

ANNEXURE - C

Dy. No. 397 Date 12/08/22

AU 082023395

Total Pages 32

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 : 01-04-2022 To 31-03-2023
5. Distt./Zone : SOUTH WEST
6. Net Profit (+)/Loss (-) : (-)Rs.5283/-

7. Education Fund Deposited : Rs.201 33584 31-07-2023
8. Appointment Letter S. No. : 19-07-2023
9. Admissible Audit Fee (With fee Bill):
10. Audit report on form A,B & C along with following enclosures:

a)	Brief summary of the society in Annexure A	14
b)	Balance Sheet	15
c)	Income & Expenditure A/c	16
d)	Receipt & Payment A/c	17
e)	Various schedules of balance sheet items	18-19
f)	List of Members including addition & deletion.	20
g)	List of Managing Committee Members & Certificate	21
h)	Certificate of Record from Custodian	22
i)	List of Employees during the year	23
j)	Bank Certificates / Reconciliations & Others	24

This is without Prejudice to any
 Police Action that can be taken
 separately under DCS Act-2003.

MAKE WEBSITE OF SOCIETY AND UPLOAD
 ALL DOCUMENTS (INCLUDING AUDIT REPORT)
 AS PER REMINDER DATED 09.09.2015
 IN VIEW OF OBSERVATIONS OF NON-BLE DCT.

Signature of Dealing Asstt.
 Date

Counter Signed

~~Examined the audit report and~~
 submitted for signature please

Asstt. Registrar (Audit)

Copy to:-

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

Signature of Dealing Asstt.
 Dated

Aqil & Sharma Associates

CHARTERED ACCOUNTANTS
415, NAURANG HOUSE,
21, KASTURBA GANDHI MARG,
NEW DELHI – 110001

Tel: 011-43104748

Email: aqilsharma2011@gmail.com

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 31ST March 2023, 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 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 31ST March 2023 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 31ST March 2023 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.



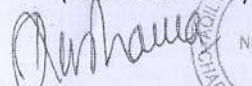
(d) In our opinion and according to the explanations given to us, there has been no material impropriety or irregularity in the expenditure or in the realization of money due to the society subject to our notes/ observation as per annexure.

Place: New Delhi
Dated: 19/07/2023

For, AQIL & SHARMA ASSOCIATES

Chartered Accountants

(FRN: 006784N)


(A.K. SHARMA-FCA)

M.NO. 085805

UDIN: 23085805B6YHLCQ1517



**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 31/03/2023**

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)

- 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 Rupees 7,55,795.00

Society has taken effective steps in this respect, and cash payments during the year have reduced significantly.

- 4 TDS Recoverable as on 31.03.2022 is Rs. 5,55,638.00. MC is advised to pursue the matter with Tax Authorities for its refund.

This amount has been properly dealt with in account by writing them off.

- 5 Rupees 9,80,346.00 were written back as Income in FY 2020-21 being excess provision no longer required. Proper details of the same must be kept on records for any future reference of liability.

Needful has been done by the MC.

- 6 Audit fee and Rental Income are being accounted on Receipt & payment basis, MC should make proper Provision for these in Books of Accounts.

Due provision for Rent has been made in the Accounts.

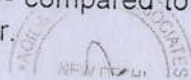


PART-B

- 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 1,02,41,500/- and Rs 9,34,424/- as compared to Rs. 84,40,400 and Rs 7,48,031/- in the previous year respectively
2. The interest on Fixed Deposit is Rs 4,712/- as against Rs 319148/- in the previous year.
3. The Security Expenses in the current year are 11,19,268/- against Rs 937611/- in previous year.
4. Water Charges during the year are 17,02,406/- as compared to Rs 1409697/- in previous year.
5. Repair & maintenance (Civil) is Rs 1,397,720/- as compared to last years expense of Rs 395174/-
6. The society has incurred expenses is Rs 7,01,866/- in the year on AMC CCVT intercom boom and Lift as compared to Rs 1,24,980/- in last year.
7. Legal and Professional charges during the year are Rs 5,29,450/- as compared to last year RS 145410/-.
8. The unrecoverable TDS of previous year is RS 5,55,638/- has been written off during the year.
9. There are no changes in the current year in share and construction money of Rs 7,23,600/- and 33,58,750/- respectively
10. The Building fund has increased to Rs 41,40,000/- during the year as compared to Rs 2010000/- in previous year.
11. A Rs 4,68,038/- (LM/CM Cost of Interest) has been credited to Reserve Fund during the year which stood at Rs 59,99,066 as compared to rs 55,31,028/- the excess of expenditure over Income during the year Rs 5,283 has been adjusted the brought forward surplus of Rs 4,23,689/- and the closing balance under the head is Rs 4,18,406/- accordingly.
12. The Current Liabilities of the society are Rs 5,61,52,068/- as compared to Rs 4,72,429/- the increase is mainly due to a sum Rs.5,50,00,000/- received by the Society for two flats during the year, pending finalization of allotment/adjustments, shown under this head.
13. Fixed Assets have been stated at cost less depreciation, there was no addition made during the year.
14. Investments at the end of the year are RS 60,10,050/- compared to Rs 10,050/- as new fixed deposit of Rs 60,00,000/- were made during the year.

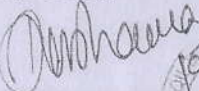


NPSC CO-OPERATIVE GROUP HOUSING SOCIETY LTD.
Plot No.-5 , Sector-2,Dwarka New Delhi-110075
Receipts and Payments Account for the year ending March 31.03.2023

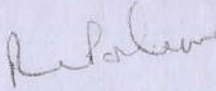
Receipts	Amount	Payments	Amount
Opening Balance		DG Gen Set	2,02,885
Delhi State Cooperative Bank Ltd	19,996	AMC - Boom Barriers	20,060
Oriental Bank of Commerce	1	Audit Fee	19,588
South Indian Bank/11463	35,04,379	Bank Charges	522
UCO Bank/43578	25,467	Building Insurance Charges	3,51,827
Cash in Hand	43,619	Fire Fighting System Expenses	2,18,142
		AMC of Intercom & CCTV	1,48,006
Member Dues - (Including Insurance)	1,93,38,896	AMC of LIFT	6,08,077
Canopy Charges	1,34,120	Security Deposit (Refundable)	10,13,009
Interest of Saving A/c	1,92,529	Computer Exp.	400
Misc. Income	1,11,264	Electricity Exp.	18,19,097
Sale of Scrape	3,44,300	Fuel Exp.	37,258
Rent From Shop	1,29,220	Ground Rent Given to DDA	1,32,720
Security Deposit (Flat)	5,50,00,000	Repair of Motor	29,244
Security Deposit (Member)	32,000	Housekeeping Exp.	43,196
		Incentive (Bonus)	1,23,891
		Labour Cost for the Jobs	22,58,578
		Legal Exp.	1,02,700
		Malba Removal Exp.	54,750
		Office Exp.	19,055
		Advertisement Expense	32,760
		Postage & Courier	463
		Printing & Stationery	6,530
		Professional Charges	3,78,555
		Repair & Maintainance	34,06,627
		Security Expenses	10,21,395
		Staff Salary Exp.	20,38,503
		Staff Welfare Expenses	7,015
		Telephone & Mobil Exp.	5,090
		Water Charges	15,63,516
		TDS Payable	81,950
		Festival Expenses	98,723
		Fixed Deposit	60,00,000
		Closing Balance	
		Delhi State Cooperative Bank Ltd	20,305
		Oriental Bank of Commerce	1
		South Indian Bank/11463	16,27,809
		South Indian Bank/11638	5,52,60,457
		UCO Bank/43578	26,293
		Cash in Hand	96,794
Total	7,88,75,790	Total	7,88,75,790

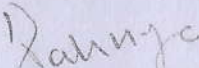
Annexure to our Report of even date
For M/s AQIL & SHARMA ASSOCIATES,
(CHARTERED ACCOUNTANTS)
FRN: 006784N

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


(A. K. Sharma -FCA)
PARTNER
M. NO. 085805
UDIN: 230858050504YH01517
Place: New Delhi
Date: 19-07-2023


President


Secretary


Treasurer



NPSC CO-OP. GROUP HOUSING SOCIETY LTD.
Expenses Payable as on 31.03.2023
Annexure-1
Amount

Sr.No.	Particulars	31-03-2022	31-03-2023
1	TDS Payable	20,252	13,469
2	Expenses & Ground Rent Payable	1,03,240	7,06,752
		1,23,492	7,20,221

List of Security Deposit Payable as on 31.03.2023
Annexure-2

Sr.No.	Particulars	31-03-2022	31-03-2023
1	Security Deposit to NRT Contrators	24,710	24,710
2	Security Deposit (Amul Shop)	9,090	12,000
3	Security Deposit From Members	2,36,000	3,16,000
		2,69,800	3,52,710

List of Recoverable and Secutity Deposit on 31.03.2023
Annexure-3

Sr.No.	Particulars	31-03-2022	31-03-2023
1	Abid Ustaquim	100	100
2	A.K.Chopra	14,449	14,449
3	A.K.Singhal	100	100
4	Aruna Gorden	100	100
5	B.N.Kaul	27,002	27,002
6	Hargobind Sapra	100	100
7	Jaidev Wig	100	100
3	Meena Chetanya	1,781	1,781
9	M.M.Joshi	100	100
10	Neelam Tiwari	100	100
11	Nirmal Jain	100	100
12	N.T.Thomas	18,775	18,775
13	Raj Pal Singh Seherawat	14,474	14,474
14	Sashi Khosla	1,656	1,656
15	Usha Aggarwal	100	100
16	Vibha Vasudeva	100	100
		79,137	79,137

List of Investment on 31.03.2023 Annexure-5

Sr.No.	Particulars	31-03-2022	31-03-2023
1	Share Delhi State Co-Op G/H Fedration	50	50
2	Share in DCHFC	5,000	5,000
3	Shares in Fedration of CGHS Dwarka	5,000	5,000
		10,050	10,050

List of Recoverable and Secutity Deposit on 31.03.2023
Annexure-6

No.	Particulars	31-03-2022	31-03-2023
1	Security Deposit with BSES	72,000	72,000
2	TDS Recoverable	5,55,638	-
3	Security Deposit PNG Gas Connection	71,192	71,192
		6,98,830	1,43,192

Cash And Bank Balances on 31.03.2023
Annexure-7

Sr.No.	Particulars	31-03-2022	31-03-2023
1	Cash in Hand	43,619	96,794
2	Delhi State Cooperative Bank Ltd	19,996	20,305
3	Oriental Bank of Commerce	1	1
4	South Indian Bank/11463	35,04,379	16,27,809
5	South Indian Bank/11638	-	5,52,60,457
6	UCO Bank/43578	25,467	26,293
		35,93,462	5,70,31,659

List of Other Current Assets on 31.03.2022
Annexure-8

Sr.No.	Particulars	31-03-2022	31-03-2023
1	Prepaid Lift Maintainance	2,50,228	2,57,733
2	Accrued Interest on FDR	-	4,712

NPSC CO-OPERATIVE GROUP HOUSING SOCIETY LTD.



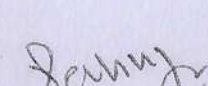

List of Fixed Assets as on 31.03.2023

Annexure-4

SL.No.	Particulars	Rate of Dep.	W.D.V. as on 01.04.2022	Addition with in 180Days	Addition After 180 Days	Total	Depreciati on	W.D.V. as on 31.03.2023
1	Air Conditioner	15.00%	5,43,416	-		5,43,416	81,512	4,61,904
2	Batteries	15.00%	32,229	-		32,229	4,834	27,395
3	Furniture & Fixture	10.00%	31,935	-		31,935	3,193	28,741
4	Computer	60.00%	11,059	-		11,059	6,635	4,424
5	Gate	15.00%	1,32,943	-		1,32,943	19,941	1,13,001
6	Generator Set & Motor	15.00%	2,60,740	-		2,60,740	39,111	2,21,629
7	Cooler	15.00%	25,956	-		25,956	3,893	22,063
8	Lift	15.00%	6,57,274	-		6,57,274	98,591	5,58,683
9	Tools	15.00%	1,442	-		1,442	216	1,226
10	Shutter (Shop)	15.00%	4,644	-		4,644	697	3,947
11	R O Water Plant	15.00%	1,27,993	-		1,27,993	19,199	1,08,794
12	Grass Cutter Machine	15.00%	2,317	-		2,317	348	1,970
13	Telecom Instrument	15.00%	63,783	-		63,783	9,567	54,216
14	Fire Fighting System	15.00%	17,99,888	-		17,99,888	2,69,983	15,29,905
15	Telephone	15.00%	11,537	-		11,537	1,731	9,806
16	C C T V & LCD	15.00%	5,22,954	-		5,22,954	78,443	4,44,511
17	Drilling Machine	15.00%	1,238	-		1,238	186	1,052
18	Music System	15.00%	59,271	-		59,271	8,891	50,381
19	RFID System	15.00%	90,286	-		90,286	13,543	76,743
20	Overhead Tank	10.00%	27,27,029	-		27,27,029	2,72,703	24,54,326
	Total		71,07,934	-	-	71,07,934	9,33,218	61,74,716
	As at 31-03-2022		50,63,321	-	29,65,421	80,28,742	9,20,808	71,07,934

For and Behalf of

NPSC Co-operative Group Housing Society Ltd.

 President
  Secretary
  Treasurer
 



15. Current Assets of the society at the end of the current year are Rs 5,86,47,124/- as compared to Rs 54,41,512/- at the end of the previous year, the increase is mainly due to Rs 5,50,00,000/- received for two flats pending allotment/adjustment.

- 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.



Contd.....3

- 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?

The Flats have already been handed over to the members. Two flats are yet to be allotted, a sum Rs.5,50,00,000/- have been received by the Society during the year, pending finalization of allotment/adjustments.

- 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



PART-C

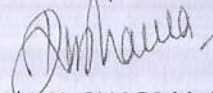
AUDIT OBJECTIONS/SUGGESTIONS FOR THE CONSIDERATION OF THE MANAGEMENT

- 1 Deposits Rs.79137.00 pertaining to resigned members which comprise of Share money, compulsory deposit and interest on land cost should be refunded.
- 2 MC is advised to close defunct bank account.
- 3 Cash payment during the year were Rs.2,71,401/-,these should be further reduced.
- 4 Provision for Audit fee should be made on accrual basis.
- 4 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.

Place: New Delhi

Dated: 19/07/2023

For, AQIL & SHARMA ASSOCIATES
Chartered Accountants
(FRN: 006784N)


(A.K. SHARMA-FCA)

M.NO. 085805

UDIN: 23085805B6YHLCQ1517



NPSC CO-OPERATIVE GROUP HOUSING SOCIETY LTD.
Plot No.-5, Sector-2, Dwarka New Delhi-110075
BALANCE SHEET FOR THE YEAR ENDED 31.03.2023

LIABILITIES	AMOUNT		ASSETS	AMOUNT	
	As at 31-03-2022	As at 31-03-2023		As at 31-03-2022	As at 31-03-2023
CAPITAL FUND			FIXED ASSETS (As per Annexure-4)		
Share Money	7,23,600	7,23,600		71,07,934	61,74,716
Construction Money	33,98,750	33,98,750			
Building Fund					
Opening Bal 20,10,000					
Received during the year 60,30,000					
Utilized during the year 39,00,000					
	20,10,000	41,40,000			
Reserves & Surplus			INVESTMENT (As per Annexure-5)	10,050	10,050
Reserve Fund	55,31,028	59,99,066			
Surplus 4,23,689					
Less: Loss (5283)	4,23,689	4,18,406			
			CURRENT ASSETS		
CURRENT LIABILITIES			Members Due	8,98,992	12,09,827
Expenses Payable			Fixed Deposit	-	60,00,000
(As per Annexure-1)	1,23,492	7,20,221	Advance Recoverable		
Security Deposit Payable			(As per Annexure-6)	6,98,830	1,43,192
(As per Annexure-2)	2,69,800	3,52,710	Cash & Bank Balances:		
Ex- Members Payable			(As per Annexure-7)	35,93,462	5,70,31,659
(As per Annexure-3)	79,137	79,137	Other Current Assets		
Earnest Money	-	5,50,00,000	(As per Annexure-8)	2,50,228	2,62,445
(for flats)					
	1,25,59,496	7,08,31,890		1,25,59,496	7,08,31,890

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: 23085805B6YHCQ1517

Place: New Delhi

Date: 11-07-2023

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

President

Secretary

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 31.03.2023

EXPENDITURE	AMOUNT		INCOME	AMOUNT	
	31-03-2022	31-03-2023		31-03-2022	31-03-2023
Security Expenses	9,37,611	11,19,268	From Members on a/c of		
Electricity Charges	17,86,902	18,19,097	Maintenance Charges	84,40,400	1,02,41,500
D G Set Maintenance Expenses	-	-	Community Hall Rent	45,151	1,00,000
Water Charges	14,09,697	17,02,406	Shifting Charges	3,04,502	4,16,000
Fuel Expenses-DG Set	52,624	37,258	Surcharge fees	7,48,031	9,39,424
Wages & Allowances	23,01,925	22,99,862	Connopy Income	73,017	1,34,120
Staff Welfare	2,17,908	7,015			
Audit Fee	35,400	19,588	Other Income on account of		
Lift Maintenance Expenses	3,97,929	4,167	Interest on FD with Bank	3,19,148	4,712
Repairs & Maint.-Electrical Works	8,84,779	3,89,138	Interest on SB a/c with Bank	80,939	1,92,529
Repairs & Maint.-CCTV & EPBX	31,789	78,861	Rent From Shop I, II & III	1,73,944	1,49,310
Repairs & Maint.-Plumber work	7,670	1,73,960	Other Misc.Receipt- Scrap Sale	3,10,669	6,45,984
Repairs & Maint.-Gardener	72,790	44,673	Scrap- Sale		
Repairs & Maint. DG Set	3,29,459	2,02,885			
Repairs & Maint.-of Civil	3,95,174	13,97,720			
Repairs & Maint.-Fire Fighting System	5,92,946	2,21,741			
Repairs & Maint.-Motor	30,100	29,244			
AMC CCTV, Intercom, Boom, Lift	1,24,980	7,01,866			
Other Repairs, Maint. & Cleaning	2,41,640	46,048			
Computer Maintenance	6,670	400			
Printing & Stationery	29,327	6,993			
Legal & Professional Charges	1,45,410	5,29,450			
Festival & Gift Expenses		98,723			
Building Insurance	3,56,346	3,51,827			
Bank Charges	708	522			
Advertisement Exp.	-	32,760			
Telephone & Internet Exp.	2,399	5,090			
Amount Previous Year Written Off	-	5,55,638			
Ground Rent Exp.	82,160	-			
Office Expenses	89,735	19,445			
Depreciation - Annexure-5	9,20,808	9,33,218			
Excess of Income over Expenditure	(9,89,085)	(5,283)			
Total	1,19,20,584	1,28,23,579	Total	1,04,95,801	1,28,23,579

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

(Signature)
(A.K. SHARMA - FCA)
Partner
M. NO. 085805
UDIN: 23085805BQVHCQIS17

Place: New Delhi
Date: 19-07-2023

For and
NPSC Co-operative Group Housing Society Ltd.

(Signature)
President

(Signature)
Seretary

(Signature)
Treasurer



NPSC CGHS Ltd (from 1-Apr-22)

Plot No. 5, Sector-2,
Dwarka, New Delhi

Bank Accounts

Group Summary

1-Apr-2022 to 31-Mar-2023

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Particulars	Closing Balance	
	Debit	Credit
Delhi State Cooperative Bank Ltd		
State Bank of Commerce	20,305.15	
15 1638		1.00
South Indian Bank/11463 OLD	5,52,60,457.00	
CO Bank/43578	16,27,809.20	
		26,292.93
Grand Total	5,69,34,865.28	

