

THE KHATTAR CO-OPERATIVE GROUP HOUSING SOCIETY LTD.
RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

PREVIOUS YEAR AMOUNT(RS.)	RECEIPTS	CURRENT YEAR AMOUNT(RS.)	PREVIOUS YEAR AMOUNT(RS.)	PAYMENTS	CURRENT YEAR AMOUNT(RS.)
3,166.00	OPENING BALANCES	159.00	3,281.86	Audit Fees	18,880.00
177,159.17	Cash in Hand		11,780.00	Bank Charges	4,023.90
	Corporation Bank, Dabri	232,057.17	55,736.00	Conveyance Expenses	20,462.00
	Union Bank of India	486,297.51		Covid 19 Expenses	5,815.00
690,832.14	State Bank Of India		1,061,050.00	Election Expenses	39,249.00
			138,060.00	Electricity Expenses	1,212,230.00
5,060,161.23	Deposit from Members/Tenant	4,766,364.00	59,012.00	Insurance Expenses	69,031.00
22,036.00	Interest from Bank	16,684.00	43,518.00	Generator Expenses	92,387.00
17,000.00	Miscellaneous Receipt	24,000.00	200,222.00	Festival Expenses	254,590.00
462,712.00	FDR matured includes Interest	788,368.00		Addition In Fixed Assets	52,618.00
	Scrap Sale	6,040.00	45,070.00	Ground Rent	70,140.00
	Advertisement Income	34,198.00		Horticulture Expenses	12,879.00
				Legal & Professional Expenses	15,000.00
			4,176.00	Meeting Expenses	44,868.00
			1,900.00	Miscellaneous Expenses	1,501.00
			74.00	Postage Expenses	1,842.00
			7,228.00	Printing & Stationery Expenses	7,672.00
			1,075,274.00	Repair & Maintenance Expenses	1,291,581.00
			744,214.00	Salary Expenses	880,295.00
			9,705.00	Staff Welfare Expenses	4,708.00
			879,795.00	Security Charges	950,355.00
			3,000.00	Subscription	2,000.00
			5,000.00	Investment in Shares	
			13,716.00	Telephone Expenses	13,167.00
			8,000.00	Water Expenses	3,000.00
			24,741.00	TDS Paid including Intt.	27,702.00
			1,320,000.00	FDR	780,000.00
				Honorarium RO	30,000.00
				CLOSING BALANCES	
			159.00	Cash in Hand	909.00
			232,057.17	Union Bank of India	39,000.77
			486,297.51	State Bank Of India	408,262.01
6,433,066.54	TOTAL	6,354,167.68	6,433,066.54	TOTAL	6,354,167.68

NOTES TO ACCOUNTS -- AS PER ANNEXURE
 For KHATTAR CO-OPERATIVE GROUP HOUSING SOCIETY LIMITED

(Signature)
 President

(Signature)
 Secretary

PLACE : NEW DELHI
 DATE : 19/12/2022

For JIVAP & Associates LLP
 Chartered Accountants
 FRN - 0266507N

(Signature)
 CA Pawan Goel, PCA
 Partner
 M.No. 521624

15

KHATTAR CO-OPERATIVE GROUP HOUSING SOCIETY LTD.
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022

PREVIOUS YEAR AMOUNT (RS.)	EXPENDITURE	CURRENT YEAR AMOUNT (RS.)	PREVIOUS YEAR AMOUNT (RS.)	INCOME	CURRENT YEAR AMOUNT (RS.)
18,880.00	Audit Fees	20,000.00	24,190.50	Interest from Bank/other	18,630.00
3,281.86	Bank Charges	2,046.90	1,015,456.00	Electricity Charges	1,178,279.00
11,780.00	Conveyance Expenses	20,462.00	2,787,588.00	Maintenance Charges	2,842,469.00
55,736.00	Covid - 19 Expenses	5,815.00	43,238.00	Penalty & Miscellaneous Income	84,621.00
577,368.00	Depreciation	508,379.00	163,350.00	Advertisement Expenses	54,198.00
100.00	Education Fund	100.00	411,953.00	Interest on FDR	411,654.00
1,089,975.00	Election Expenses	39,249.00	111,000.00	Parking Income	97,000.00
-	Electricity Expenses	1,183,976.50	190,000.00	Facilitation Charges	187,300.00
-	Festival Expenses	63,592.00	-	Scrap Sale	6,040.00
59,012.00	Generator Expenses	92,387.00	53,565.36	Excess of expenditure of over income	291,156.40
-	Honararium R.O.	30,000.00	-		
45,070.00	Horticulture Expenses	12,879.00	-		
46,146.00	Insurance Expenses	107,044.00	-		
772.00	Interest Expenses	1,023.00	-		
15,000.00	Legal & Professional Expenses	20,000.00	-		
4,176.00	Meeting Expenses	45,348.00	-		
5,900.00	Miscellaneous Expenses	1,501.00	-		
74.00	Postage telegramme & Courier	1,842.00	-		
7,228.00	Printing & Stationery Expenses	7,672.00	-		
1,189,127.00	Repair & Maintenance Expenses	1,275,331.00	-		
744,214.00	Salary Expenses	817,745.00	-		
892,080.00	Security Charges	892,080.00	-		
3,000.00	Subscription Charges	2,000.00	-		
9,705.00	Staff Welfare Expenses	4,708.00	-		
13,716.00	Telephone Expenses	13,167.00	-		
8,000.00	Water Expenses	3,000.00	-		
4,800,340.86		5,171,347.40	4,800,340.86		5,171,347.40

NOTES TO ACCOUNTS -- AS PER ANNEXURE
 For KHATTAR CO-OPERATIVE GROUP HOUSING SOCIETY LIMITED

[Signature]
 President

[Signature]
 Secretary

[Signature]
 Treasurer

For JIVAP & Associates LLP
 Chartered Accountants
 FRN - 026507N
 CA Pawan Goel, B.Com
 Partner
 M.No. 521624
 UDIN

PLACE : NEW DELHI
 DATE : 13/12/2022
 UDIN - 22521624BESSHZ8141

THE KHATTAR CO-OPERATIVE GROUP HOUSING SOCIETY LTD.

ANNEXURE- 1

Welfare Fund as on 31.03.2022

	Particular	Amount
	Opening Balance	271,482.00
Add :	Received From Members	222,750.00
Less :	Transfer to Income Expenditure account	194,595.00
		299,637.00

ANNEXURE- 2

List of Sundry Creditors as on 31.03.2022

Sl No	Particular	Amount
1	Kone Elevators	213.00
2	GS Electricals	13,275.00
3	BSES	17,272.00
		30,760.00

ANNEXURE- 4

List of Expenses payable as on 31.03.2022

Sl No	Particular	Amount
1	Audit fees Payable	39,380.00
2	DDA Regularisation Charges	1,000.00
3	Education Fund Payble	200.00
4	Professional Charges Payable	50,000.00
		90,580.00

ANNEXURE- 6

List of Advance Recoverable in Cash or in kind as on 31.03.2022

Sl No	Particular	Amount
1	BSES Rajdhani - Security	27,800.00
2	Interest Receivable on FDR	155,385.00
3	Prepaid Expenses	53,901.00
4	TDS Recoverable	248,016.00
5	Volks Energie Private Limited	100,000.00
		585,102.00

THE KHATTAR C.G.H.S. LTD
1-Apr-2021 to 31-Mar-2022

Anexure - 3

Particulars	Closing Balance	
	Debit	Credit
ELECT . 504	110,318.00	
ELECT . FAQUIR SINGH SANDHU	110,318.00	
MAINT. AJAY KUMAR GARG	767.00	
MAINT. AJAY VERMA	767.00	
MAINT. AKHIL GAKHER / J.D.GAKHER	767.00	
MAINT. A.K.SINHA	767.00	
MAINT. ALEY KUTTY MATHEW	767.00	
MAINT. AMIT GAUR	767.00	
MAINT. ANIL ARORA	767.00	
MAINT. ANITA KAPOOR	8,713.00	
MAINT. ANKUR GAUTAM & ATUL	5,125.00	
MAINT. ANSHU BALA	767.00	
MAINT. ANU MADAN	8,429.00	
MAINT. ARTI & JITENDER SHARMA	767.00	
MAINT. ARUN ARORA	767.00	
MAINT. ASHISH CHAKARWARTY	4,525.00	
MAINT. ATUL ASHTA	767.00	
MAINT. BHAWEH KR. VERMA	639.00	
MAINT. B.K.AGGARWAL & PRABHA	765.00	
MAINT. B.P.NUTIYAL	7,596.00	
MAINT. B.S.BHATIA	767.00	
MAINT. CHARANJEEV & POONAM VOH	3,413.00	
MAINT. DEV P.D.BHATT	767.00	
MAINT. DEV RAJ PHOGAT	4,125.00	
MAINT. FAQUIR SINGH SANDHU	767.00	
MAINT. GAURAV CHOUDHARY	767.00	
MAINT. HARINDER KAUR	767.00	
MAINT. INDRA BAGEJA		36.00
MAINT. JASBIR KAUR	767.00	
MAINT. JITENDRA PATHAK	767.00	
MAINT. J.L.PAHWA & RAKSHA PAHW	767.00	
MAINT. J. P.GAUTAM & SUDHA	4,202.00	
MAINT. KAMAL KANT / RITU BATRA	767.00	
MAINT. KAMAL PRASAD SINGH	767.00	
MAINT. KAPOOR SINGH	767.00	
MAINT. KARUNA BHALLA	767.00	
MAINT. KISHORE CHANDRA PADHI	767.00	
MAINT. K.R.ASIJA & VANDANA	767.00	
MAINT. KUMAD KR & MRIDULA JAIN	767.00	
MAINT. LAKHI RAM NAGAR	767.00	
MAINT. MAHESH KALRA	8,529.00	
MAINT. MAJOR ASHUTOSH SINGH	767.00	
MAINT. MANJARY NAIN	3,107.00	
MAINT. MEENU & SUDEEP ASANI	767.00	
MAINT. MONIKA GUPTA	767.00	
MAINT. NARESH KR/MEERA CHADHA	767.00	
MAINT. NARESH KUMAR GUPTA	767.00	
MAINT. NEELAM SAXENA	767.00	
MAINT. NEETU DABAS/ OMBATI	767.00	

MAINT. NITIN BHATT	767.00	
MAINT. PANKAJ AGGARWAL	767.00	
MAINT. PHOOLA/SATISH MAHALDAR	17,657.00	
MAINT. POKALA GURU/GEETA PRAKA		6,387.00
MAINT. PREM MATHUR & MEENA MAT	767.00	
MAINT. R.A.GUPTA/AMIT GUPTA	767.00	
MAINT. RAJAT KR.BOSE	767.00	
MAINT. RAJEEV SHARMA	767.00	
MAINT. RAJESH JINDAL / PAYAL JINDAL	767.00	
MAINT. RAJESH SACHDEVA	9,413.00	
MAINT. RAJINI HADKE		7,771.00
MAINT. RAKESH BANSAL	767.00	
MAINT. RAKESH KUMAR	767.00	
MAINT. RAMAN NANDA KISHORE	767.00	
MAINT. RAM AVTAR SHARMA	2,491.00	
MAINT. RAMESH KUMAR	767.00	
MAINT. R.C.SAHA	767.00	
MAINT.SACHIN & CHAMPA PANDE	767.00	
MAINT.SACHIN KAPOOR	767.00	
MAINT. SADHANA KHANNA	767.00	
MAINT. SADHANA RANI & BD.GUPTA	767.00	
MAINT. SANJEEV & RUCHI DUTTA	767.00	
MAINT. SARABJEET SINGH	4,498.00	
MAINT. SARABJEET SINGH MATHARU	767.00	
MAINT. S.C.MUNJAL	767.00	
MAINT. SHASHI & PRATHVI RAJ	767.00	
MAINT. SIKSHA/SURENDER/ASHISH	767.00	
MAINT. SIMMI /YATIN MADHOK	7,531.00	
MAINT. S.K.BATRA	767.00	
MAINT. SMT JYOTI GULRAJANI	767.00	
MAINT. SNEH PRABHA & RAM BABU	767.00	
MAINT. SOHAN LAL ARYA	767.00	
MAINT. SONIA SINGH	767.00	
MAINT. SUCHITRA KUMAR	110,005.10	
MAINT. SUKHBEER SINGH	767.00	
MAINT. SUMAN RANI / GAURAV MADHOK	767.00	
MAINT. SUNIL GOVIL	767.00	
MAINT. SUNIL MONGA	4,711.00	
MAINT. SUNITA SINGH	767.00	
MAINT. SWEETIE SINGH	4,125.00	
MAINT. TARUNA NARULA & SUPRITA NARULA	767.00	
MAINT. USHA RANI	4,171.00	
MAINT. VANDANA/P.K SAXENA	767.00	
MAINT. VIJAY / ARCHNA AGARWAL	4,525.00	
MAINT VIJAY SOOD & JYOTSNA SOOD	767.00	
MAINT. VINAY JAIN		3,857.00
MAINT. VINEET / PUNEET RATHI	767.00	
MAINT. VINEET RATHI	767.00	
MAINT. VINOD PRASAD SRIVASTAV	767.00	
MAINT. VIPIN CHAKRAWARTY	767.00	
MAINT. VIVEK CHOUDHARY	767.00	
MAINT. V.K.MAHAJAN	767.00	
MOTHER DAIRY	28,091.00	
ANNU MADAN		816.00
ATUL ASHTA		50,000.00

28

BHARAT BHUSHAN		1,221,869.00
LAKHI RAM NAGAR		1,000.00
NEELAM SAXENA		1,000.00
PANKAJ AGGARWAL & ANJALI AGG.		16,000.00
RAJESH SACHDEVA		1,000.00
RAKESH BANSAL		1,000.00
SACHIN KAPOOR		1,000.00
SADHNA KHANNA		1,625.00
SARABJEET SINGH		1,000.00
SUDEEP / MENU ASANI		1,000.00
V.K.MAHAJAN		1,000.00
Grand Total	533,013.10	1,316,361.00

21

THE KHATTAR CO-OPERATIVE GROUP HOUSING SOCIETY LTD.
YEAR ENDED 31ST MARCH 2022

ANNEXURE-5

SCHEDULE OF FIXED ASSETS:

PARTICULARS	Rate of Depreciation	WDV AS ON 01.04.2021	ADDITIONS DURING THE		AS ON 31.03.2022	DEPRECIATIO N	WDV AS ON 31.03.2022
			180 Days OR more	Less Than 180 Days			
125KV AMF Panel	15%	13,897.00	-	-	13,897.00	2,085.00	11,812.00
Air Conditioner	15%	11,745.00	-	-	11,745.00	1,762.00	9,983.00
Auto Change Over	15%	37,064.00	-	-	37,064.00	5,560.00	31,504.00
CCTV - Camera	15%	158,920.00	-	-	158,920.00	23,838.00	135,082.00
Computer	40%	167.00	-	-	167.00	67.00	100.00
Cooler	15%	8,371.00	-	-	8,371.00	1,256.00	7,115.00
Elevator	15%	1,304,481.00	-	-	1,304,481.00	195,672.00	1,108,809.00
Fan	15%	2,156.00	-	-	2,156.00	323.00	1,833.00
Fire Extinguisher	15%	53,711.00	-	-	53,711.00	8,057.00	45,654.00
Fire Safety System	15%	887,631.00	-	-	887,631.00	133,145.00	754,486.00
Furniture & Fixtures	10%	44,256.00	-	-	44,256.00	4,426.00	39,830.00
Generator 125KVA	15%	305,821.00	-	-	305,821.00	45,873.00	259,948.00
Grass Cutting Machine	15%	7,265.00	-	-	7,265.00	1,090.00	6,175.00
Garbage Room	10%	-	18,868.00	-	18,868.00	1,887.00	16,981.00
Intercom	15%	42,516.00	-	-	42,516.00	6,377.00	36,139.00
Ibula	10%	10,795.00	-	-	10,795.00	1,080.00	9,715.00
Land	-	161,135,616.08	-	-	161,135,616.08	-	161,135,616.08
Recreation Room	10%	152,925.00	-	-	152,925.00	15,293.00	137,632.00
RO System	15%	156,632.00	-	-	156,632.00	23,495.00	133,137.00
Scaffolding	10%	168,038.00	5,000.00	-	173,938.00	17,394.00	156,544.00
Spray Machine	15%	7,616.00	-	-	7,616.00	1,142.00	6,474.00
Submersible Pump	15%	95,866.00	27,850.00	-	123,716.00	18,557.00	105,159.00
TOTAL		164,605,489.08	52,618.00	-	164,658,107.08	508,379.00	164,149,728.08

PLACE : NEW DELHI
DATE :



Auditor's Report

The Members of
The Khattar Cooperative Group Housing Society Ltd
Plot No - 8C, Sector - 7, Dwarka,
New Delhi - 110075

1. Report on Financial Statements

We have audited the accompanying Financial Statements of **THE KHATTAR COOPERATIVE GROUP HOUSING SOCIETY LTD.** as at 31st March 2022, which comprise the Balance Sheet as at 31st March 2022 the Income & Expenditure Account and Receipt & Payment A/c for the year then ended.

2. Management's Responsibility for the Financial Statements:

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

3. Auditors' 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 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 auditors' judgement, including the assessment of the risks of material misstatement of the financial statement, 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 that are appropriate in the 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.



4. Opinion

In our opinion, and to the best of our information and according to the explanation given to us, the said accounts read with the notes thereon and our notes in the Part A, B and C of the Annexure to the Auditor's report give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) in the case of the Balance Sheet, of the state of affairs of the Society as at March 31, 2022; and
- (b) In the case of Income and Expenditure Account **Deficit** for the year ended on that date;
- (c) In the case of Receipts & Payments Account of the receipts and payments of the Society

5. Report on Other Legal and Regulatory Requirements

(1) As required by the rules of Delhi Cooperative Societies Rules 1973, 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 (1) above:

- (a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit and have found them to be satisfactory.
- (b) In our opinion, proper books of accounts as required by the Act, the rules and by-laws of the Society have been properly maintained.
- (c) The Balance Sheet, Income & Expenditure Account and Receipt & Payment Account dealt with by this report are in agreement with the books of Accounts.

For JIVAP & Associates LLP

Chartered Accountants

FRN - 026507N

CA Pawan Goel, FCA

Partner

M. No. 521624

Place: New Delhi

Dated: 19/12/2022

UDIN: 22521624BFSSHZ8141



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

2151
30/14/22

ANNEXURE -C

Dy. No. _____ Date:-
Total Pages:- 36

CHECK LIST FOR SUBMISSION OF AUDIT REPORT

1. Name of the CA/Auditor : M/s JIVAP & ASSOCIATES LLP
2. Name of the society : KHATTAR CGHS LTD.
3. Regn. No. & Audit period : 1374(G/H) 2021-22
4. Zone : South West Net Profit (Loss) :Rs (2,91,156.40)/-
5. Education Fund : Rs. 100.00/- Receipt No. & date _____ (1)
6. Appointment Letter Approval Date :- 08/08/2022 (2-3)
7. Admission Audit Fee (with fee Bill) Rs. 20,000.00/- (4)

This is without Prejudice to
Penal Action that can be taken
separately under DCS Act-2

Audit report on form A, B & C along with following enclosures:- (5-13)

A	Balance Sheet	14
B	Receipt & Payment A/C	15
C	Income & Expenditure A/c	16-23
D	List of members, addition, & deletion	24
E	Details of loan from DCHFC Ltd./DSCB Ltd.	-
F	Certificates of records from custodian	25-26
G	List of managing committee members	27
H	Brief summary of the society in Annexure 'A'	28
I	Bank Certificate/Reconciliation Statement	29-33
J	List of Staff/Employee	34
K	Cash in Hand Certificate	35
L	Late fee	-
M	Other certificates	36

Above Audit Report & Documents received from the society /auditor

Signature of Dealing Asst.

Assistant Registrar (Audit)

Office of the Registrar Cooperative Societies

Govt. of NCT of Delhi

Parliamentary Street, New Delhi-110001

Counter Signed

Asstt. Registrar (Audit)

Copy to :- (1) The Secretary,

(2) Assistant Registrar