

Dy. No. _____ Date: _____

Total Pages: _____

CHECK LIST FOR SUBMISSION OF AUDIT REPORT

1. Name of the CA/Auditor : Jagdish Mantri & 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 & 01.04.2019 to 31.03.2020
4. Zone : South West , New Delhi
5. Net Profit : (-) Rs.60,494.93
6. Education Fund Rs. : 144.00 Receipt No. 28928 & date 26/11/2020 Page No. 58
7. Appointment Letter No. : E-mail dated 31.07.2020 Page No. 55
8. Admission Audit Fee (with fee Bill): Rs.15755/- Page No. 55

Audit report on form A, B & C along with following enclosures: - (Page No. 44 to 54)

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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



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JAGDISH MANTRI & CO.
Chartered Accountants



INDEPENDENT AUDITORS' REPORT

To
The Members of
Janaki Co-operative Group Housing Society Ltd.,
Plot No.7, Sec- 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 31st March, 2020 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 :

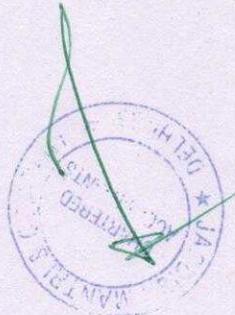
1. In our opinion, the Balance Sheet and Income and Expenditure Account and Receipt & Payment Account dealt with by this Report are in conformity with the books of accounts maintained by the society.
2. In our opinion proper Books of Accounts as required by Act, the Rules and bye-laws have been kept 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 31st March, 2020.

(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.

Place: New Delhi.
Date: 07.11.2020



For JAGDISH MANTRI & CO.
Chartered Accountants

(CA. JAGDISH GUPTA)
PARTNER
Ms. No. 085353

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PART -A
PREVIOUS YEAR 2018-2019

	Observations	Comments
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.	The society is in process of obtaining confirmation from the respective parties.
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.	Society is taking efforts to recover dues from defaulters.

For JAGDISH MANTRI & CO.
Chartered Accountants

(CA. JAGDISH GUPTA)
PARTNER
Ms.No. 085353

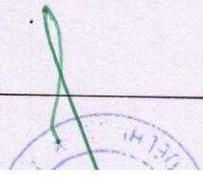


PLACE: NEW DELHI

DATED: 07.11.2020

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, a few 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 ratio 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.



	<p>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.</p>
<p>h) Details of claims if any against the members and outside parties, not being pursued properly and proceedings not launched within period of limitation.</p>	<p>No</p>
<p>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?</p>	<p>Yes, It is reported that the society is exercising the financial material management and control to keep the project cost as low as possible.</p> <p>It is reported that Allotment policy is in accordance with rules of RCS/DDA.</p>
<p>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?</p>	<p>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.</p>
<p>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?</p>	<p>List enclosed as per Annexure "B"</p> <p>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.</p>
<p>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</p>	<p>As informed to us, office bearers do not suffer from disqualification contained in section 31 read with Rules 59 and 60.</p>



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:

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:



<u>Share Capital as on 31.3.19</u> 1440000.00	<u>Received during the year from members newly enrolled</u> 00.00	<u>Refunded during the year to members expelled/resigned</u> 00.00	<u>Share Capital as on 31.03.2020</u> 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 31.3.2020 and 31.3.2019 are given as under:

<u>SI. No.</u>	<u>Particulars</u>	<u>As on 31.3.19</u>	<u>Addition</u>	<u>Utilization</u>	<u>As on 31.3.2020</u>
1.	Minor Development Fund	187598.00	83000.00	---	270598.00
2.	Building Development Fund	(1098919.00)	526587.00	---	(572332.00)
3.	Common Good Fund	9475186.33	---	---	9475186.33
4.	General Reserve	1159181.68	---	---	1159181.68
5.	Religious/Culture Fund	272028.00	---	23000.00	249028.00
6.	Rain Water Harvesting Fund	61362.00	---	---	61362.00
	Total	<u>10056437.01</u>	<u>609587.00</u>	<u>23000.00</u>	<u>10643024.01</u>

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 Common Good Fund and Rain Water Harvesting Fund during the year under audit. However, balance under the Religious / Culture Fund has been decreased to Rs.249028.00 as on 31.03.2020 as against Rs.272028.00 on 31.03.2019 due to utilization by Rs.23000.00 during the year under audit.

The deficit under the head Building Development Fund has been further decreased to Rs.572332.00 as on 31.3.2020 from Rs.1098919.00 as on 31.3.2019 due to contribution received by members by Rs526587.00 made during the year.

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 2019-20.

b) Current Liabilities:

The comparative position of the various Liabilities and provisions as on 31.3.2020 and 31.3.2019 are given as under:

<u>SI. No.</u>	<u>Particulars</u>	<u>As on 31.3.2019</u>	<u>Addition</u>	<u>Repaid</u>	<u>As on 31.3.2020</u>
1.	Bank OD A/c	1551395.11	----	1551366.62	28.49
2.	Sundry Creditors	157098.00	----	96774.00	60324.00
3.	Electricity Expenses Payable	260220.00	----	120879.00	139341.00
4.	Telephone Expenses Payable	295.00	----	295.00	0.00
5.	Advances from Members	32781.00	16675.00	----	49456.00

6.	Electricity Subsidy	9852.00	228248.00	----	238100.00
7.	Security	1402656.00	197239.00	----	1599895.00
8.	Due to S P Repcon Pvt. Ltd.	76271.00	0.00	----	0.00
9.	Security Dep with Harshlay innovative Engg Pvt Ltd	<u>0.00</u>	<u>100000.00</u>	<u>0.00</u>	<u>100000.00</u>
		<u>3490568.11</u>	<u>542162.00</u>	<u>1769314.62</u>	<u>2187144.49</u>

During the year under audit, the society has received an additional contribution of Rs.197239.00.00 towards security, being refundable.

c) Other Liabilities:

1. TDS Payable - Rs.9955.00

The amount of TDS payable has been paid during the m/o Apl., 2020.

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' 2019-20.

B. ASSETS:

I. CASH IN HAND & WITH BANK

a. Cash in hand:

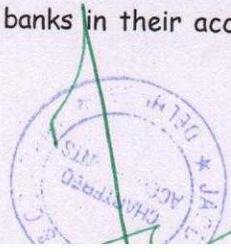
The management of the Society has furnished us a Certificate confirming, cash in hand of Rs.9912.00 as on 31.3.2020.

b. Cash with Bank:

The position of bank balances as on 31.3.2020 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 31.3.2020 as per Passbook</u>
i.	State Bank of India	Saving	20535.93	20535.93
ii.	Syndicate Bank	Saving	639598.61	639598.61
iii.	Syndicate Bank (Religious/Culture)	Saving	70919.78	70919.78
iv.	Fixed Deposit (Religious/Culture)	Fixed Deposit	89826.91	89826.91
v.	Fixed Deposit (Syndicate Bank)	Fixed Deposit	5434518.07	5434518.07

The balance outstanding as on 31.3.2020 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 31.3.2020 and 31.3.2019 are as under:

<u>Sl. No.</u>	<u>Particulars</u>	<u>Balance outstanding as on</u>	
		<u>31.3.2019</u>	<u>31.3.2020</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.	<u>Security Deposits</u>	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.41103/-

This represent the amount of Tax Deducted at Source for the AY 2020-21 by bank and tenants while making the payment of interest on fixed deposits and rent respectively.

E. FIXED ASSETS:

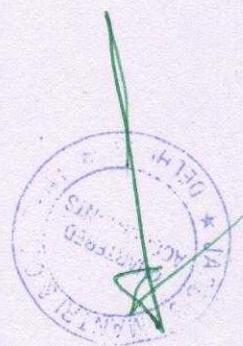
Refer Schedule - IV attached with the Balance Sheet.

2. INCOME AND EXPENDITURE ACCOUNT:

During the year under audit, the society has generated a net deficit of Rs.60494.93 as against the net deficit of Rs.56845.50 generated during the previous year after meeting the administrative and other expenses. The details of expenses of Rs.9172659.38 incurred during the current year ended on 31.3.2020 as against Rs.8759606.79 during the previous year including depreciation are available in Income & Expenditure Account attached herewith. This show a marginal increase 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, Security Charges, Repair & Maint. and Electricity Expenses.

For JAGDISH MANTRI & CO.
Chartered Accountants

(CA. JAGDISH GUPTA)
PARTNER
Ms.No. 085353



PLACE: NEW DELHI
DATED: 07.11.2020

PART 'C'
AUDIT OBJECTIONS AND SUGGESTIONS:

- 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.
- 02 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.
- 03 In few cases it was observed that TDS was deducted on GST charged by the parties in bill. It is suggested that TDS should not be charged on GST billed.

For JAGDISH MANTRI & CO.
Chartered Accountants

(CA. JAGDISH GUPTA)

PARTNER

Ms.No. 085353

PLACE: NEW DELHI
DATED: 07.11.2020



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's figures have been regrouped, rearranged and re classified wherever 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 JAGDISH MANTRI & CO.
Chartered Accountants

(Handwritten signature in green ink)

(CA. JAGDISH GUPTA)
PARTNER
Ms.No. 085353

PLACE: NEW DELHI
DATED: 07.11.2020

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

BALANCE SHEET AS ON 31/03/2020

PREVIOUS YEAR AMOUNT (Rs.)	LIABILITIES	BALANCE SHEET AS ON 31/03/2020		ASSETS	CURRENT YEAR AMOUNT (Rs.)
		CURRENT YEAR AMOUNT (Rs.)	PREVIOUS YEAR AMOUNT (Rs.)		
	CAPITAL ACCOUNT				
	SHARE MONEY		155,808,492.72	FIXED ASSETS	155,777,376.72
1,440,000.00	144 Share @ Rs. 10,000/- each	1,440,000.00		WDV AS ON 31/3/2020 (As per Schedule -IV Attached)	
	MINOR DEVELOPMENT FUND			INVESTMENT	
187,598.00	Minor Development Fund	270,598.00	5,000.00	FEDERATION C.G.H.S LTD. (MEMBERSHIP)	5,000.00
	BUILDING REPAIR FUND		5,000.00	DCHFC LTD. (SHARE)	5,000.00
(1,098,919.00)	Building Repair Fund (As per Annexure-III Attached)	(572,332.00)			
	CORPUS FUND- LIFT & FIRE FIGHTING SYSTEM			CURRENT ASSETS AND LOAN & ADVANCES	
				CURRENT ASSETS	
9,475,186.33	COMMON GOOD FUND	2,278,584.00		SUNDRY DEBTOR (M/S HARSLEY INNOVATIVE)	566,921.00
				SUNDRY DEBTOR (MAINT. RECEIVABLE) (As per Schedule -V Attached)	1,718,774.00
1,159,181.68	GENERAL RESERVE	1,159,181.68		CASH AND BANK ACCOUNTS	
				CASH IN HAND	9,912.00
272,028.00	RELIGIOUS / CUTURAL FUND	249,028.00		STATE BANK OF TRAVANCORE/SBI-9597	20,535.93
				SYNDICATE BANK-1180	639,598.61
152,096,643.95	LAND MONEY & FLAT MONEY	152,096,643.95		SYNDICATE BANK (RELIGIOUS CULTURE)-2624:	70,919.78
				FIXED DEPOSIT (RELIGIOUS / CULTURE)	89,826.91
61,362.00	RAIN WATER HARVESTING	61,362.00		FIXED DEPOSIT (SYNDICATE BANK)	5,434,518.07
			6,243,438.48	INTEREST ON FDR (ACCRUED)	
	CURRENT LIABILITIES			LOAN & ADVANCES	6,265,311.30
1,551,395.11	BANK OD A/C	28.49		SECURITY DEPOSITS	61,750.00
157,098.00	SUNDRY CREDITOR (As per Schedule -I Attached)	60,324.00	147,065.44	AMUL MILK BOOTH (RENT) RECEIVABLE	4,000.00
260,220.00	ELECTRICITY EXPENSE PAYABLE (BRPL)	139,341.00		TDS ON FDR RECEIVABLE	41,103.00
295.00	TELEPHONE EXPENSES PAYABLE				
32,781.00	ADVANCE FROM MEMBERS (TOWARDS MAINT.) (As per Schedule -II Attached)	49,456.00		PROFIT & LOSS A/C	
9,852.00	ELECTRICITY SUBSIDY (As per Schedule -III Attached)		4,102,484.43	DEBIT BAL. AS PER LAST YEAR	4,102,484.43
1,402,656.00	SECURITY (M/S S.P REPON PVT. LTD.)	238,100.00		ADD: TDS RECEIVABLE	47,280.07
76,271.00	Due to S P Repcon Pvt Ltd	1,599,895.00		ADD: EXCESS OF EXPENDITURE FROM	60,494.93
	SECURITY (M/S HARSHLY INNOVATIVE ENG PVT	100,000.00			4,210,259.43
224.00	TDS PAYABLE	9,955.00			
144.00	COOPERATIVE EDUCATION FUND	144.00			
		2,197,243.49			
<u>167,084,017.07</u>	TOTAL (Rs.)	<u>168,655,495.45</u>	<u>167,084,017.07</u>	TOTAL (Rs.)	<u>168,655,495.45</u>

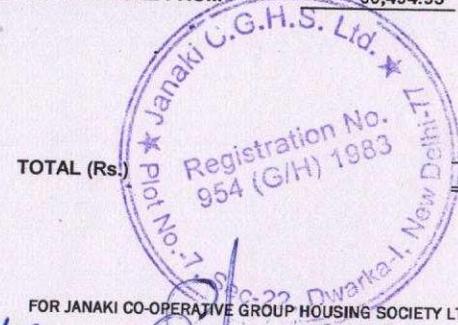
Accounting Policies and Notes to Account - As Per Annexure - I.
As per our report of even date attached.
For Jagdish Mantri & Co.
Chartered Accountants

(CA. Jagdish Mantri)
Partner
Ms. No.: 085353

(KAMLESH KUMAR JHA)
VICE- PRESIDENT

(RAJIV KUMAR)
SECRETARY

(SHYAM CHANDRA JHA)
TREASURER



FOR JANAKI CO-OPERATIVE GROUP HOUSING SOCIETY LTD.

Place: New Delhi.
Date 07.11.2020

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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 31/03/2020

PREVIOUS YEAR AMOUNT (Rs.)	EXPENDITURE	CURRENT YEAR AMOUNT (Rs.)	PREVIOUS YEAR AMOUNT (Rs.)	INCOME	CURRENT YEAR AMOUNT (Rs.)
87,051.00	ADMINISTRATOR'S EXPENSES		5,066,345.00	ELECTRICITY CHARGES (RECEIPTS)	5,221,439.00
498,204.00	SALARY & ALLOWANCES	591,666.00	600.00	DIVIDEND	600.00
866,640.00	SECURITY SERVICES (GUARDS)	978,672.00	392,280.29	INTEREST FROM FDR /SAVING A/C (RECEIPTS)	394,505.82
13,952.00	AUDIT FEE	15,424.00	230,240.00	INTEREST RECEIVED FROM RESIDENTS	240,925.00
19,356.00	MISC. EXPENSES	20,721.00	2,419,200.00	MAINTENANCE CHARGES (RECEIPTS)	2,678,400.00
15,783.00	AGM/SGBM MEETING EXPENSES	17,711.00	18,937.00	INTEREST RECEIVED FROM BSES	17,928.00
4,282.00	BANK CHARGES	2,362.00	2,040.00	MEMBERSHIP TRANSFER FEES	1,020.00
25,266.00	CONVEYANCE EXP.	10,120.00	66,238.00	POWER BACK/GENSET (RECEIPTS)	13,100.00
35,822.00	DEPRECIATION ON ASSETS	31,116.00	172,800.00	RELIGIOUS/ CULTURE ACTIVITIES (RECEIPTS)	172,800.00
42,649.00	ELECTION EXPENSE		42,500.00	AMUL MILK BOOTH (RENT)	48,000.00
	COVID-19 STAFF WELFARE EXP.	3,705.00	47,500.00	ADVERTISEMENT IN LIFT (RENT)	40,000.00
161,897.91	INTEREST ON SYNDICATE OD A/C	74,352.38	28,600.00	SCRAP MATERIAL SALE (RECEIPTS)	
18,479.00	TELEPHONE EXP.	18,818.00	60,883.00	OTHER/ MISC. INCOMES	18,448.00
11,451.00	OFFICE EXPENSE	1,881.00	90,000.00	TATASKY BROADBAND RENT (RECEIPTS)	120,000.00
39,756.00	BUILDING INSURANCE (ORIENTAL INSURANCE CO.)	75,523.00	34,598.00	PARK/ HALL FUNCTION CHARGES (RECEIPTS)	12,900.00
1,075,558.00	REPAIR & MAINTENANCE EXPENSES	1,473,763.00	30,000.00	TENANT SHIFTING CHARGES (RECEIPTS)	18,000.00
790.00	HORTICULTURE EXPENSES	4,840.00	-	WATER CHARGES (RECEIPTS)	29,163.00
16,800.00	RAIN WATER HARVESTING EXP.	12,980.00	-	COVID-19 -STAFF WELFARE (DONATION RECEIPTS)	14,041.00
29,163.00	WATER CHARGES (DJB)	20,530.00	-	EXTRA CAR PARKING PENALTY (RECEIPTS)	69,000.00
5,040,133.00	ELECTRICITY EXPENSE (BSES RAJDHANI POWER LTD.)	5,020,630.00	-	INTEREST FROM INCOME TAX REFUND	1894.63
454,188.00	HOUSE KEEPING EXPENSES	536,738.00	56,845.50	NET LOSS	60,494.93
235,110.00	RELIGIOUS / CULTURE ACTIVITIES EXPENSE	190,410.00			
49,731.88	PREVIOUS YEAR ADJUSTMENT (ACCRUED INTEREST)				
17,400.00	LEGAL & PROFESSIONAL CHARGES	60,000.00			
144.00	COOPERATIVE EDUCATION FUND	144.00			
	ADVERTISEMENT EXP.	10,553.00			
8,759,606.79	TOTAL (Rs.)	9,172,659.38	8,759,606.79	TOTAL (Rs.)	9,172,659.38

Accounting Policies and Notes to Account - As Per Annexure - I.
As per our report of even date attached.
For Jagdish Mantri & Co.
Chartered Accountants

Place: New Delhi.
Date : 07.11.2020

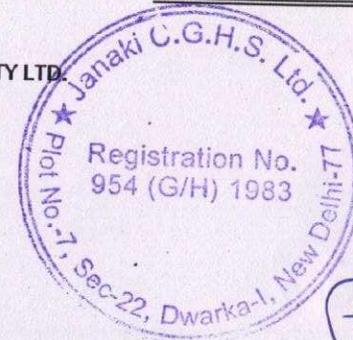
(CA. Jagdish Mantri)
Partner
Ms. No.: 085353

(KAMLESH KUMAR JHA)
VICE- PRESIDENT

FOR JANAKI CO-OPERATIVE GROUP HOUSING SOCIETY LTD.

(RAJIV KUMAR)
SECRETARY

(SHYAM CHANDRA JHA)
TREASURER



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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 31/03/2020

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
OPENING BALANCE			
CASH	8,728.00	BUILDING REPAIR EXPENSE	
STATE BANK OF SBI	19,851.93	S.P REPCON PVT. LTD.	3,735,742.00
SYNDICATE BANK A/C	962,777.44	BILL INNOVATIONS IINDIA (P) LTD	157,530.00
SYNDICATE BANK (RELIGIOUS / CULTURE A/C)	61,725.19	DBSD BUILDEARTH	137,284.00
FIXED DEPOSIT (SYNDICATE BANK)	5,108,341.01	HARSHLY INNOVATIVE ENG. PVT LTD	1,562,492.00
FIXED DEPOSIT (RELIGIOUS / CULTURE)	82,014.91	JUGANU MIRZA	399,925.00
		SHERAWAT BUILDERS	197,005.00
LIFT ADVERTISEMENT (RENT) RECEIPTS		SHERAWAT PAINT & HARDWARE	14,387.00
DIVIDEND	40,000.00	AARUSHI TRADING CORPORATION	75,614.00
INTEREST FROM BANK	600.00	SEDEKUL ISLAM	125,386.00
RENT FROM AMUL BOOTH (RECEIPTS)	23405.76	SALARY A/C 'S (CIVIL ENGINEER)	240,000.00
ELECTRICITY CHARGES (RECEIPTS) STAFF	44,000.00	BUILDING REPAIR EXPENSE	67,667.00
ELECTRICITY CHARGES (RECEIPTS) AMUL BOOTH	16,307.00	TDS A/C	141,379.00
ELECTRICITY CHARGES (RECEIPTS) TATA SKY DISH	13,926.00	RELIGIOUS & CULTURAL EXP.	30,000.00
MAINTENANCE CHARGES, BUILDING REPAIRING, CORPUS FUND, RELIGIOUS & ELECTRICITY & ETC (RECEIPTS)	35,839.00		
TENANT SHIFTING CHARGES	14,648,905.44	GENERAL REPAIR & MAINT. EXP	
INTEREST FROM AMUL BOOTH (RECEIPTS)	12,000.00	STREET LIGHT EXP. (M.V ELECTRICALS & CITIZEN ELECTRONICS)	120,511.00
OTHER/ MISC INCOME	129.00	OMEX LIFTS & OMEX ELEVATOR INDIA PVT. LTD.(LIFT EXP.)	317,081.00
PARK / COMMUNITY HALL BOOKING (RECEIPTS)	66,548.00	OMEX ELEVATOR INDIA PVT. LTD.(PAYABLE)	108,856.00
MEMBERSHIP TRANSFER FEE	12,900.00	CITI NCR SECURITAS (SECURITY SERVICES)	962,084.00
TATA SKY BROADBAND RENT	1,020.00	JAGLAN FILLING STATION (GENSET DIESEL EXP.)	13,064.00
SCRAP MATERIAL SALE	120,000.00	JAY ENGINEERS (GENSET AMC EXP.)	47,147.00
RELIGIOUS / CULTURE FUND DONATION (RECEIPTS)	19,750.00	BOOM BARRIER EXP. (RADIANT INFRATEL PVT LTD)	236,628.00
MS/ HARSHLY INNOVATIVE ENG. PVT. LTD (SECURITY)	7,000.00	CCTV EXPENSES. (RADIANT INFRATEL PVT LTD)	91,307.00
CAR STICKER (RECEIPTS)	100,000.00	ABS ELECTRICALS (TRANSFER REPAIR EXP.)	40,537.00
COVID-19 STAFF (DONATION) RECEIPTS	16,250.00	RAIN WATER HARVESTING EXP.	12,980.00
INCOME TAX REFUND INCLUDING INTEREST (RECEIPTS)	14,041.00	HOUSEKEEPING SERVICES	550,514.00
	39,930.00	HOUSEKEEPING EXPENSE (MATERIAL)	18,068.00
		V.K ENGINEERS (FIRE FIGHTING SYSETMS REPAIR)	72,216.00
		YASH ENTERPRISES (INTERCOM AMC)	19,620.00
		ACCOUNTING CHARGES	71,500.00
		AGM/SGBM MEETING EXP.	17,711.00
		AUDIT FEE	15,424.00
		BANK CHARGES	9,362.00
		CONVEYANCE EXP.	10,120.00
		ADVERTISEMENT EXP	10,553.00
		COVID-19 (STAFF WELFARE) EXP.	3,705.00
		INTEREST ON SYNDICATE OD A/C	74,342.38
		OFFICE EXP.	2,762.00
		POSTAGE & COURIER EXP.	1,250.00
		PRINTING & STATIONERY EXP.	19,471.00
		LEGAL & PROFESSIONAL CHARGES	60,000.00
		SALARY A/C	520,166.00
		TELEPHONE EXP.	18,818.00



Janaki Co-op Group Housing Society Ltd.

V. President

Secretary

Treasurer

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TELEPHONE EXP PA...	295.00
BUILDING INSURANCE (ORIENTAL INSURANCE CO.)	75,523.00
HORTICULTURE EXPENSES	4,840.00
WATER TANK CLEANING EXP.	8,850.00
WATER CHARGES (DJB)	20,530.00
ELECTRICITY EXPENSE (BRPL) PAYABLE	260,220.00
ELECTRICITY EXPENSE (BRPL)	3,934,690.00
ELECTRICITY AUDIT FEE (SUBSIDY EXP.)	29,700.00
RELIGIOUS / CULTURE ACTIVITIES EXP.	190,410.00
COOPERATIVE EDUCATION FUND	144.00
REPAIR & MAINT. (ELECTRICALS)	111,415.00
REPAIR & MAINTENANCE CHARGES	183,350.00
REPAIR & MAINT. (PLUMBERS)	60,503.00

CLOSING BALANCE

CASH	9,912.00	
STATE BANK OF TRAVANCORE / SBI	20,535.93	
SYNDICATE BANK A/C	639,598.61	
SYNDICATE BANK (RELIGIOUS / CULTURE A/C)	70,919.78	
FIXED DEPOSIT (SYNDICATE BANK)	5,434,518.07	
FIXED DEPOSIT (RELIGIOUS / CULTURE)	89,826.91	6,265,311.30

TOTAL (Rs.)

21,475,989.68

TOTAL (Rs.)

21,475,989.68

Accounting Policies and Notes to Account -
As Per Annexure - I.
As per our report of even date attached.
For Jagdish Mantri & Co.
Chartered Accountants

(CA. Jagdish Mantri)
Partner
Ms. No.: 085353

FOR JANAKI CO-OPERATIVE GROUP HOUSING SOCIETY LTD.

(KAMLESH KUMAR JHA)
VICE- PRESIDENT

(RAJIV KUMAR)
SECRETARY

(SHAYAM CHANDRA JHA)
TREASURER

Place: New Delhi.
Date : 07-11-2020



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