



Ref. No.

Date : 12-10-2023

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, 2023 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 exhibit our observations and objections concerning the society in accordance with the requirements of the



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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, 2023.

(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 P V R & Associates
Chartered Accountants
FRN 002979N

P. V. R.



(CA PUSHPINDER KUMAR)

PARTNER

Ms. No. 520258

Place: New Delhi.

Date: 12-10-2023

UDLN:23520258BG TJH JH055

PART -A
PREVIOUS YEAR 2022-2023

	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.
3.	In few cases, it was observed that bills were not books on its date.	Complied with.

For PVR & Associates
Chartered Accountants

ERN: 002979N

Pushpinder



(CA. PUSHPINDER KUMAR)
PARTNER

Ms.No. 520258

PLACE: NEW DELHI

DATED: 12-10-2023

UDIN: 23520258B6TJHJ3055

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 has 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



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 has Bank Overdraft facility on Fixed Deposits.
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 31.03.2023.

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 changes in the balance of Share capital as per details are given here under:

Share Capital as on 31.3.22	Received during the year from members newly enrolled	Refunded during the year to members expelled/resigned	Share Capital as on 31.03.2023
1440000.00	00.00	00.00	1440000.00



II. RESERVE FUND AND OTHER FUNDS:

The comparative position of the various funds maintained by the society as on 31.3.2023 and 31.03.2022 are given as under:

<u>SI. No.</u>	<u>Particulars</u>	<u>As on 31.3.2022</u>	<u>Addition</u>	<u>Utilization</u>	<u>As on 31.3.2023</u>
1.	Minor Development Fund	325595.00	---	---	325595.00
2.	Building Development Fund	942916.00	13100.00	618577.00	337439.00
3.	Common Good Fund	9475186.33	---	---	9475186.33
4.	General Reserve	1159181.68	---	---	1159181.68
5.	Social/Culture Fund	263038.00	12510.00	---	275548.00
6.	Rain Water Harvesting Fund	61362.00	---	---	61362.00
	Total	12227279.01	25610.00	618577.00	11634312.01

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, Common Good Fund and Rain Water Harvesting Fund during the year under audit.

The Building Development Fund has been decrease to Rs.337439.00 as on 31.3.2023 from Rs. 942916.00 as on 31.3.2022. Amount of Rs 13100.00 has been debit note from M/s Harshly Innovative Engineering Pvt. Ltd and same amount has been transferred to Building Development Fund.

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 2022-23.

b) Current Liabilities:

The comparative position of the various Liabilities and provisions as on 31.3.2023 and 31.3.2022 are given as under:

<u>SI. No.</u>	<u>Particulars</u>	<u>As on 31.3.2022</u>	<u>Addition</u>	<u>Repaid</u>	<u>As on 31.3.2023</u>
1.	Bank OD A/c	1973726.59	151896.53	500000.00	1625623.12
2.	Sundry Creditors	1008702.00	6592209.00	6674883.00	926028.00
3.	Electricity Expenses Payable	255360.00	273810.00	255360.00	273810.00
4.	Advances from Members	78595.00	72582	78595.00	72582.00
5.	Electricity Subsidy	66738.00	----	30336.00	36402.00



6.	Security	0.00	----	---	0.00
7.	Security Dep with Harshly innovative Engg Pvt Ltd	100000.00	0.00	0.00	100000.00
8	Telephone Charges Payable	283.00	0.00	283.00	0.00
		<u>3483404.59</u>	<u>7090497.53</u>	<u>7539457.00</u>	<u>3034445.12</u>

During the year, Society utilized Bank Overdraft facility of Rs 1,51,896.53 and repaid of Rs. 5,00,000/- and as on 31-03-2023 closing balance of Bank overdraft Rs. 16,25,623.12/-

During the year under audit, the society has not received any additional contribution towards security.

During the year, the Society did not make provision for tax on Interest on Fixed Deposit, Interest received from other and other income received other than members.

c) Other Liabilities:

1. TDS Payable - 15260/-

B. ASSETS:

I. CASH IN HAND & WITH BANK

a. Cash in hand:

The management of the Society has furnished us Certificate confirming, cash in hand of Rs. 9673.00 as on 31.3.2023.

b. Cash with Bank:

The position of bank balances as on 31.3.2023 is given hereunder;

<u>Sl. No.</u>	<u>Name of the Bank</u>	<u>Nature of Account</u>	<u>Balance as on 31.3.2023 as per Ledger</u>	<u>Balance as on 31.3.2023 as per Passbook</u>
i.	State Bank of India	Saving	21959.93	21959.93
ii.	Canara Bank	Saving	22027.58	446709.58
iii.	Canara Bank (Social/Culture)	Saving	86548.63	78194.63
iv.	Fixed Deposit (Social/Culture)	Fixed Deposit	119560.53	110902.53
v.	Fixed Deposit (Canara Bank)	Fixed Deposit	6098031.04	6098031.04
vi.	Fixed Deposit - Corpus Fund	Fixed Deposit	0.00	0.00

The balance outstanding as on 31.3.2023 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 31.3.2023 and 31.3.2022 are as under:

<u>Sl. No.</u>	<u>Particulars</u>	<u>Balance outstanding as on</u>	
		<u>31.3.2022</u>	<u>31.3.2023</u>
1.	<u>Investment in Shares of Other Companies:</u>		
a.	Federation CGHS Ltd.	5000.00	5000.00
b.	DCHFCLtd.	5000.00	5000.00
2.	<u>Security Deposits</u>	<u>61750.00</u>	<u>61750.00</u>

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

D. Loan & Advances:

a) TDS/TCS Recoverable - Rs.35198/-

This amount of Rs 33,272/- is represented as the Tax Deducted at Source for the AY 2023-24 by bank, Rs. 1626/- is represented as the Tax Deducted at Source for the AY 2023-24 by BSES Rajdhani and Rs. 260 is represented as the Tax Collected at Source for the AY 2023-24 by BSES.

b) During the Year Society paid Advance to Sundry Creditor

<u>Sl. No.</u>	<u>Particulars</u>	<u>As on</u> <u>31.3.2022</u>	<u>Addition</u>	<u>Repaid</u>	<u>As on</u> <u>31.3.2023</u>
1.	M/s Schindler India Pvt. Ltd	0.00	84802.00	124065.00	39263.00
2.	M/s Shrdivasa Consultants (OPC) Pvt. Ltd.	0.00	--	100000.00	100000.00
		<u>0.00</u>	<u>84802.00</u>	<u>224065.00</u>	<u>139263.00</u>

During the year, Society paid excess of Rs. 39,263/- for Lift AMC to M/s Schindler India Pvt. Ltd and Rs. 1,00,000/- to M/s Shrdivasa Consultants (OPC) Pvt. Ltd for installation of single electricity meter in Society.

E. FIXED ASSETS:

Refer Schedule - IV attached with the Balance Sheet.



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2. INCOME AND EXPENDITURE ACCOUNT:

During the year under audit, the society has generated a net deficit of Rs. 54,224.96 as against the net deficit of Rs. 3934.23 generated during the previous year after meeting the administrative and other expenses. The details of expenses of Rs. 10370213.73 incurred during the current year ended on 31.3.2023 as against Rs. 9759839.23 during the previous year including depreciation are available in Income & Expenditure Account attached herewith. This shows 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 & Maintenance and Electricity Expenses.

For P V R & ASSOCIATES
Chartered Accountants

FRN: 002979N



Pushpinder

(CA. PUSHPINDER KUMAR)

PARTNER

Ms.No. 520258

PLACE: NEW DELHI

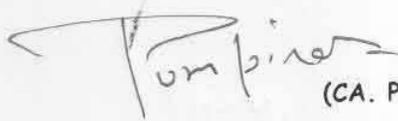
DATED: 12-10-2023

UDDN: 2552025886TJHJ3055

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.

For P V R & ASSOCIATES
Chartered Accountants
FRN 002979N



(CA. PUSHPINDER KUMAR)
PARTNER



Ms.No. 520258

PLACE: NEW DELHI
DATED: 12-10-2023

UDN: 23520258BGTJHJ3055

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 P V R & ASSOCIATES
Chartered Accountants



P. Pushpinder

(CA. PUSHPINDER KUMAR)
PARTNER

Ms.No. 520258

PLACE: NEW DELHI

DATED: 12-10-2023

UDIN: 23520258 B07TJH 93055

G.A.R..6
[See Rule 22 (I)]
T.R.-5

रसीद
Receipt

10/10/23

(Treasury Rule 33)
Book No.
Counterfoil (Office Copy)

सं.
No. 020
49

श्री. Received from Janki CSHS Ltd.

के पत्र सं. AL(A)/2023/F-44/ दिनांक 10/10/23
with letter No. Dated

रु 525 की बावत
the sum of Rupees One Thousand Five Hundred

in नकद / Cash No. - dated - on account of Audit fee
चैक / Cheque for fy. 2022-23
से प्राप्त किए in Payment of

Rs. 1500/-

हस्ताक्षर तथा पद
Signature & Designation

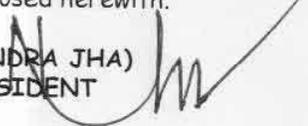
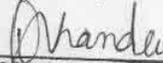


ANNEXURE- A

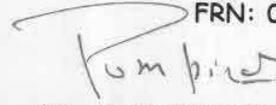
BRIEF SUMMARY OF THE SOCIETY.

Audit Period: 01.04.2022 to 31.03.2023 District: South West
 Name of the Society: JANAKI CO-OPERATIVE GROUP HOUSING SOCIETY LTD.
 Address of the Society: Plot No. 7, Sector- 22, Phase - I, Dwarka, New Delhi - 110077.
 Address of the Site (G/H): Plot No. 7, Sector- 22, Phase - I, Dwarka, New Delhi - 110077.
 Regn. No.: 954 Dated: 28.11.1983
 Category: Group Housing
 Deposits: Rs. Nil from Members.
 Details of Bank A/c: Saving A/c No. 91401210001180 with Canara Bank, Saving A/c with Canara Bank A/c No. 91401210026243 and Saving Bank A/c No 67136539597 with State Bank of India.
 Details of Financial Assistance claimed /MDA etc.: Nil.
 Details of loan from DCHFC/D.S. Co-op. Bank: Nil.
 Area of Operation: Janaki Co-operative Group Housing Society Ltd., New Delhi.
 Date of last election held: 06.03.2022
 Pending inquiries (u/s 55/59): Nil.
 No. of pending Arbitration cases/ suits: One, as per detail provided in the Report.
 Audit Fee claimed: ₹ 20,785/- Bill Enclosed
 Any irregularity / misappropriation / mismanagement / Fraud: Nil, as per information & Explanations given to us.

Names of Managing Committee members during audit period from 1.4.2022 to 31.3.2023 are as per list enclosed herewith.

(NARENDRA JHA)  PRESIDENT
 (OM PRAKASH PANDEY)  SECRETARY
 (RAJIV KUMAR)  TREASURER

Audit Period	AT THE TIME OF	
	PREVIOUS YEAR 2021-2022	PRESENT YEAR 2022-23
No. of members	144	144
No. of resigned/expelled members	5	3
No. of new enrolled members	5	3
Name of the C.A.	P V R & Associates Chartered Accountants	PVR & Associates Chartered Accountants
Audit classification (u/s 68(ii))	'C'	'C'
Sanctioned MCL	N.A.	N.A.
Sanctioned CCL	N.A.	N.A.
Turnover of the Society	Rs. 18301145/-	Rs 13778808.28/-
Working Capital	Rs. 12395696/-	Rs. 12931097.01/-
Sales	N.A.	N.A.
Net Profit	(-) Rs. 3,934.23	(-) Rs. 54224.96
Education Fund Due	Rs.144.00	Rs.144.00
Education Fund Paid on (Date)	Rs.144.00 on 20.09.2022	Rs.144.00 on

For PVR & Associates
 Chartered Accountants
 FRN: 002979N

 (CA. PUSHPINDER KUMAR)
 PARTNER
 MS. No. 520258


PRESIDENT


SECRETARY




TREASURER



UPAN! 225202588 012HJ 8055

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

BALANCE SHEET AS ON 31/03/2023

PREVIOUS YEAR AMOUNT (Rs.)	LIABILITIES	CURRENT YEAR AMOUNT (Rs.)	PREVIOUS YEAR AMOUNT (Rs.)	ASSETS	CURRENT YEAR AMOUNT (Rs.)
1,440,000.00	CAPITAL ACCOUNT	1,440,000.00	155,564,165.72	FIXED ASSETS	155,723,104.52
	SHARE MONEY			WDV AS ON 31/3/2023	
	144 Share @ Rs. 10,000/- each			(As per Schedule -IV Attached)	
325,595.00	MINOR DEVELOPMENT FUND	325,595.00	5,000.00	INVESTMENT	5,000.00
	Minor Development Fund			FEDERATION C.G.H.S LTD. (MEMBERSHIP)	5,000.00
942,916.00	BUILDING REPAIR FUND	337,439.00	5,000.00	DCHFC LTD. (SHARE)	
	Building Repair Fund				
(1,271,583.00)	(As per Annexure-III Attached)	(143,215.00)	1,595,017.00	CURRENT ASSETS AND LOAN & ADVANCES	1,468,430.00
9,475,186.33	CORPUS FUND- LIFT & FIRE FIGHTING SYSTEM	9,475,186.33		CURRENT ASSETS	
	COMMON GOOD FUND			SUNDRY DEBITOR (MAINT. RECEIVABLE)	
1,159,181.88	GENERAL RESERVE	1,159,181.88	9,161.00	(As per Schedule -V Attached)	
263,038.00	SOCIAL / CULTURAL FUND	275,548.00	21,377.93	CASH AND BANK ACCOUNTS	6,357,800.71
152,096,643.95	LAND MONEY & FLAT MONEY	152,096,643.95	382,664.69	CASH IN HAND	9,673.00
61,362.00	RAIN WATER HARVESTING	61,362.00	78,194.63	STATE BANK OF SBI-9597	21,959.93
			110,902.53	CANARA BANK-1180	22,027.58
1,973,726.59	CURRENT LIABILITIES	1,625,623.12	5,709,562.41	CANARA BANK (SOCIAL / CULTURAL)-26243	86,548.63
1,008,702.00	BANK OD A/C	926,028.00	93,036.75	FIXED DEPOSITED (SOCIAL / CULTURAL)	119,560.53
255,360.00	SUNDRY CREDITOR	273,810.00		FIXED DEPOSITED (CANARA BANK)	5,844,532.04
78,595.00	(As per Schedule -I Attached)	72,582.00		FIXED DEPOSITED (NEW)	253,499.00
66,738.00	ELECTRICITY EXPENSE PAYABLE (BRPL)	36,402.00		INTEREST ON FDR (ACCURED)	
	ADVANCE FROM MEMBERS (TOWARDS MAINT.)				
100,000.00	(As per Schedule -II Attached)			LOAN & ADVANCES	
66,738.00	ELECTRICITY SUBSIDY			ADVANCE TO SUNDRY CREDITOR	139,263.00
	(As per Schedule -III Attached)			(As per Schedule -V Attached)	61,750.00
100,000.00	SECURITY (M/S S.P REPCON PVT. LTD.)	100,000.00		SECURITY DEPOSITS	34,898.00
283.00	SECURITY (M/S S.P REPCON PVT. LTD.)	15,260.00		TDS ON FDR RECEIVABLE	260.00
144.00	TDS PAYABLE	144.00		TCS ON ELECTRICITY RECEIVABLE	932.00
	TELEPHONE EXPENSE PAYABLE			ELECTRICITY RECEIVABLE (AMUL)	9,545.00
	COOPERATIVE EDUCATION FUND			ELECTRICITY RECEIVABLE (STAFF & IRON E)	
	PROFIT & LOSS A/C				
	DEBIT BAL. AS PER LAST YEAR	(4,217,381.89)			
	ADD: EXCESS OF EXPENDITURE FROM INCOME	54,224.96			
163,758,506.66	TOTAL (Rs.)	163,805,983.23	163,758,506.66	TOTAL (Rs.)	163,805,983.23

Accounting Policies and Notes to Account - As Per Annexure - I.
As per our report of even date attached.
For PVR & Associates
Chartered Accountants
FRN No. 002979N
NEW DELHI

Kumbar
(CA. Pushpinder Rai)
Ms. No.: 520258
UDENI: 235202586075433055



FOR JANAKI CO-OPERATIVE GROUP HOUSING SOCIETY LTD.
N. J. M.
VARENDRA JHA
PRESIDENT
P. K.
(OM PRAKASH PANDEY)
SECRETARY
(RAJIV KUMAR)
TREASURER

Place: New Delhi.
Date: 12-10-2023

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 31/03/2023

PREVIOUS YEAR AMOUNT (Rs.)	EXPENDITURE	CURRENT YEAR AMOUNT (Rs.)	PREVIOUS YEAR AMOUNT (Rs.)	INCOME	CURRENT YEAR AMOUNT (Rs.)
648,906.00	SALARY & ALLOWANCES	705,579.00	5,443,580.00	ELECTRICITY CHARGES (RECEIPTS)	5,990,492.00
1,206,105.00	SECURITY SERVICES (GUARDS)	1,275,367.00	461,525.00	INTEREST FROM FDR /SAVING A/C (RECEIPTS)	354,891.00
18,180.00	AUDIT FEE	20,477.00	299,692.00	INTEREST RECEIVED FROM RESIDENTS	270,265.00
17,029.00	MISC. EXPENSES	17,224.00	-	INTEREST FROM INCOME TAX REFUND	4,115.00
22,920.00	AGM/SGBM & MC MEETING EXPENSES	30,555.00	2,937,600.00	MAINTENANCE CHARGES (RECEIPTS)	2,937,600.00
4,855.00	BANK CHARGES	5,758.00	16,260.00	INTEREST RECEIVED FROM BSES	16,260.00
15,550.00	CONVEYANCE EXP.	13,690.00	3,060.00	MEMBERSHIP TRANSFER FEES	1,530.00
28,357.00	DEPRECIATION ON ASSETS	29,695.20	68,433.00	POWER BACK/GENSET (RECEIPTS)	35,600.00
22,436.10	INTEREST ON SYNDICATE OD A/C	150,108.53	172,800.00	SOCIAL/ CULTURAL ACTIVITIES (RECEIPTS)	172,800.00
11,460.00	TELEPHONE EXP.	10,479.00	60,000.00	AMUL MILK BOOTH (RENT)	60,000.00
7,153.00	OFFICE EXPENSE	11,197.00	107,755.00	OTHER/ MISC. INCOMES	93,625.77
66,000.00	BUILDING INSURANCE	63,000.00	129,000.00	TATASKY BROADBAND RENT (RECEIPTS)	132,000.00
1,561,186.00	REPAIR & MAINTENANCE EXPENSES	1,263,470.00	42,800.00	PARK/ HALL FUNCTION CHARGES (RECEIPTS)	17,200.00
3,240.00	HORTICULTURE EXPENSES	11,150.00	12,000.00	TENANT SHIFTING CHARGES (RECEIPTS)	26,000.00
12,980.00	RAIN WATER HARVESTING EXP.	12,980.00	-	DIVIDEND	1,200.00
-	WATER CHARGES (DJB)	48,325.00	-	HORTICULTURE FROM DELHI PARK (RECEIPT)	41,310.00
4,240,450.13	ELECTRICITY EXPENSE (BSES RAJDHANI POWER LTD.)	5,246,528.00	-	SCRAP SOLD (RECEIPT)	161,100.00
1,045,399.00	ELECTRICITY SUBSIDY	617,483.00	1,400.00	GROUND RENT (RECEIPT)	-
472,409.00	HOUSE KEEPING EXPENSES & SERVICES	501,641.00	3,934.23	NET LOSS	54,224.96
213,588.00	SOCIAL / CULTURAL ACTIVITIES EXPENSE	280,663.00	-		
2,000.00	MEMBERSHIP & SUBSCRIPTION FEE	2,000.00	-		
61,200.00	LEGAL & PROFESSIONAL CHARGES	52,700.00	-		
144.00	COOPERATIVE EDUCATION FUND	144.00	-		
7,529.00	INTEREST ON TDS	-	-		
55,582.00	ELECTION EXPENSE	-	-		
15,181.00	COVID-19 EXP & STAFF WELFARE EXP.	-	-		
9,759,839.23		10,370,213.73	9,759,839.23	TOTAL (Rs.)	10,370,213.73

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

For PVR & Associates
Chartered Accountants
FRN No. 002979N

(CA, Pushpinder Rai)
Ms. No.: 520258
UDAN: 28 520258661043 3055

(NARENDRA RAJ)
PRESIDENT

(OM PRAKASH PANDEY)
SECRETARY

(RAJIV KUMAR)
TREASURER

FOR JANAKI CO-OPERATIVE GROUP HOUSING SOCIETY LTD.



Place: New Delhi.
 Date: 12-10-2023

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 31/03/2023

RECEIPTS		PAYMENTS	
	AMOUNT (Rs.)		AMOUNT (Rs.)
OPENING BALANCE		BUILDING REPAIR EXPENSES	
CASH	9,161.00	HARSHLY INNOVATIVE ENG. PVT LTD	665,456.00
STATE BANK OF INDIA	21,377.93		
CANARA BANK A/C	382,664.69	LIFTS & CORPUS FUND EXP.	
CANARA BANK (RELIGIOUS / CULTURE A/C)	78,194.63	LIFTS (NEW)	2,337,736.00
FIXED DEPOSIT (CANARA BANK)	5,820,464.94	FIRE FIGHTING SYSTEM EXP. (NEW)	935,155.00
INTEREST ACCRUED ON FDR	93,036.75	SHAFT-REPAIRING EXPENSES	500,320.00
RENT FROM AMUL BOOTH (RECEIVABLE)		GENERAL REPAIR & MAINTENANCE EXPENSES.	
ELECTRICITY CHARGES (RECEIVABLE) STAFF		LIFT AMC & EXPENSE	126,145.00
ELECTRICITY CHARGES (RECEIVABLE) TATA SKY DISH & AMUL		WATER CHARGES (DJB)	48,325.00
		SECURITY SERVICES	1,139,868.00
INTEREST FROM BANK		JAGLAN FILLING STATION (GENSET DIESEL EXP.)	35,848.00
RENT FROM AMUL BOOTH (RECEIPTS)	22,169.00	GENSET AMC & SERVICES EXP.	26,500.00
ELECTRICITY CHARGES (RECEIPTS) STAFF	60,000.00	BOOM BARRIER EXP. (RADIANT INFRATEL PVT LTD)	17,700.00
ELECTRICITY CHARGES (RECEIPTS) TATA SKY DISH & AMUL	25,677.00	CCTV EXPENSES. (RADIANT INFRATEL PVT LTD)	29,162.00
INCOME TAX REFUND (TDS)	37,364.00	TRANSFORMER MAINTENANCE & AMC EXPENSES	34,800.00
MAINTENANCE CHARGES, BUILDING REPAIRING, SOCIAL & ELECTRICITY & ETC (RECEIPTS)	77,225.00	RAIN WATER HARVESTING EXP.	12,980.00
	12,503,105.65	HOUSEKEEPING SERVICES	430,687.00
		HOUSEKEEPING EXPENSE (MATERIAL)	16,662.00
DIVIDEND			
SCRAP SALE (RECEIPTS)	1,200.00	YASH ENTERPRISES (INTERCOM AMC)	29,240.00
TENANT SHIFTING CHARGES	161,100.00	ACCOUNTING CHARGES	80,500.00
INTEREST FROM INCOME TAX	18,000.00	AGM/SGBM & MC MEETING EXP.	26,285.00
HORTICULTURE RECEIPT FROM DELHI PARKS	4,115.00	AUDIT FEE	20,477.00
OTHER/ MISC INCOME	41,310.00	BANK CHARGES	8,960.00
PARK / COMMUNITY HALL BOOKING (RECEIPTS)	31,602.77	CONVEYANCE EXP.	13,690.00
MEMBERSHIP TRANSFER FEE	17,200.00	INTEREST ON SYNDICATE OD A/C	150,108.53
TATA SKY BROADBAND RENT	1,530.00	OFFICE EXP.	11,197.00
SOCIAL / CULTURAL FUND DONATION (RECEIPTS)	132,000.00	POSTAGE & COURIER EXP.	1,096.00
CAR STICKER (RECEIPTS)	12,510.00	PRINTING & STATIONERY EXP.	16,128.00
BROKER ENTRY FEE (RECEIPTS)	1,125.00	LEGAL & PROFESSIONAL CHARGES	67,200.00
CANOPY CHARGES (RECEIPTS)	5,200.00	SALARY A/C	625,079.00
OLD LIFT SALE (RECEIPTS)	46,700.00	TELEPHONE EXP.	10,479.00
	90,000.00	BUILDING INSURANCE	63,000.00
		HORTICULTURE EXPENSE	11,150.00
		SOCIAL / CULTURAL ACTIVITIES EXPENSE	280,663.00
		ELECTRICITY EXPENSE (BRPL)	4,988,420.00
		COOPERATIVE EDUCATION FUND	144.00
		REPAIR & MAINTENANCE (ELECTRICAL)	86,491.00
		REPAIR & MAINTENANCE CHARGES	259,208.00
		REPAIR & MAINTENANCE (BASEMENT ROOM)	80,018.00
		REPAIR & MAINTENANCE (PLUMBING)	73,337.00
		REPAIR & MAINTENANCE (FIRE FIGHTING SYSTEM)	15,600.00



Janaki Co-op Group Housing Society Ltd
[Signature] Secretary
[Signature] Treasurer

-: 2 :-

MEMBERSHIP & SUBSCRIPTION FEE	2,000.00
GUEST ROOM EXPENSE	4,239.00
WATER TANKING CLEANING EXPENSE	10,620.00
ELECTRICAL SUB-STATION EXPENSE	17,400.00
ELECTRICITY INDIVIDUAL METER EXPENSE	100,000.00
EXPENSE PAYABLE	
TELEPHONE PAYABLE	283.00
ELECTRICITY EXPENSE (BRPL) PAYABLE	255,360.00
REPAIR & MAINTENANCE PAYABLE	3,600.00
NEW FIXED ASSETS	
FOGGING MACHINE (ASPEE)	10,080.00
MOBILE PHONE	6,675.00
FIXED DEPOSIT (CANARA BANK)	5,820,464.94
INTEREST ACCRUED ON FDR	93,036.75
CLOSING BALANCE	
CASH	9,673.00
STATE BANK OF INDIA	21,959.93
CANARA BANK A/C	22,027.58
CANARA BANK (SOCIAL / CULTURAL A/C)	86,548.63
TOTAL (Rs.)	19,739,482.36

Accounting Policies and Notes to Account -
As Per Annexure - I.

As per our report of even date attached.

For PVR & Associates

Chartered Accountants

FRN No. 002979N

(CA. Pushpinder Rai)

Ms. No.: 520258

UDPN: 23520258 BGTJH J 3055

Place: New Delhi.

Date: 12-10-2023

FOR JANAKI CO-OPERATIVE GROUP HOUSING SOCIETY LTD.

(Signature)
(MARENDRA JHA)
PRESIDENT

(Signature)
(OMPRAKASH PANDEY)
SECRETARY

(Signature)
(RAJIV KUMAR)
TREASURER



JANAKI COOPERATIVE GROUP HOUSING SOCIETY LTD.

Schedule-IV

PLOT NO. 7, SECTOR-22, PHASE- I, DWARKA, NEW DELHI-110077
SCHEDULE OF FIXED ASSETS FOR THE YEAR ENDING 31/03/2023

PARTICULARS	BALANCE AS ON	ADDITION/ DELETION	DEP.	DEP.	W.D.V. AS ON
	01/04/2022	DURING THE YEAR	BEFORE	RATE	31/03/2023
	30/9/2022	30/9/2022	AFTER	FOR THE YEAR	AFTER
			30/9/2022		30/9/2022
BUILDING	115,041,867.90	-	-	-	115,041,867.90
CABLE T.V NETWORK	347,112.00	-	-	-	347,112.00
COMPUTER	15,090.20	-	-	40%	9,054.20
COOLER	697.42	-	-	15%	592.42
FOGGING MACHINE (ASPEE)	7,748.00	10,080.00	-	15%	16,666.00
D.G SET & COMPOUND LIGHTING	1,324,760.11	-	-	-	1,324,760.11
ELECTRI SUB-STATION	4,280,000.00	-	-	-	4,280,000.00
EXTERNAL DEVELOPMENT	3,850,477.00	-	-	-	3,850,477.00
FIRE FIGHTING SYSTEMS	2,107,260.00	-	-	-	2,093,138.00
FURNITURE	16,245.30	(14,122.00)	-	-	14,620.30
GENERATOR SOUND PROOFING SYSTEM	169,787.50	-	-	10%	169,787.50
H.P PRINTER -1005	268.00	-	-	40%	161.00
MOBILE	1,064.00	-	-	40%	638.00
MOBILE REALME- C-30	-	-	-	40%	5,340.80
INTERCOM MACHINE	121,175.00	6,676.00	-	40%	121,175.00
LAND	20,723,290.00	-	-	-	20,723,290.00
LIFTS	4,842,600.00	186,000.00	-	-	5,028,600.00
RICKSHAW	3,118.70	-	-	10%	2,806.70
SECURITY & COMMUNICATION SYSTEMS	330,290.88	-	-	-	330,290.88
SOCIETY EQUIPMENTS	104,471.80	-	-	10%	94,024.80
TRANSFORMERS	10,387.00	-	-	15%	8,829.00
TUBLE WELL	36,295.91	-	-	15%	30,851.91
WHEEL CHAIR STRETCHER	7,585.00	-	-	15%	6,447.00
WATER TREATMENT PLANT	2,222,574.00	-	-	-	2,222,574.00
TOTAL	155,564,165.72	181,958.00	6,676.00	29,695.20	155,723,104.52

NOTE : DEPRECIATION ON FIXED ASSETS HAS BEEN CHARGED AS PER INCOME TAX RULES & DEPRECIATION ON ASSETS PURCHASE AFTER 30TH SEPTEMBER HAS BEEN CHARGED AT HALF RATE.

As per our report of even date attached.
For PVR & Associates
Chartered Accountants
FRN No. 002979N
(CA. Pushpinder Rai)
Ms. No.: 520258



FOR JANAKI CO-OPERATIVE GROUP HOUSING SOCIETY LTD.

(Signature)
(OM PRAKASH PANDEY)
SECRETARY

(Signature)
(NABENDRA SINGH)
PRESIDENT

Place: New Delhi.
Date : 12-10-2023

UDAN: 28520258 BOT JMS 3055



(Signature)
(RAJIV KUMAR)
TREASURER

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