

ANNEXURE-C

Dy. No. \_\_\_\_\_ Date:

Total Pages: 01-52

**CHECK LIST FOR SUBMISSION OF AUDIT REPORT**

1. Name of the CA/Auditor : L. K. KAPOOR & CO., Chartered Accountants
2. Name of the society : Janaki Co-operative Group Housing Society Ltd.
3. Regn. No. & Audit period : 954 dated 18.11.1983 & 01.04.2018 to 31.03.2019
4. Zone : South West , New Delhi
5. Net Profit : (-) Rs.56845.50
6. Education Fund Rs. : 144.00 Receipt No. 24946 & date 20/09/19 Page No. 1A
7. Appointment Letter No. : 1259 & date 20.08.2019 Page No. 03
8. Admission Audit Fee (with fee Bill): Rs. 15424/- Page No. 02

Audit report on form A, B & C along with following enclosures: - (Page No. 4 to 14)

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Above Audit Report & Documents received from the society /auditor



Signature of Dealing Asst.

Counter Signed

Asstt. Registrar (Audit)

Copy to :- (1) The Secretary,  
(2) Assistant Registrar



**INDEPENDENT AUDITORS' REPORT**

To,  
**THE MEMBERS OF**  
**Janaki Co-operative Housing Society Ltd.,**  
**Plot-7, Sector- 22, Dwarka, New Delhi-110077**

**Report on the Financial Statements**

We have audited the annexed Balance Sheet of **Janaki Co-operative Housing Society Ltd., Plot-7, Sector-22, Dwarka, New Delhi - 110077** as on 31<sup>st</sup> March, 2019 and Income & Expenditure Account and Receipt & Payment Account annexed thereto for the year ended on that date. These financial statements are the responsibility of the society's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Cooperative Society in conformity with the accounting principles generally accepted in India. This responsibility includes the design, 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 from material misstatement, whether due to fraud or error.

**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 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 financial control relevant to the Cooperative Society's preparation and fair presentation of the financial statements that give true and fair view, 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 of the Cooperative Society, 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.



Part A, B and C of the Schedule annexed with this report form part of this Report and exhibits our observations and objections concerning the society in accordance with the requirements of the Registrar Co-operative Societies, Delhi subject to and read with our notes, audit observations and observations stated in Part A, B & C of the schedules annexed. We report that :

1. In our opinion, the Balance Sheet and Income and Expenditure Account and Receipt & Payment Account dealt with by this Report are in conformity with the books of accounts maintained by the society.
2. In our opinion proper Books of Accounts as required by Act, the Rules and bye-laws have been kept by the society, so far as appears from, our examination of the books.
3. In our opinion and to the best of our information and according to the explanation given to us, the accounts subject to our observation as in the reporting enclosures (Part-A, Part -B, Part -C) gives the information in the manner so required and gives a true and fair view: -

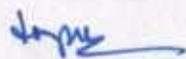
(I) In the case of Balance Sheet of the State of Affairs of the Society as on 31<sup>st</sup> March, 2019.

(II) In the case of Income & Expenditure Accounts of the Society the excess of Expenditure over Income of the society for the year ended on that date.

(III) In case of Receipt & Payment Accounts of the Society of the receipts and payments of the society for the year ended on that date.

For L K KAPOOR & CO.  
Chartered Accountants  
FRN: 08099N

Place: New Delhi.  
Date : 07.09.2019

  
( CA L K KAPOOR )  
Prop.  
Ms. No.: 086942



PREVIOUS YEAR 2017-2018**Compliance of Audit Observations of Previous Audit Report**

	<b>Observations</b>	<b>Comments</b>
01	Balance of all the members, outside parties, i.e. debtors, creditors whether having a debit balance or credit balance as on the close of the year, should be got confirmed from the respective parties. The difference, if any, should be reconciled.	The society is in progress of obtaining confirmation from the members and outside parties.
02	Education fund due should be deposited with the office of the Registrar, Cooperative Society. New Delhi.	Education fund already deposited by the Society
03	Previous year's figures have been regrouped, rearranged and re classified wherever necessary.	NA
04	The Assistant Director Registrar of Cooperative Societies has issued order No 168/Misc/RCS/comp-cc/2011/330-4175 dt. 02.09.2014 for the purpose of increasing the transparency in the day to day work of the societies it is mandatory for each society to have their own website. This order/ direction is issued by the Assistant Director Registrar of Cooperative Societies on the basis of OBSERVATIONS MADE BY DELHI COOPERATIVE TRIBUNAL vide their letter/order No. MISC./2014/DTC/2542 DT. 11.8.2014. In our opinion, the society may follow the above said order/ direction.	Website created by Society is in function and all mandatory documents are being uploaded regularly.
05	Further in respect of matters with respect to defaulter members, it is advised to refer all issues to the RCS for the proper directions and interest of the society at large.	Society is taking efforts to recover dues from defaulters.
06	The society has not submitted the compliance report on the points raised by the previous auditors report. The society should comply the same.	Now Society has submitted compliance report

For L K KAPOOR & CO.  
Chartered Accountants  
FRN: 08099N

Place: New Delhi.  
Date : 07.09.2019

( CA L K KAPOOR )

Prop.

Ms. No. 086942



PART -B

1. Is 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 provisions of Rule 80 (8) of the Delhi State Co-operative Societies Rules, 2007.	Yes
2. Comments on each item of Profit and Loss account and Balance Sheet.	Refer Annexure "A" attached
b) Whether the society Periodically reconciles its accounts with the accounts of members, outside parties including Bank at the Close of the Coop. Year with General Cash Book?	The society reconciles the accounts with Bank. Accounts. However, the accounts have not yet been reconciled with the outside parties and the members.
c) Whether the society has raised funds, so as to conform to the provisions of the Rules of the Delhi Cooperative Societies Rule 2007 and that the society has restricted its borrowings to the borrowing powers approved by the Registrar from time to time?	No.
d) What is the debt equity ration of the society and how the society proposes to discharge its debt liability?	Nil
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?	The society did not lend any money to its members or general public during the year.
f) Whether the management committee has implemented/ carried out the decision 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?	Reported Yes
g) Number of unresolved dispute position of society as also, the steps taken to resolve disputes at various forums.	Smt. Gopay Meher Singh (Membership No. 301) was expelled by the Special Registrar vide RCS Order No.47/AR/GH/SEC-III / 2016 / 107410330 / 133-136 dated 21.02.2017. Delhi Cooperative Tribunal vide their order No.

	47/AR/GH/SEC-III/2016/107410330/133-136 dated 21.02.2017 remanded back the case to Registrar Cooperative Society to pass the order after fresh hearing of parties as per law. Notice from Registrar Cooperative Society is still awaited. In absence of any decision by the RCS on this matter, status quo is being maintained by the Society.
h) Details of claims if any against the members and outside parties, not being pursued properly and proceedings not launched within period of limitation.	No
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 handling over the possession of the flats?	Yes, It is reported that the society is exercising the financial material management and control to keep the project cost as low as possible.  It is reported that Allotment policy is in accordance with rules of RCS/DDA.
j) Has the society been holding meeting of various committee including General Body and proper records of proceedings are being maintained in minutes / proceeding Register?	It is reported that the society has been holding the General Body meeting and proper records of the proceedings are being maintained in minutes proceedings register.
k) List of members with their ledgers balances at the close of Coop. Year. A separate list of changes on accounts of resignation, expulsions whether rules/ instructions in his behalf have been properly complied with?	List enclosed as per Annexure "B"  Smt. Gopay Meher Singh (Membership No. 301) was expelled by the Special Registrar vide RCS Order No.47/AR/GH/SEC-III / 2016 / 107410330 / 133-136 dated 21.02.2017. Delhi Cooperative Tribunal vide their order No. 47/AR/GH/SEC-III/2016/107410330/133-136 dated 21.02.2017 remanded back the case to Registrar Cooperative Society to pass the order after fresh hearing of parties as per law. Notice from Registrar Cooperative Society is still awaited. In absence of any decision by the RCS on this matter, status quo is being maintained by the Society.
l) Without prejudice to the generality of the decisions Contained in Delhi Coop. Societies act, 2003 and the rules framed there under, the auditor shall state if any of the office Bearers	As informed to us, office bearers do not suffer from disqualification contained in section 31 read with Rules 59 and 60.

suffers from the disqualification Contained in Rule 54 and 55 of DCS Rules 2007?	
m) Whether the society is incurring expenditure in accordance with approved budget, if not indicate the lapses?	Yes, budgets have been prepared by the society and duly approved by the Annual General Body.
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 Coop Society?	Yes, Society is maintaining record of all fixed assets owned by the Society and periodic review is being done.  The society does not have any Cash Credit Limit.
p) Whether the monthly expenditures of society are being approved in the ensuing managing committee meetings, if not reasons for same must explained in detail?	Yes
q) In respect of T/C Society, Cooperative Banks and Stores whether the respective Cooperative Society is reviewing the Cash Credit Limits and restricting its future loaning/ credit to good Parties only.	N.A.
r) A certificate shall be obtained from the custodian of records regarding documents and cash/ certifying the possession thereof.	Certificate enclosed as per Annexure "C"
s) The details of various Bank Accounts being maintained by the society as also the securities and investment of the society along with the addresses.	Closing balance of all the bank account are enclosed
t) Account numbers of the Banks and comments on the banks reconciliation statement.	All Bank accounts have been reconciled subject to certain outstanding entries pending for clearance as on 31.03.2019.

Our comments on the items appearing in the Balance Sheet and Profit & Loss Account are as under:

Our comments on the items appearing in the Balance Sheet and Profit & Loss Account are as under:

#### 1. BALANCE SHEET:

##### A. LIABILITIES:

##### I. SHARE CAPITAL:

There has been no change in the balance of Share capital as per details are given here under:



<b>Share Capital as on 31.3.18</b> 1440000.00	<b>Received during the year from members newly enrolled</b> 00.00	<b>Refunded during the year to members expelled/resigned</b> 00.00	<b>Share Capital as on 31.03.2019</b> 1440000.00
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## II. RESERVE FUND AND OTHER FUNDS:

The comparative position of the various funds maintained by the society as on 31.3.2019 and 31.3.2018 are given as under:

<u>SI. No.</u>	<u>Particulars</u>	<u>As on 31.3.18</u>	<u>Addition</u>	<u>Utilization</u>	<u>As on 31.3.2019</u>
1.	Minor Development Fund	187598.00	---	---	187598.00
2.	Building Development Fund	(652093.00)	(446826.00)	---	(1098919.00)
3.	Common Good Fund	9475186.33	---	---	9475186.33
4.	General Reserve	1159181.68	---	---	1159181.33
5.	Religious/Culture Fund	246608.00	25420.00	---	272028.00
6.	Rain Water Harvesting Fund	61362.00	---	---	61362.00
	<b>Total</b>	<b>1937914.85</b>	<b>140000.00</b>	<b>350297.47</b>	<b>1727617.38</b>

The Statutory Reserve Fund represents accumulated amount appropriated out of profits of the Society over the years. Due to the deficit generated as per Income & Expenditure Account for the year under audit, the society has not made any contribution under the head Statutory Reserve Fund.

There has been no change in the balance outstanding under the head Minor Development Fund, Building Development Fund, Common Good Fund and Rain Water Harvesting Fund during the year under audit. However, balance under the Religious / Culture Fund has been increased to Rs.272028.00 as on 31.03.2019 as against Rs.216608.00 on 31.03.2018 due to contribution of Rs.25742.00 received from a few members.

The deficit under the head Building Development Fund has been further increased to Rs.1098910.00 as on 31.3.2019 from Rs.652093.00 as on 31.3.2018 due to additional deficit made during the year of Rs.446826.00.

## III. CURRENT LIABILITIES & PROVISIONS:

### a) Co-operative Education Fund:

The balance outstanding under this head of Rs.144/- represents Co-operative Education Contribution payable for the year 2018-19.

### b) Current Liabilities:

The comparative position of the various Liabilities and provisions as on 31.3.2018 and 31.3.2019 are given as under:

<u>SI. No.</u>	<u>Particulars</u>	<u>As on 31.3.18</u>	<u>Addition</u>	<u>Repaid</u>	<u>As on 31.3.2019</u>
1.	Bank OD A/c	688317.20	863077.91	----	1551395.11
2.	Sundry Creditors	239524.00	----	82426.00	157098.00
3.	Electricity Expenses Payable	221730.00	38490.00	----	260220.00
4.	Telephone Expenses Payable	1808.00	----	1513.00	295.00
5.	Advances from Members	110919.00	----	78138.00	32781.00



6.	Electricity Subsidy	83817.00	----	73965.00	9852.00
7.	Security	841880.00	560776.00	----	1402656.00
8.	M/s SP Repcon Pvt. Ltd.	1467538.00	----	1391267.00	76271.00
		<u>3655533.20</u>	<u>1462343.91</u>	<u>1627309.00</u>	<u>3490568.11</u>

During the year under audit, the society has received an additional contribution of Rs.560776.00 towards security, being refundable.

**c) Other Liabilities:**

**1. TDS Payable - Rs.224.00**

The amount of TDS payable has been paid during the m/o Apl., 2019.

**2. Education Fund - Rs.144.00**

The provision has been made towards payment of Co-op Education Fund of Rs.144.00 for the FY' 2018-19.

**B. ASSETS:**

**I. CASH IN HAND & WITH BANK**

**a. Cash in hand:**

The management of the Society has furnished us a Certificate confirming, cash in hand of Rs.8728.00 as on 31.3.2019.

**b. Cash with Bank:**

The position of bank balances as on 31.3.2019 is given hereunder:

<u>Sl. No.</u>	<u>Name of the Bank</u>	<u>Nature of Account</u>	<u>Balance as on 31.3.2019 as per Ledger</u>	<u>Balance as on 31.3.2019 as per Passbook</u>
i.	State Bank of India	Saving	19851.93	19851.93
ii.	Syndicate Bank	Saving	962777.44	962777.44
iii.	Syndicate Bank (Religious/Culture)	Saving	61725.19	61725.19
iv.	Fixed Deposit (Religious/Culture)	Fixed Deposit	88356.82	82014.91
v.	Fixed Deposit (Syndicate Bank)	Fixed Deposit	5304544.00	5108341.01

The balance outstanding as on 31.3.2019 as per the books of above mentioned bank accounts has been reconciled with the balance outstanding as per bank Pass Book as on that date as per Bank Reconciliation Statement submitted to us by the Society. The bank balance confirmation certificate and certificate towards interest credited by the banks in their account have been obtained are enclosed with our report.

**C. INVESTMENTS & DEPOSITS:**

The comparative position of various investments and deposits in Shares of Other Co-op. Societies as on 31.3.2018 and 31.3.2019 are as under:



<u>Sl. No.</u>	<u>Particulars</u>	<u>Balance outstanding as on</u>	
		<u>31.3.2018</u>	<u>31.3.2019</u>
1.	<u>Investment in Shares of Other Companies:</u>		
a.	Federation CGHS Ltd.	5000.00	5000.00
b.	DCHFC Ltd.	5000.00	5000.00
2.	Security Deposits	61750.00	61750.00

The balance outstanding under the head Investment and Security Deposit are remained unchanged during the year under audit.

**D. Loan & Advances:**

**a) TDS Recoverable - Rs.85315.44**

This represent the amount of Tax Deducted at Source for the AY 2019-20 by bank and tenants while making the payment of interest on fixed deposits and rent respectively.

**E. FIXED ASSETS:**

Refer Schedule - IV attached with the Balance Sheet.

**2. INCOME AND EXPENDITURE ACCOUNT:**

During the year under audit, the society has generated a net deficit of Rs.56845.50 as against the net deficit of Rs.61914.85 generated during the previous year after meeting the administrative and other expenses. The details of expenses of Rs.8759606.79 incurred during the current year ended on 31.3.2019 as against Rs.9556245.81 during the previous year including depreciation are available in Income & Expenditure Account attached herewith. This show an marginal decrease in expenses during the current year as compared to previous year. During the year under audit, a major contributor of expenses incurred is under the head Salary & Allowances, Repair & Maint. And Electricity Expenses.

For L K KAPOOR & CO.  
Chartered Accountants  
FRN: 08099N

*L K Kapoor*

( CA L K KAPOOR )

Prop.

Ms. No.: 086942



Place: New Delhi.

Date : 07.09.2019

PART 'C'  
AUDIT OBJECTIONS AND SUGGESTIONS:

1.	Balance of all the members, outside parties, i.e. debtors, creditors whether having a debit balance or credit balance as on the close of the year, should be got confirmed from the respective parties. The difference, if any, should be reconciled.
2.	In respect of matters with defaulter members, it is advised to refer all issues to the RCS for recoveries of dues in the larger interest of the society.

Place: New Delhi.  
Date : 07.09.2019

For L K KAPOOR & CO.  
Chartered Accountants  
FRN: 08099N

  
( CA L K KAPOOR )  
Prop.  
Ms. No.: 086942



NOTES ON ACCOUNTS AND ACCOUNTING POLICIES:

I. NOTES ON ACCOUNTS

1. No contingent liability is the contention of the Society.
2. No provision for PF, ESI & Leave encasement is the contention of the Society.
3. In the opinion of the management of the Society, current assets, loans and advances and investments are approximately of the value stated, if realized in the ordinary course of business. The provision of depreciation and all known liabilities are adequate and not in excess of the amount reasonably necessary.
4. Previous Year figures were regrouped or rearranged where ever considered necessary.

II. ACCOUNTING POLICIES:

A. Fixed Assets:

Fixed Assets are recorded at cost of acquisition and construction thereto.

B. Depreciation:

Depreciation has been charged on written down value method basis at the rates prescribed by the Income Tax Rules. This is on same basis as in earlier years.

C. Recognition of Income & Expenditures:

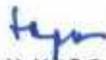
Income and expenditure are recognized on mercantile basis. There is no change in the method of recognition of income and expenditures as compared to previous year.

D. Retirement Benefits:

Provision for retirement benefits in respect of gratuity, leave encasement, etc. has not been made, as not applicable.

For L K KAPOOR & CO.  
Chartered Accountants  
FRN: 08099N

Place: New Delhi.  
Date : 07.09.2019

  
( CA L K KAPOOR )  
Prop.  
Ms. No. 086942



**JANAKI CO-OPERATIVE GROUP HOUSING SOCIETY LTD.**  
PLOT NO. 7, SECTOR-22, PHASE- I, DWARKA, NEW DELHI-110077

15

BALANCE SHEET AS ON 31/03/2019

PREVIOUS YEAR AMOUNT (Rs.)	LIABILITIES	CURRENT YEAR AMOUNT (Rs.)	PREVIOUS YEAR AMOUNT (Rs.)	ASSETS	CURRENT YEAR AMOUNT (Rs.)
	<b>CAPITAL ACCOUNT</b>				
	<b>SHARE MONEY</b>		155,835,203.72	<b>FIXED ASSETS</b>	155,808,492.72
1,440,000.00	144 Share @ Rs. 10,000/- each	1,440,000.00		WDV AS ON 31/3/2018 (As per Schedule -IV Attached)	
	<b>MINOR DEVELOPMENT FUND</b>			<b>INVESTMENT</b>	
187,598.00	Minor Development Fund	187,598.00	5,000.00	FEDRATION C.G.H.S LTD. (MEMBERSHIP)	5,000.00
			5,000.00	DCHFC LTD. (SHARE)	5,000.00
	<b>BUILDING REPAIR FUND</b>			<b>CURRENT ASSETS AND LOAN &amp; ADVANCES</b>	
(463,517.00)	Building Repair Fund	(700,343.00)		<b>CURRENT ASSETS</b>	
(188,576.00)	Salary A/c (Civil Engineers)	(398,576.00)	(1,098,919.00)	<b>SUNDRY DEBITOR (S.P REPCON PVT. LTD.)</b>	
				<b>SUNDRY DEBITOR (MAINT. RECEIVABLE)</b>	772,536.00
9,475,186.33	COMMON GOOD FUND	9,475,186.33		(As per Schedule -V Attached)	
				<b>CASH AND BANK ACCOUNTS</b>	
1,159,181.68	GENERAL RESERVE	1,159,181.68		CASH IN HAND	8,728.00
				STATE BANK OF INDIA-6597	19,851.93
246,608.00	RELIGIOUS / CUTURE FUND	272,028.00		SYNDICATE BANK-1180	962,777.44
				SYNDICATE BANK (RELIGIOUS CULTURE)-2624	61,725.19
152,096,643.95	LAND MONEY & FLAT MONEY	152,096,643.95		FIXED DEPOSITED (RELIGIOUS / CULTURE )	82,014.91
				FIXED DEPOSITED (SYNDICATE BANK)	5,108,341.01
61,362.00	RAIN WATER HARVESING	61,362.00		INTEREST ON FDR (ACCURED)	-
				<b>LOAN &amp; ADVANCES</b>	
	<b>CURRENT LIABILITIES</b>			SECURITY DEPOSITS	61,750.00
688,317.20	BANK OD A/C	1,551,395.11		TDS ON FDR RECEIABLEVE	85,315.44
239,524.00	SUNDRY CREDITOR (As per Sehedule -I Attached)	157,098.00			
221,730.00	ELECTRICITY EXPENSE PAYABLE (BRPL)	260,220.00		<b>PROFIT &amp; LOSS A/C</b>	
1,808.00	TELEPHONE EXPENS PAYABLE	295.00		DEBIT BAL. AS PER LAST YEAR	4,045,638.93
110,919.00	ADVANCE FROM MEMBERS (TOWARDS MAINT.) (As per Sehedule -II Attached)	32,781.00		ADD: EXCESS OF EXPENDITURE FROM	56,845.50
83,817.00	EIECTRICITY SUBSIDY (As per Sehedule -III Attached)	9,852.00			
841,880.00	SECURITY (M/S S.P REPCON PVT. LTD.)	1,402,656.00			
1,467,538.00	M/S S.P REPCON PVT. LTD.	76,271.00			
5,000.00	ACCOUNTING CHARGES PAYABLE	-			
61,500.00	SALARY A/C PAYABLE	-			
12,300.00	TDS PAYABLE	224.00			
144.00	COOPEARATIVE EDUCATION FUND	144.00	3,490,936.11		
<b>167,748,964.16</b>	<b>TOTAL (Rs.)</b>	<b>167,084,017.07</b>	<b>167,748,964.16</b>	<b>TOTAL (Rs.)</b>	<b>167,084,017.07</b>

Accounting Policies and Notes to Account - As Per Annexure - I.  
As per our report of even date attached.  
For Lalit Kumar Kapoor & Co.  
Chartered Accountants  
FRN :- 008099N



FOR JANAKI CO-OPERATIVE GROUP HOUSING SOCIETY LTD.

(CA. Lalit Kumar Kapoor)  
Prop.  
Ms. No.: 086942

(KAMLESH KUMAR JHA)  
VICE - PRESIDENT

(RAJIV KUMAR)  
HONY. SECRETARY

(SHYAM-CHANDRA JHA)  
TREASURER

Place: New Delhi.  
Date : 07-09-2019

**JANAKI CO-OPERATIVE GROUP HOUSING SOCIETY LTD.**  
**PLOT NO. 7, SECTOR-22, PHASE- I, DWARKA, NEW DELHI-110077**  
**INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31/03/2019**

PREVIOUS YEAR AMOUNT (Rs.)	EXPENDITURE	CURRENT YEAR AMOUNT (Rs.)	PREVIOUS YEAR AMOUNT (Rs.)	INCOME	CURRENT YEAR AMOUNT (Rs.)
-	ADMINISTRATOR'S EXPENSE	87,051.00	5,592,602.00	ELECTRICITY CHARGES (RECEIPTS)	5,066,345.00
1,315,957.00	SALARY & ALLOWANCES	1,448,844.00	600.00	DIVIDEND	600.00
-	AUDIT FEE	13,952.00	387,026.80	INTEREST FROM FDR /SAVING A/C (RECEIPTS)	392,280.29
18,255.00	MISC. EXPENSE	19,356.00	154,541.00	INTEREST RECEIVED FROM RESIDENTS	230,240.00
8,014.00	AGM/SGBM MEETING EXPENSE	14,158.00	2,246,400.00	MAINTENNANCE CHARGES (RECEIPTS)	2,419,200.00
3,202.00	BANK CHARGES	4,282.00	16,640.00	INTEREST RECED FROM BSES	18,937.00
16,380.00	CONVEYANCE EXP.	25,266.00	1,758.16	INTEREST RECED FROM INCOME TAX REFUND	-
50,564.00	DEPRECIATION ON ASSETS	35,822.00	1,020.00	MEMBERSHIP TRANSFER FEES	2,040.00
-	ELECTION EXPENSE	42,649.00	35,537.00	POWER BACK/GENSET (RECEIPTS)	66,238.00
1,000.00	FEDERATION -DWARKA	-	129,600.00	RELIGIOUS/ CULTURE ACTIVITIES (RECEIPTS)	172,800.00
85,965.81	INTEREST ON SYNDICATE OD A/C	161,897.91	36,500.00	AMUL MILK BOOTH (RENT)	42,500.00
20,069.00	TELEPHONE EXP.	18,479.00	42,000.00	ADVERTISEMENT IN LIFT (RENT)	47,500.00
6,439.00	OFFICE EXPENSE	11,451.00	21,034.00	SCRAP MATERIAL SALE (RECEIPTS)	28,600.00
600.00	STAFF WELFARE EXPENSE	-	713,239.00	ELECTRICITY SUBSIDY (RECEIPTS) BSES	-
42,896.00	BUILDING INSURANCE (ORIENTAL INSURANCE CO.)	39,756.00	115,833.00	OTHER/ MISC. INCOMES	60,883.00
1,008,786.00	REPAIR & MAINTENANC EXPENSE	1,075,558.00	-	TATASKY BROADBAND RENT (RECEIPTS)	90,000.00
1,490.00	HORTICULTURE EXPENSE	790.00	-	PARK/ HALL FUNCTION CHARGES (RECEIPTS)	34,598.00
-	RAIN WATER HARVESTING EXP.	16,800.00	-	TENANT SHIFTING CHARGES (RECEIPTS)	30,000.00
-	WATER CHARGES (DJB)	29,163.00	-		
6,369,843.00	ELECTRICITY EXPENSE (BSES RAJDHANI POWER LTD.)	5,040,133.00			
425,848.00	HOUSE KEEPING EXPENSE	454,188.00			
28,510.00	FESTIVAL EXENSE (DIWALI & HOLI CELEBRATIONE EXP.)	83,150.00			
57,684.00	RELIGIOUS / CULTURE ACTIVITIES EXPENSE	67,960.00			
-	PREVIOUS YEAR AJUSTMENT (ACCURED INTT.)	49,731.88			
90,400.00	LEGAL & PROFESSINAL CHARGES	17,400.00			
4,199.00	MEETING EXPENSE	1,625.00	61,914.85	NET LOSS	56,845.50
144.00	COOPEARTIVE EDUCATION FUND	144.00			
<b>9,556,245.81</b>	<b>TOTAL (Rs.)</b>	<b>8,759,606.79</b>	<b>9,556,245.81</b>	<b>TOTAL (Rs.)</b>	<b>8,759,606.79</b>

Accounting Policies and Notes to Account - As Per Annexure - I.  
 As per our report of even date attached.

For Lalit Kumar Kapoor & Co.  
 Chartered Accountants  
 FRN :- 008099N

FOR JANAKI CO-OPERATIVE GROUP HOUSING SOCIETY LTD.

Place: New Delhi.  
 Date : 07-09-2019

(CA. Lalit Kumar Kapoor)  
 Prop.  
 Ms. No.: 086942



(KAMLESH KUMAR JHA)  
 VICE-PRESIDENT

(RAJIV KUMAR)  
 HONY. SECRETARY

(SHYAM CHANDRA JHA)  
 TREASURER



(17)

**JANAKI CO-OPERATIVE GROUP HOUSING SOCIETY LTD.**  
**PLOT NO. 7, SECTOR-22, PHASE- I, DWARKA, NEW DELHI-110077**

**RECEIPTS & PAYMENTS A/C FOR THE YEAR ENDED 31/03/2019**

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
<b>OPENING BALANCE</b>		<b>BUILDING REPAIR EXPENSE</b>	
CASH	9,769.00	S.P REPCON PVT. LTD.	8,844,500.00
STATE BANK OF TRAVANCORE	18,352.93	K.P INFRA & CO. (BUILDING REPAIR EXP)	218,785.00
SYNDICATE BANK A/C	610,819.17	SHERAWAT PAINT & HARDWARE	55,946.00
SYNDICATE BANK (RELIGIOUS / CULTURE A/C)	54,302.86	WATER CHARGES (DJB)	43,001.00
FIXED DEPOSITED (SYNDICATE BANK)	5,016,649.88	NIRANJAN ROURTRAY	81,565.00
SECURITY DEPOSITS	61,750.00	DASHARATH SHARMA (BUILDING REPAIR EXP.)	7,150.00
FIXED DEPOSITED (RELIGIOUS / CULTURE)	<u>75,198.00</u>	DIWAN SPUN PIPES (BUILDING REPAIR EXP.)	88,500.00
	5,846,841.84	SHIV SHAKTI MARBLES & GRANITE	8,154.00
FIXED DEPOSIT MATURITY	506,576.79	KALIMULLAHA ANASARI (BUILDING REPAIR EXP.)	43,680.00
LIFT ADVERTIMENT (RENT) RECEIPTS	47,500.00	SALARY A/C ' S (CIVIL ENGINEER)	210,000.00
DIVIDEND	600.00	SALARY A/C ' S PAYABLE (CIVIL ENGINEER)	17,000.00
INTEREST FROM BANK	27739.81	BUILDING REPAIR EXPENSE	12,694.00
RENT FROM AMUL BOOTH (RECEIPTS)	42,500.00	TDS A/C	227,025.00
ELECTRICITY CHARGES (RECEIPTS) STAFF	20,226.00	<b>LIFT MODERATION EXPENSE</b>	
ELECTRICITY CHARGES (RECEIPTS) AMUL BOOTH	16,531.00	OMEX ELEVATOR INDIA PVT. LTD.(LIFT AMC & MODERATION )	479,316.00
MAINTENANCE CHARGES, BUILDING REPAIRNG, RELIGIOUS & ELECTRICITY & ETC. (RECEIPTS)	18,225,655.95	<b>GENERAL REPAIR &amp; MAINT. EXP</b>	
TENANT SHIFTING CHARGES	16,000.00	OMEX ELEVATOR INDIA PVT. LTD.(LIFT AMC & EXP. )	163,395.00
INTEREST FROM AMUL BOOTH (RECEIPTS)	209.00	CITI SECURITAS (SECURITY SERVICES)	67,280.00
OTHER/ MISC INCOME	60,633.00	CITI NCR SECURITAS (SECURITY SERVICES)	851,506.00
PARK / COMMUNITY HALL BOOKING (RECEIPTS)	31,998.00	JAGLAN FILLING STATION (GENSET DIESEL EXP.)	66,270.00
MEMBERSHIP TRANSFER FEE	2,040.00	JAY ENGINEERS (GENSET AMC EXP.)	16,000.00
TATA SKY BROADBAND RENT	90,000.00	BSR POWR CORPORATION (GENSET BATTERY)	17,000.00
SCRAP MATERIAL SALE	28,600.00	CCTV SDVR EXP. (BAJAJ INFOTECH SYSTEM)	51,319.00
RELIGIOUS / CULTURE FUND DONATION (RECEIPTS)	25,420.00	ABS ELECTRICALS (TRANSFER REPAIR EXP.)	10,384.00
		ABS ELECTRICALS (TRANSFER REPAIR EXP.) PAYABLE	20,237.00
		RACHNA WATER WELL ENGINEERS (RWH)	16,800.00
		RADHEY SHYAM (PLUMBER)	20,000.00
		SHERAWAT PAINT & HARDWARE (GENERAL EXP.)	53,298.00
		SHIVOM SANITATINY SERVICES (REGD.) HOUSEKEEPING EXP.	469,967.00
		V.K ENGINEERS (FIRE FIGHTING SYSETMS REPAIR PAYABLE)	26,450.00
		YASH ENETERPRISES (INTERCOM AMC)	18,000.00
		WATER PLANT RUNNING EXP.	14,495.00
		ADMINISTRATOR'S EXPENSE	87,051.00
		ACCOUNTING CHARGES	65,500.00
		ACCOUNTING PAYABLE CHARGES	5,000.00
		AGM/SGBM MEETING EXP.	14,158.00
		AUDIT FEE	13,952.00
		BANK CHARGES	8,279.00
		CONVEYANCE EXP.	25,266.00
		ELECTION EXP	42,649.00
		INTEREST ON SYNDICATE OD A/C	161,897.91
		MEETING EXP.	1,625.00
		MOB. EXP. (MR. PATHAK)	1,200.00
		MOB. EXP. (RAJVEER ELECTRCIAN)	1,200.00
		MOB. EXP. (SUNIL KUMAR)	2,400.00

**Janaki Co-op Group Housing Society Ltd.**

V.   
President

  
Secretary

  
Treasurer



OFFICE EXP.	11,451.00
POSTAGE & COURIER EXP.	2,756.00
PRINTING & STATIONERY EXP.	15,793.00
PROFESSIONAL CHARGES	17,400.00
SALARY A/C	432,704.00
SALARY PAYABLE A/C	61,500.00
TELEPHONE EXP.	3,679.00
TELEPHONE EXP PAYABLE.	1,808.00
BUILDING INSURANCE (ORIENTAL INSURANCE CO.)	39,756.00
HORTICULTURE EXPENSE	790.00
WATER CHARGES (DJB)	29,163.00
ELECTRICTY EXPENSE (BRPL) PAYABLE	221,730.00
ELECTRICTY EXPENSE (BRPL)	4,762,870.00
TRASNSFORMER REPAIR EXP.	3,500.00
GROUND RENT TO DDA	90,800.00
HOUSEKEEPING EXPENSE (MATERIAL)	16,724.00
FESTIVAL EXPENSE	29,990.00
DIWALI EXPENSE	18,055.00
PANDIT'S SALARY A/C	84,000.00
RELIGIOUS / CULTURE ACTIVITIES EXP.	67,960.00
HOLI CELEBRATION EXP	35,105.00
REPAIR & MAINT. (ELECTRICALS)	35,695.00
REPAIR & MAINTENANCE CHARGES	49,212.00
REPAIR & MAINT. (BASEMENT ROOM)	5,156.00
REPAIR & MAINT. (FIXED ASSETS)	340.00
REPAIR & MAINT. (PLUMBERS)	7,545.00
<b>CLOSING BALANCE</b>	
CASH	8,728.00
STATE BANK OF INDIA	19,851.93
SYNDICATE BANK A/C	951,283.44
SYNDICATE BANK (RELIGIOUS / CULTURE A/C)	61,725.19
FIXED DEPOSITED (SYNDICATE BANK)	5,108,341.01
FIXED DEPOSITED (RELIGIOUS / CULTURE)	82,014.91
SECURITY DEPOSITS	61,750.00
	<b>24,293,694.48</b>

TOTAL (Rs.) 24,989,071.39

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Accounting Policies and Notes to Account - As  
 Per Annexure - I.  
 As per our report of even date attached.  
 For Lalit Kumar Kapoor & Co.  
 Chartered Accountants  
 FRN: 008099N

FOR JANAKI CO-OPERATIVE GROUP HOUSING SOCIETY LTD

  
 ( KAMLESH KUMAR JHA )  
 VICE- PRESIDENT

  
 ( RAJIV KUMAR )  
 HONY. SECRETARY

  
 (SHAYAM CHANDRA JHA)  
 TREASURER

Place: New Delhi.  
Date : 07-09-2019

  
 (CA. Lalit Kumar Kapoor)  
 Prop.  
 Ms. No.: 086942

