00,000/- were made during the year.
15. Current Assets of the society at the end of the current year are Rs 39,55,198/- as compared to Rs 5,86,47,123/- at the end of the previous year.
16. All other items appearing in the Financial statements are self explanatory.

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

**Yes, the society periodically reconciles its accounts with the accounts of the members, outside parties including Bank at the close of the Cooperative year with General Ledger Book but we observed that the accounts of members are not reflecting the correct amount to be recovered from members. However, we have been explained that the total of outstanding balance reconciliation is in progress.**

- c) Whether the society has raised funds, so as to confirm to the provisions of the Rules 64 of the Delhi Coop. Societies Rules 2007 and that the society has restricted its borrowings to the borrowing powers approved by the Register from time to time?

**The Society has not raised funds from any party other than its members.**

- d) What is the debt equity ratio of the society and how the society proposes to discharge its debt liability?

**As Society has no debt, clause is Not Applicable**

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

**Not Applicable as no such transactions made by the Society.**

- f) Whether the management committee has implemented/carried out the decisions of the General Body in letter and spirit keeping in view the best interest of the members of the society, in accordance with the Cooperative Principles?

**Yes**

- g) Number of unresolved dispute position of society as also, the steps taken to resolve disputes at various forums.

**Nothing Reported or brought to our notice.**

- h) Details of claims if any against the members and outside parties, not being pursued properly and proceedings not launched within period of limitation.

**Nothing Reported or brought to our notice.**

- i) In respect of Group Housing Society whether management committee or any sub-committee is exercising the financial; material management and control to keep the project cost as low as possible? What is the allotment policy of the society with particular reference to categorization of members both for the purpose of getting building plans approved as also handing over the possession of the flats?



Contd.....4



The Flats have already been handed over to the members. Two flats are yet to be allotted, a sum Rs.5,50,00,000/- received by the Society in F.Y 2022-23 has been refunded back during the year.

The transaction of Rs.5,50,00,000/- Security Deposit Flats was only trust money till finalisation of allotment of Flats which didn't materialise thus revoked, the same has been considered/ dealt with accordingly in Accounts by the Society.

- j) Has the society been holding meeting of various committees including General Body and proper records of proceedings are being maintained in the minutes/proceeding Register?

Yes

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

**List of Members & Ledger Balance is subject to reconciliation/Confirmations.**

- l) Without prejudice to the generality of the provisions contained in Delhi Cooperative Societies Act, 2003 and the Rules framed there under, the auditor shall state if any of the office bearers suffers from the disqualifications contained in Section 22 read with Rule 55 and 56?

No

- m) Whether the society is incurring expenditure in accordance with the approved budget if not indicate the lapses?

Yes

- n) Whether the society is periodically reviewing the fixed assets as also, the Cash credit limits visa-a-vis loans extended on the basis of goods hypothecated to the cooperative society?

**Reviewing the fixed assets – Yes**

**Cash credit limits visa-a-vis loans extended on the basis of goods hypothecated to the cooperative society**

**Not Applicable as no such Cash Credit Limit/loans availed by the Society.**

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

Yes

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

**Certificates are attached**

- q) The details of various bank A/Cs being maintained by the society as also the securities and investment of the society along with the addresses. Account numbers of the Banks and comments on the Bank Reconciliation Statement.

**Certificates from Banks and bank Reconciliation Statements are attached.**

- r) The Previous year's figures have been regrouped and rearranged wherever felt necessary.

Contd.....5



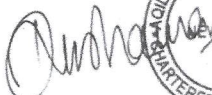
**PART-C****AUDIT OBJECTIONS/SUGGESTIONS FOR THE CONSIDERATION OF THE MANAGEMENT**

1. Deposits Rs. 77,356.00 pertaining to resigned members which comprise of Share money, compulsory deposit and interest on land cost should be refunded.
2. MC is advised to close defunct bank account(s).
3. Cash payment during the year were Rs.7,99,084.00/-, these should be reduced.
4. There are pending demands against the society as per Income Tax Portal amounting to Rs. 66729. No provision has been made in accounts, MC should take up the matter with Concerned office.

Place: New Delhi  
Dated:06/07/2024

For, AQIL & SHARMA ASSOCIATES  
Chartered Accountants

(FRN: 006784ND)

  
(A.K. SHARMA - P.C.A.)

M.NO. 085805

UDIN: 24085805BKEZSC7709

ANNEXURE-A

BRIEF SUMMARY OF THE SOCIETY

Audit period 2 0 2 3

To

2 0 2 4

Name of the Society  
Address of the Society  
Address of the site (G/H)  
Regn. No.  
Construction Money Deposit  
Paid-up Capital  
Details of Bank A/c  
Details of Financial Assistance claimed/MDA etc  
Details of Loan from DCHFC/IOB  
Area of Operation  
Date of last election held  
Pending enquiries (u/s 55/59)  
No. Of pending Arbitration cases /suits  
Audit fees claimed  
Any irregularity of misappropriation /mismanagement /Fraud

NPSC Co-op. Group Housing Society Ltd.,  
Plot No-5, sector-2, Dwarka, New Delhi Pin- 110075  
New Delhi  
839 Date. 05/11/1983 Category- G/H  
Rs. 51,26,984/-  
Rs. 7,23,600 /-  
South Indian Bank  
NIL  
NIL  
NCT of Delhi  
NIL  
NIL  
Rs 14588 (Excluding GST)  
NIL

Names of managing committee members during audit period: List Attached

AT THE TIME OF  
PREVIOUS AUDIT

PRESENT AUDIT

Audit Period  
No. Of Members  
No. Of Resigned/Expelled Members  
NO. Of New Enrolled Members  
Name of the C.A.  
Audit Classification (U/S 68ii)  
Sanctioned Mcl  
Sanctioned CCL  
Turnover of the Society  
Working Capital  
Sales  
Net Profit/Loss  
Education Fund Due  
Education Fund Paid on (Date)

2022-23  
201  
NIL  
NIL  
Aqil & sharma Associates  
B  
NIL  
NIL  
Rs 2,02,82,329/-  
NIL  
N.A.  
(5,283/-)

2023-24  
201  
NIL  
NIL  
Aqil & sharma Associates  
B  
NIL  
NIL  
Rs 1,95,23,305/-  
NIL  
N.A.  
12,821/-

RS 201 /-  
(31/07/2023)

RS 256 /-  
(08/07/2024)

Signature

  
PRESIDENT

  
SECRETARY

  
TREASURER





**NPSC CO-OPERATIVE GROUP HOUSING SOCIETY LTD.**  
Plot No.-5, Sector-2,Dwarka New Delhi-110075  
**BALANCE SHEET FOR THE YEAR ENDED 31.03.2024**

[illegible]

Annexure to our Report of even date  
For M/s AQIL & SHARMA ASSOCIATES,  
(CHARTERED ACCOUNTANTS)  
FRN: 006784N

FRN: 006784N

(A.K. SHARMA - FCA)

**PARTNER**

M. NO. 085805

UDIN:

Place: New Delhi

Date: 06/07/2024

For and Behalf of  
NPSC Co-operative Group Housing Society Ltd.

  
President

*K. Balu*  
Secretary

*Lahuya*  
Treasurer

**NPSC CO-OPERATIVE GROUP HOUSING SOCIETY LTD.**  
Plot No.-5 , Sector-2,Dwarka New Delhi-110075  
**Income & Expenditure Account for the year ending March 31.03.2024**

EXPENDITURE	AMOUNT		INCOME	AMOUNT	
	31-03-2023	31-03-2024		31-03-2023	31-03-2024
Security Expenses	11,19,268	10,97,173	<b>From Members on a/c of</b>		
Electricity Charges	18,19,097	19,69,190	Maintenance Charges	1,02,41,500	1,02,62,000
Water Charges	17,02,406	8,09,396	Community Hall Rent	1,00,000	55,000
Salary, Wages & Allowances	22,99,862	23,92,703	Shifting Charges	4,16,000	2,84,010
Fuel Expenses-DG Set	37,258	71,696	Surcharge fees	5,16,874	4,70,388
AMC CCVT, Intercom, Boom, Lift	7,01,866	8,30,950	Connopy Income	1,34,120	96,442
Staff Welfare	7,015	19,153	Other Income	-	1,49,008
Repar & Maintenance - Lift	4,167	19,090	Sticker Charges	-	20440
Repairs & Maint-Electrical Works	3,89,138	1,66,337	Other Receipts- Shares Transfer	20,550	53430
Repairs & Maint-CCTV & EPBX	78,861	1,11,491	<b>Other Income on account of</b>		
Repairs & Maint-Plumber work	1,73,960	51,783	Interest on FD with Bank	4,712	16,22,737
Repairs & Maint-Gardener	44,673	1,55,416	Interest on SB a/c with Bank	1,92,529	32,730
Repairs & Maint. DG Set	2,02,885	13,972	Rent From Shop I, II & III	1,49,310	26,450
Repairs & Maint- Civil	13,97,720	16,37,497	Other Misc.Receipt	3,01,684	56,705
Repairs & Maint-Fire Fighting System	2,21,741	5,30,812	Scrap- Sale	3,44,300	2,30,322
Repairs & Maint-Motor	29,244	66,200	Insurance Charges Received	4,02,000	4,02,000
Audit Fee	19,588	34,156	Ground Rent Received	-	1,13,760
Other Repairs, Maint. Pest & Cleaning	46,048	70,985			
Computer Maintenance	400	13,018			
Printing & Stationery	6,993	37,587			
Legal & Professional Charges	5,29,450	1,64,257			
Sanitation , Hygene & Security Expenses		6,81,354			
Festival & Gift Expenses	98,723	1,99,626			
Building Insurance	3,51,827	3,51,827			
Interest paid including Bank Charges	522	8,65,133			
Advertisement Exp.	32,760	34,850			
Telephone & Internet Exp.	5,090	-			
Paid out of Court settlement	5,55,638	4,50,000			
Ground Rent Exp.	-	1,13,760			
Office Expenses	19,445	20,025			
<b>Deprecation -</b> Annexure-6	9,33,218	8,83,165			
Excess of Income over Expenditure	(5,283)	12,821			
<b>Total</b>	<b>1,28,23,579</b>	<b>1,38,75,422</b>	<b>Total</b>	<b>1,28,23,579</b>	<b>1,38,75,422</b>

**Annexure to our Report of even date**  
For M/s AQIL & SHARMA ASSOCIATES,  
(CHARTERED ACCOUNTANTS)  
FRN: 006784N

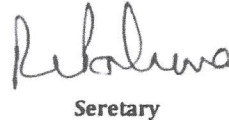
  
(A.K. SHARMA - FCA)  
Partner

M. NO. 085805  
UDIN:

Place: New Delhi  
Date: 06/07/2024

For and  
NPSC Co-operative Group Housing Society Ltd.

  
President

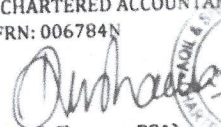
  
Secretary

  
Treasurer

15

NPSC CO-OPERATIVE GROUP HOUSING SOCIETY LTD.					
Plot No.-5 , Sector-2,Dwarka New Delhi-110075					
Receipts and Payments Account for the year ending March 31.03.2024					
Receipts		Amount	Payments		Amount
Opening Balance			Earnest Money ( Refunded)		5,50,00,000
Delhi State Cooperative Bank Ltd	20,305		Water Tanker Payment		5,90,800
Oriental Bank of Commerce	1		Water Charges to Delhi Jal		3,57,486
South Indian Bank/1638	5,52,60,457		Electricity Exp.- BSES		19,69,190
South Indian Bank/11463	16,27,809		Fuel Exp.		71,696
UCO Bank/43578	26,293		Salary & Wages( including Bonus)		23,27,892
Cash in Hand	96,794	5,70,31,659	Security Expenses		11,11,869
Member Dues			Sanitation. Hygeine & Security Exp.		6,81,354
Maintenance Charges	1,00,66,367		Repair & Maintenance-civil		18,06,808
Building Fund	40,20,000		Repair & Maintenance-office		30,617
Surcharge	4,70,388		Repair of Motor		66,200
Stickers cost	20,440		Repair & Maintainanc-Electric		1,66,337
Share Transfer	53,430		Repair & Maintenance-Lift		19,090
Fine etc	1,49,008		Repair & Maintenance-Plumbing		51,783
Members- LM & CM	17,28,234		Repair & Maintaince- CCTV Etc		1,14,656
Other Misc Receipts	56,705	1,65,64,572	Fire Fighting System Expenses		5,30,812
Insurance		4,02,000	Repair & Maintenance-DG SET		13,972
Canopy Charges		96,442	AMC - LIFT	637200	
Interest of Saving A/c		32,730	AMC - CCTV	123750	
Interest of FDRs		9,58,612	AMC - Fire Fighting	38000	
Community Hall- Receipt		55,000	AMC - Boom Barrier	2500	
Sale of Scrape		2,30,322	AMC - Intercom	29500	8,30,950
Shifting Charges		2,84,010	Horticultural Expenses		1,55,416
Rent From Shop		6,450	Printing & Stationery		37,985
Ground Rent Received		1,07,440	Pest Control, office Expenses		27,740
			Malba Removal Exp		30,900
			Paid out of Court Settlement		4,50,000
			Legal & Professional Exp.		1,64,257
			Interest paid & Bank Charges		8,65,129
			Housekeeping Exp.		36,085
			Festival Expenses		1,99,625
			Audit Fee		34,156
			Building Insurance Charges		3,51,827
			Ground Rent Given to DDA		1,13,760
			AGM Expenses		7,804
			Computer Exp.		13,018
			Fixed Deposit		60,00,000
			Ex Member Dues		1,781
			Pump & Printer Purchased		80195
			<b>Closing Balance</b>		
			Delhi State Cooperative Bank Ltd	20,305	
			Oriental Bank of Commerce	1	
			South Indian Bank/11463		
			South Indian Bank/11638	13,88,151	
			UCO Bank/43578	26,293	
			Cash in Hand	23,297	14,58,047
<b>Total</b>		<b>7,57,69,237</b>	<b>Total</b>		<b>7,57,69,237</b>

Annexure to our Report of even  
For M/s AQIL & SHARMA  
(CHARTERED ACCOUNTANTS)  
FRN: 006784N

  
(A. R. Sharma - FCA)  
PARTNER  
M. NO. 085805  
UDIN:  
Place: New Delhi  
Date: 06/07/2024

For and Behalf of  
NPSC Co-operative Group Housing

  
President

  
Secretary

  
Treasurer



**NPSC CO-OP. GROUP HOUSING SOCIETY LTD.**

**Reserves & Surplus - Annexure-1**

Particulars	Amount- Rs 31-03-2023	Amount- Rs 31-03-2024
Opening Balance	64,22,755	64,17,472
Excess of Income over Expenditure	(5,283)	12,821
Total	64,17,472	64,30,293

**Building Fund - Annexure-2**

Particulars	31-03-2023	31-03-2024
Opening Balance	20,10,000	41,40,000
Add Received During The year	60,30,000	40,20,000
Sub Total	80,40,000	81,60,000
Utilised During The Year	39,00,000	-
Balance For Application	41,40,000	81,60,000

**Expenses Payable - Annexure-3**

Particulars	31-03-2023	31-03-2024
TDS Payable	13,469	25,000
Security Services	-	93,288
Expenses & Ground Rent Payable	7,06,752	3,62,764
	7,20,221	4,81,052

**Security Deposit Payable - Annexure-4**

Particulars	31-03-2023	31-03-2024
Security Deposit to NRT Contrators	24,710	24,710
Security Deposit (Amul Shop)	12,000	-
Security Deposit From Members	3,16,000	3,13,000
	3,52,710	3,37,710

**Amount Payable - Ex Members - Annexure-5**

Particulars	31-03-2023	31-03-2024
Abid Ustaquim	100	100
A.K.Chopra	14,449	14,449
A.K.Singhal	100	100
Aruna Gorden	100	100
B.N.Kaul	27,002	27,002
Hargobind Sapra	100	100
Jaidev Wig	100	100
Meena Chetanya	1,781	-
M.M.Joshi	100	100
Neelam Tiwari	100	100
Nirmal Jain	100	100
N.T.Thomas	18,775	18,775
Raj Pal Singh Seherawat	14,474	14,474
Sashi Khosla	1,656	1,656
Usha Aggarwal	100	100
Vibha Vasudeva	100	100
	79,137	77,356

**Investment - Annexure-7**

Particulars	31-03-2023	31-03-2024
Share Delhi State Co-Op G/H Fedration	50	50
Share in DCHFC	5,000	5,000
Shares in Fedration of CGHS Dwarka	5,000	5,000
	10,050	10,050

**Recoverable and Secutity Deposit Annexure-8**

Particulars	31-03-2023	31-03-2024
Security Deposit with BSES	72,000	72,000
Security Deposit PNG Gas Connection	71,192	71,192
	1,43,192	1,43,192

**Cash And Bank Balances Annexure-9**

Particulars	31-03-2023	31-03-2024
Cash in Hand	96,794	23,297
Delhi State Cooperative Bank Ltd	20,305	20,305
Oriental Bank of Commerce	1	1
South Indian Bank/11463	16,27,809	-
South Indian Bank/11638	5,52,60,457	13,88,151
UCO Bank/43578	26,293	26,293
	5,70,31,659	14,58,047
	5,70,31,659	14,58,047

**Other Current Assets Annexure-10**

Particulars	31-03-2023	31-03-2024
Prepaid Lift Maintanance	2,57,733	2,78,995
TDS Recoverable	-	1,62,274
Accrued Interest on FDR	4,712	6,00,186
	2,62,445	10,41,455

**NPSC CO-OPERATIVE GROUP HOUSING SOCIETY LTD.**  
**List of Fixed Assets as on 31.03.2024**


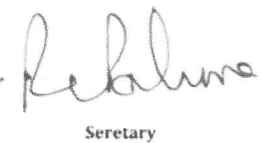

Annexure-6

SL.No.	Particulars	Rate of Dep.	W.D.V. as on 01.04.2023	Addition with in 180Days	Addition After 180 Days	Total	Depreciation	W.D.V. as on 31.03.2024
1	Air Conditioner	15.00%	4,61,904	-		4,61,904	69,286	3,92,618
2	Batteries	15.00%	27,395	-		27,395	4,109	23,286
3	Furniture & Fixture	10.00%	28,741	-		28,741	2,874	25,867
4	Computer	60.00%	4,424	22,375		26,799	16,079	10,720
5	Gate	15.00%	1,13,001	-		1,13,001	16,950	96,051
6	Generator Set & Motor	15.00%	2,21,629	-	57,820	2,79,449	37,581	2,41,868
7	Cooler	15.00%	22,063	-		22,063	3,309	18,754
8	Lift	15.00%	5,58,683	-		5,58,683	83,802	4,74,881
9	Tools	15.00%	1,226	-		1,226	184	1,042
10	Shutter (Shop)	15.00%	3,947	-		3,947	592	3,355
11	R O Water Plant	15.00%	1,08,794	-		1,08,794	16,319	92,475
12	Grass Cutter Machine	15.00%	1,970	-		1,970	296	1,675
13	Telecom Instrument	15.00%	54,216	-		54,216	8,132	46,084
14	Fire Fighting System	15.00%	15,29,905	-		15,29,905	2,29,486	13,00,419
15	Telephone	15.00%	9,806	-		9,806	1,471	8,335
16	CCTV & LCD	15.00%	4,44,511	-		4,44,511	66,677	3,77,834
17	Drilling Machine	15.00%	1,052	-		1,052	158	894
18	Music System	15.00%	50,381	-		50,381	7,557	42,824
19	RFID System	15.00%	76,743	-		76,743	11,511	65,232
20	Overhead Tank	12.50%	24,54,326	-		24,54,326	3,06,791	21,47,535
	<b>Total</b>		<b>61,74,717</b>	<b>22,375</b>	<b>57,820</b>	<b>62,54,912</b>	<b>8,83,165</b>	<b>53,71,746</b>
	<b>As at 31-03-2023</b>		<b>71,07,934</b>			<b>71,07,934</b>	<b>9,33,218</b>	<b>61,74,717</b>



For and Behalf of

NPSC Co-operative Group Housing Society Ltd.

 President
  Secretary
  Treasurer

# NPSC C.G.H.S. LTD.

PLOT NO.-5, SECTOR-2, DWARKA , NEW DELHI-110075 - TEL. : 35113916, 42473047

E-mail : npsc.cgshs@gmail.com - npsc.cgshs@outlook.com

(Regn No. 839-GH)

## List of New Member Enrolled During the Year Ended 31.03.2024

SRN.	Name of Member	M. No.	Date Of Approval by Managing Committee
1	COL. RAJPAL CHAWLA & MRS SAPNA CHAWLA	594	13th May 2023
2	MR. GULAB DAS & MRS CHHAYA DAS	595	13th May 2023
3	MR. CHANDRA KANT SHARMA	596	13th May 2023
4	MRS MEENU GUPTA	597	13th May 2023
5	MR. MANMOHAN KRISHAN & MR SHASHANK MUDGIL	598	21th July 2023
6	MR ANKIT GUPTA & MS SHILPI GUPTA	599	13th October 2023
7	MRS HARJEET KAUR	600	13th October 2023
8	BRIG RAJA BHATTACHARJEE & MRS SUDHA BHATTACHARJEE	601	13th October 2023
9	MR JITIN TANWAR	602	13th October 2023
10	LT COL GAURAV BIDANI & MRS NIDHI BIDHANI	603	27th October 2023
11	MR VISHAL ARORA & MRS SONAL ARORA	604	4th January 2024
12	COL. CHANDAN & MRS MANISHA VERMA	605	4th January 2024
13	MR RAVI VISWANATHAN & MRS LAKSHMI MENON	606	16th February 2024
14	MR AJAY KUMAR & MR MANJU LAKHANI	607	16th February 2024

## List of Outgoing Member During the Year Ended 31.03.2023

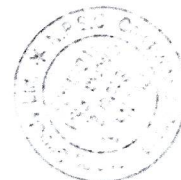
SRN.	Name of Member	M. No.	Date of Sale Deed
1	MRS GAURAV MAHAJAN	459	13th May 2023
2	MRS TEJINDER CHAWLA	212	13th May 2023
3	MRS MAMTA DHEMLA	417	13th May 2023
4	MR KAILASH NATH OBEROI	548	13th May 2023
5	MR VINOD KUMAR	449	21th July 2023
6	MR J K DHINGRA	516	13th October 2023
7	MR SUDESH MALHOTRA	524	13th October 2023
8	MRS KIRAN JOHAR & MR J S JOHAR	514	13th October 2023
9	MR MUKESH	542	13th October 2023
10	MRS PARMINDER SIDHU	551	27th October 2023
11	MR ANOOP WALIA	358	4th January 2024
12	MY TASH PAL BHUTANI & MRS MADHY BHUTANI	549	4th January 2024
13	MRS PARAM DEEP KAUR	198	16th February 2024
14	MRS NATASHA MALIK	543	16th February 2024

For NPSC Co-operative Group Housing Society Ltd.

  
President

  
Secretary

  
Treasurer





# NPSC C.G.H.S. LTD. (19)

PLOT NO.-5, SECTOR-2, DWARKA , NEW DELHI-110075 - TEL. : 35113916, 42473047

E-mail : npsc.cghs@gmail.com - npsc.cghs@outlook.com

(Regn No. 839-GH)

## List of Managing Committee Members As on 31.03.2024

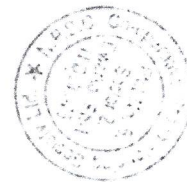
Sr. No.	Name of Member	Designation
1	Mr. Arvind Bhatia	President
2	Mr. Lekh Raj Singh	Vice President
3	Mr. Ramesh Pahuja	Treasurer
4	Colonel Rajinder Sigh Pahwa, Veteran	Honorary secretary
5	Mrs. Kamlesh Jaiswal	Woman Member
6	Mrs. Poonam Sondhi	Woman Member
7	Mr. M M kesavan	Member
8	Mr. Rakesh Kumar Gupta	Member
9	Mr. Jagdip Singh Ghuman	Member
10	Mr. S N Bhatt	Member
11	Colonel Vaibhav Chaudhary, Veteran	Member
12	Mr. Rajinder Kumar Mahajan	Member

For NPSC Co-operative Group Housing Society Ltd.

  
President

  
Secretary

  
Treasurer Partner



# NPSC C.G.H.S. LTD. <sup>(20)</sup>

PLOT NO.-5, SECTOR-2, DWARKA, NEW DELHI-110075 - TEL. : 35113916, 42473047

E-mail : npsc.cghs@gmail.com - npsc.cghs@outlook.com

(Regn No. 839-GH)

## c) LIST OF RECORDS AND CUSTODIAN CERTIFICATE AS ON 31.3.2024

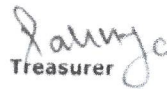
Certified that the following records have been maintained by the society and are under the safe custody of the undersigned.

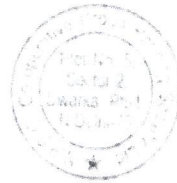
- 1 Cash Book
- 2 General Ledger
- 3 Member Register
- 4 Vouchers File
- 5 Pass Book & Cheque book of saving account in Delhi State Co-operative Bank Ltd.
- 6 Bank Statement & cheque book, pass book, S/B South indian Bank
- 7 Counterfoils of Member's Deposit slips in South Indian Bank/Cash Book
- 8 Counterfoils of Member's Shares Certificates.
- 9 Members Admission files.
- 10 Registration files.
- 11 Contractor File
- 12 Audit File.
- 13 Receipt Books

For NPSC Co-operative Group Housing Society Ltd.

  
President

  
Secretary

  
Treasurer





# NPSC C.G.H.S. LTD.

21

PLOT NO.-5, SECTOR-2, DWARKA , NEW DELHI-110075 - TEL. : 35113916, 42473047

E-mail : npsc.cghs@gmail.com - npsc.cghs@outlook.com

(Regn No. 839-GH)

a) CUSTODY CERTIFICATE FOR CASH IN HAND

Certified that cash in hand as on 31 March 2024 was Rs. 23,298/- (Rs Twenty Three Thousand Two hundred ninety Eight only ).

b) List of Employees During the Year Ended 31.03.2024

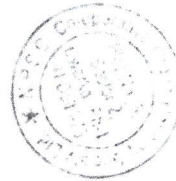
Sr. No.	Name of Member	Designation
1	Mr. Sanjeet Kumar	Office Manager
2	Mr. Satender	Caretaker
3	Mr. Chote Lal	Plumber
4	Mr. Udai Kumar Yadav	Plumber
5	Mr. Vijay Kumar	Gardener
6	Mr. Ram Baran Yadav	Gardener
7	Mr. Alfroz	EA (Environment Assistant)
8	Mr. Rasheed Ali	EA
9	Mr. Shambul	EA
10	Mr Hanif	EA
11	Mr Maqbool	EA
12	Mr. Iman Ali	EA

For NPSC Co-operative Group Housing Society Ltd.

  
President

  
Secretary

  
Treasurer Partner





SOUTH INDIAN BANK LTD

Particulars

Amount

Reconciliation with Bank as on 31.3.24

Balance as per Bank Book as on date

13,88,150.58

Add Cheque issued but presented till 31.3.24

Ch no	Date	amount	Paid on
111833	25.3.24	1,25,000.00	2.4.24
111838	9.3.24	3,000.00	4.4.24
111855	1.3.24	15,400.00	15.4.24

1,43,400.00

ie Balance as on 31.3.24 in the statement

15,31,550.58



Page 1 of 1

THE SOUTH INDIAN BANK LTD.  
(Regd Office : Thrissur)

Branch : DWARAKA NEW DELHI

NPSC COOPERATIVE GROUP HOUSING SOCIETY LIMITED  
Acct. No: 0398073000001638  
NPSC COOPERATIVE GROUP HOUSING  
SOCIETY LIMITED PLOT NO 5 SECTOR  
2 DWARKA PHASE 1  
SOUTH WEST DELHI  
NCT OF DELHI  
PIN 110075

Dear Sir,

We beg to advise having balanced your current acc with us at the close of business on 31-03-2024 and an amount of Rs. 15,31,550.58 due to you

If you are satisfied as to the correctness of this balance please send your confirmation subjoined and return the same to us. Should you not receive the same within one month from this date the bank will assume that the balance stated herein is admitted to be correct.



The South India Bank Ltd

Manager  
Dwarka New Delhi

# NPSC C.G.H.S. LTD. <sup>(23)</sup>

PLOT NO.-5, SECTOR-2, DWARKA , NEW DELHI-110075 - TEL. : 35113916, 42473047

E-mail : npsc.cghs@gmail.com - npsc.cghs@outlook.com

(Regn No. 839-GH)

## CERTIFICATE

### Certified That:-

- 1 There were no unsolved disputes with any member during the financial ended 31. 03.2024
- 2 None of the office bearers of the Society as on 31.March 2024 Suffer from any disqualification

Contained in Section 22 read with rule 55 and 56.

- 1 None of the claims pending as on 31 March 2024 against members and parties have crossed Limitation period and all claims are being pursued properly.

For NPSC Co-operative Group Housing Society Ltd.

  
President

  
Secretary

  
Treasurer

