

ANNEXURE-C

Dy. No. _____

Date:-

Total Pages:- _____

CHECK LIST FOR SUBMISSION OF AUDIT REPORT

| | | | |
|---|---|-------------------------------------|-------------|
| 1 | Name of the CA/Auditor | RAJENDRA P. GUPTA & ASSOCIATES | |
| 2 | Name of the Society | BAIRWA BHARTI CGHS LTD | |
| 3 | Regn. No. & Audit Period | 792 G/H & 2018-2019 | |
| 4 | Zone : South West | Net Profit (Loss) | 141809.60 |
| 5 | Education Fund Rs. : 2837/- | Receipt No. & Date | PAGE NO. 31 |
| 6 | Appointment Letter No. | FAR(AUDIT)/2021/90 Dated 14/12/2021 | PAGE NO. 30 |
| 7 | Admission Audit Fee (with Fee Bill) Bill Attached | | PAGE NO. 29 |

Audit report on form A, B & C along with following enclosures:-

PAGE NO. 20 TO 28

| | | |
|---|--|-------------------|
| A | Balance Sheet | PAGE NO. 18 TO 19 |
| B | Receipt & Payment A/c | PAGE NO. 17 |
| C | Income & Expenditure A/c | PAGE NO. 16 |
| D | List of members, addition, & deletion | PAGE NO. 15 |
| E | Details of loan from DCHFC Ltd./DSCB Ltd. | PAGE NO. 14 |
| F | Certificates of records from custodian | PAGE NO. 13 |
| G | List of Managing committee members | PAGE NO. 11 TO 12 |
| H | Brief summary of the society in Annexure 'A' | PAGE NO. 09 TO 10 |
| I | Bank Certificate/Reconciliation Statement | PAGE NO. 06 TO 08 |
| J | List of Staff/Employee | PAGE NO. 05 |
| K | Cash in Hand Certificate | PAGE NO. 04 |
| L | Other Certificates | PAGE NO. 01 TO 03 |
| | | |

Above Audit Report & Documents received from the society / auditor

Counter Signed

Asst. Registrar (Audit)

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



Signature of Dealing Asst.

ANNEXURE-C

Dy. No. _____

Date:-

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Signature of Dealing Asst.

Counter Signed

Asst. Registrar (Audit)

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

B.B.CO-OP.G.H.SOCIETY LTD - (From 1-Apr-2018)

Plot No 24, Sector 12, Dwarka
New Delhi-110075

SUS

Ledger Account

1-Apr-2018 to 31-Mar-2019

| | | | | | Page 1 |
|-----------|--|----------|---------|-----------|-----------|
| Date | Particulars | Vch Type | Vch No. | Debit | Credit |
| 1-4-2018 | By Opening Balance | | | | 4,000.00 |
| 14-9-2018 | By Axis Bank Ltd Ch. No. : cash deposited by member | Receipt | | | 3,000.00 |
| 7-1-2019 | By Axis Bank Ltd Ch. No. : 000125 | Receipt | | | 4,000.00 |
| | | | | | 11,000.00 |
| To | Closing Balance | | | 11,000.00 | |
| | | | | | 11,000.00 |

Naantaka

Prigank



| | Closing Balance | |
|------------------------------------|---------------------|------------------|
| | Debit | Credit |
| Brought Forward | 12,88,439.00 | 37,387.00 |
| B-0802 | 1,548.00 | |
| B-0901 | 66,338.00 | |
| B-0902 | 6,003.00 | |
| B-0903 | 22,661.00 | |
| B-0904 | 8,040.00 | |
| B-0905 | 13,257.00 | |
| B-1002 | 71,794.00 | |
| B-1003 | 295.00 | |
| B-1004 | 9,374.00 | |
| B-1005 | 9,117.00 | |
| Mahesh Kumar-232 | 93,942.00 | |
| AND LIFTS RECOVERABLE | 3,442.00 | |
| Construction Money Recoverable | 3,19,476.00 | |
| PENSES RECOVERABLE FROM MEMBERS | 5,89,732.00 | |
| Fire Fighting Repairing WIP | 1,40,888.52 | |
| GROUND RENT RECOVERABLE | 40,732.00 | |
| PENAL INTEREST RECOVERABLE | 1,15,973.00 | |
| VACANT PLOT TAX TO MCD RECOVERABLE | 2,028.00 | |
| Grand Total | 25,00,710.52 | 37,387.00 |

Na-mta 16/11

Prigankar



B.B.CO-OP.G.H.SOCIETY LTD - (From 1-Apr-2018)

Plot No 24, Sector 12, Dwarka
New Delhi-110075

RECOVERABLE FROM MEMBERS

Group Summary

1-Apr-2018 to 31-Mar-2019

3

Page 1

| | Closing Balance | |
|--|---------------------|------------------|
| | Debit | Credit |
| MAINTENANCE CHARGES RECOVERABLE ACCOUNT | 12,88,439.00 | 37,387.00 |
| 039-K. B. Lal | 3,18,809.00 | |
| A-0101 | | 3,000.00 |
| A-0103 | 4,896.00 | |
| A-0202 | | 3,000.00 |
| A-0203 | 2,004.00 | |
| A-0302 | 1,332.00 | |
| A-0402 | 12,791.00 | |
| A-0403 | 68,934.00 | |
| A-0501 | | 7,414.00 |
| A-0503 | | 3,025.00 |
| A-0505 | 177.00 | |
| A-0601 | 20,346.00 | |
| A-0603 | 1,674.00 | |
| A-0701 | 1,543.00 | |
| A-0704 | 2,11,649.00 | |
| A-0705 | | 4,000.00 |
| A-0801 | 4,638.00 | |
| A-0802 | 57.00 | |
| A-0901 | 25,801.00 | |
| A-0902 | 13,379.00 | |
| A-0903 | 64,378.00 | |
| A-0904 | 2,040.00 | |
| A-0905 | 9,364.00 | |
| B-0101 | 3,000.00 | |
| B-0104 | 15,369.00 | |
| B-0105 | 46,029.00 | |
| B-0201 | 80,706.00 | |
| B-0202 | | 499.00 |
| B-0203 | 4,180.00 | |
| B-0204 | 6,015.00 | |
| B-0301 | 18.00 | |
| B-0304 | 8,102.00 | |
| B-0402 | 2,368.00 | |
| B-0403 | 1,650.00 | |
| B-0405 | 1,029.00 | |
| B-0502 | 2,675.00 | |
| B-0503 | 30,061.00 | |
| B-0504 | 1,455.00 | |
| B-0505 | 5,746.00 | |
| B-0601 | 7,250.00 | |
| B-0602 | | 11,960.00 |
| B-0605 | 2,114.00 | |
| B-0702 | | 9.00 |
| B-0703 | 3,000.00 | |
| B-0704 | | 4,480.00 |
| B-0801 | 1,491.00 | |
| Carried Over | 12,88,439.00 | 37,387.00 |



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BAIRWA BHARTI CO-OPERATIVE GROUP HOUSING SOCIETY LIMITED
PLOT NO-24,SECTOR-12,DWARKA,NEW DELHI-110075

CASH CERTIFICATE

Certified that an amount of Rs. 2.00/- (Rupees Two & Zero Paisa Only) was held as Cash-in-Hand at the close of 31st

March, 2019 as per books of accounts, which could not be physically verified now.

President



Na-satolde
Secretary

Prigoules
Treasurer



(S)

BAIRWA BHARTI CO-OPERATIVE GROUP HOUSING SOCIETY LTD.
Plot No.-24, Sector-12, Dwarka, New Delhi-110075

LIST OF STAFF AS ON 31/03/2019

| Sl No. | Name of Employee | Designation |
|--------|-------------------|------------------|
| 1 | MR. PANKAJ MISHRA | CARE TAKER |
| 2 | MR. ASHOK KUMAR | ELECTRICIAN |
| 3 | MR. JAGDISH | GARDNER |
| 4 | MR. DEEPAK | SAFAI KARAMCHARI |
| 5 | MR. SHUSHEEL | SAFAI KARAMCHARI |
| 6 | MD. RAKEEB KHAN | PLUMBER |

President



Na-rate khar
Secretary

Treasurer



6

| | | | | | | | |
|------------|------------|---|-------|-----------|----|------------|------------------------|
| 29-03-2019 | 29-03-2019 | By Clg 405952 024 DELHI | | 3000.00 | CR | 1359785.71 | CCGO NORTH MH |
| 29-03-2019 | 29-03-2019 | By Clg 000059 011 DELHI | | 4000.00 | CR | 1363785.71 | CCGO NORTH MH |
| 29-03-2019 | 29-03-2019 | By Clg 027279 229 DELHI | | 4000.00 | CR | 1367785.71 | CCGO NORTH MH |
| 29-03-2019 | 29-03-2019 | By Clg 000031 012 DELHI | | 4000.00 | CR | 1371785.71 | CCGO NORTH MH |
| 29-03-2019 | 29-03-2019 | By Clg 101384 010 DELHI | | 4000.00 | CR | 1375785.71 | CCGO NORTH MH |
| 29-03-2019 | 29-03-2019 | By Clg 000255 485 DELHI | | 4000.00 | CR | 1379785.71 | CCGO NORTH MH |
| 29-03-2019 | 29-03-2019 | By Clg 618091 002 DELHI | | 3000.00 | CR | 1382785.71 | CCGO NORTH MH |
| 29-03-2019 | 29-03-2019 | By Clg 043657 002 DELHI | | 3000.00 | CR | 1385785.71 | CCGO NORTH MH |
| 29-03-2019 | 29-03-2019 | By Clg 326438 024 DELHI | | 4000.00 | CR | 1389785.71 | CCGO NORTH MH |
| 29-03-2019 | 29-03-2019 | By Clg 182429 002 DELHI | | 12114.00 | CR | 1401899.71 | CCGO NORTH MH |
| 29-03-2019 | 29-03-2019 | By Clg 000128 036 DELHI | | 4000.00 | CR | 1405899.71 | CCGO NORTH MH |
| 29-03-2019 | 29-03-2019 | By Clg 300778 013 DELHI | | 12000.00 | CR | 1417899.71 | CCGO NORTH MH |
| 29-03-2019 | 29-03-2019 | By Clg 077058 018 DELHI | | 4000.00 | CR | 1421899.71 | CCGO NORTH MH |
| 29-03-2019 | 29-03-2019 | By Clg 000033 240 DELHI | | 4000.00 | CR | 1425899.71 | CCGO NORTH MH |
| 29-03-2019 | 29-03-2019 | By Clg 000034 240 DELHI | | 6000.00 | CR | 1431899.71 | CCGO NORTH MH |
| 31-03-2019 | 31-03-2019 | TAX/15435211/132010640001/310319/10 37 | 90467 | 1680.00 | DR | 1430219.71 | SECTOR 12B DWAR DEL DL |
| 31-03-2019 | 31-03-2019 | TAX/15435212/132010640001/310319/10 38 | 90469 | 2100.00 | DR | 1428119.71 | SECTOR 12B DWAR DEL DL |
| 02-04-2019 | 02-04-2019 | BRN-CLG-CHQ PAID TO 3117 RAJENDRA NATH DAS SE | 90466 | 196560.00 | DR | 1231559.71 | CCGO NORTH MH |
| 02-04-2019 | 02-04-2019 | BRN-CLG-CHQ PAID TO KUMAR AND CHAUHAN ASSO | 90468 | 22680.00 | DR | 1208879.71 | CCGO NORTH MH |
| 04-04-2019 | 04-04-2019 | IMPS/P2A/909408151636/SUSHANTN/ICIBAN/ClassicA | | 3000.00 | CR | 1211879.71 | SECTOR 12B DWAR DEL DL |
| 04-04-2019 | 04-04-2019 | BRN-CLG-CHQ PAID TO MR PRASAD KUMAR P | 90481 | 10000.00 | DR | 1201879.71 | CCGO NORTH MH |
| 04-04-2019 | 04-04-2019 | BRN-CLG-CHQ PAID TO MR PRASAD KUMAR P | 90480 | 10000.00 | DR | 1191879.71 | CCGO NORTH MH |
| 04-04-2019 | 04-04-2019 | BRN-CLG-CHQ PAID TO MR PRASAD KUMAR P | 90471 | 6000.00 | DR | 1185879.71 | CCGO NORTH MH |
| 04-04-2019 | 04-04-2019 | SAK/CASH WDL/SAK113675340/2173/TO CASH susheel | 90476 | 7000.00 | DR | 1178879.71 | SECTOR 12B DWAR DEL DL |
| 04-04-2019 | 04-04-2019 | BRN-CLG-CHQ PAID TO MR PRASAD KUMAR P | 90479 | 15000.00 | DR | 1163879.71 | CCGO NORTH MH |
| 04-04-2019 | 04-04-2019 | SAK/CASH WDL/SAK113702492/2173/TO CASH | 90482 | 15000.00 | DR | 1148879.71 | SECTOR 12B DWAR DEL DL |
| 04-04-2019 | 04-04-2019 | SAK/CASH WDL/SAK113703334/2173/TO CASH rakib khan | 90473 | 11000.00 | DR | 1137879.71 | SECTOR 12B DWAR DEL DL |
| 04-04-2019 | 04-04-2019 | SAK/CASH WDL/SAK113723098/2173/TO CASH deepak | 90477 | 6096.00 | DR | 1131783.71 | SECTOR 12B DWAR DEL DL |
| 05-04-2019 | 05-04-2019 | By Clg 713920 002 DELHI | | 6015.00 | CR | 1137798.71 | CCGO NORTH MH |
| 05-04-2019 | 05-04-2019 | By Clg 000001 023 DELHI | | 3000.00 | CR | 1140798.71 | CCGO NORTH MH |
| 05-04-2019 | 05-04-2019 | By Clg 000073 011 DELHI | | 4008.00 | CR | 1144806.71 | CCGO NORTH MH |
| 05-04-2019 | 05-04-2019 | By Clg 000215 229 DELHI | | 4000.00 | CR | 1148806.71 | CCGO NORTH MH |
| 05-04-2019 | 05-04-2019 | By Clg 020722 069 DELHI | | 600.00 | CR | 1149406.71 | CCGO NORTH MH |
| 05-04-2019 | 05-04-2019 | By Clg 101070 010 DELHI | | 3000.00 | CR | 1152406.71 | CCGO NORTH MH |
| 05-04-2019 | 05-04-2019 | SAK/CASH WDL/SAK113955873/2173/TO CASH jagdish | 90475 | 7500.00 | DR | 1144906.71 | SECTOR 12B DWAR DEL DL |
| 06-04-2019 | 06-04-2019 | SAK/CASH WDL/SAK114228917/2173/TO CASH ashok | 90474 | 11000.00 | DR | 1133906.71 | SECTOR 12B DWAR DEL DL |
| 06-04-2019 | 06-04-2019 | BRN-CLG-CHQ PAID TO DELHI JAL BOARD | 90470 | 104926.00 | DR | 1028980.71 | CCGO NORTH MH |
| 08-04-2019 | 08-04-2019 | NEFT/SBIN719998201730/GAURI SHANKAR PANDEY/ATTN/ | | 3000.00 | CR | 1031980.71 | DATA CENTRE-CHEMBUR |
| 09-04-2019 | 09-04-2019 | BRN-CLG-CHQ PAID TO MR PANKAJ MISHRA | 90472 | 10000.00 | DR | 1021980.71 | CCGO NORTH MH |
| 09-04-2019 | 09-04-2019 | BRN-CLG-CHQ PAID TO BAIRWA BHARTI CGHS LTD | 90478 | 700000.00 | DR | 321980.71 | CCGO NORTH MH |
| 09-04-2019 | 09-04-2019 | BRN-CLG-CHQ PAID TO PREM SINGH | 90483 | 3862.00 | DR | 318118.71 | CCGO NORTH MH |
| 12-04-2019 | 12-04-2019 | SAK/CASH WDL/SAK115617826/2173/TO CASH | 90484 | 30000.00 | DR | 288118.71 | SECTOR 12B DWAR DEL DL |
| 15-04-2019 | 14-04-2019 | IMPS/P2A/910412982840/VIRENDRA/ICIBAN/MAR | | 3000.00 | CR | 291118.71 | SECTOR 12B DWAR DEL DL |
| 16-04-2019 | 16-04-2019 | IMPS/P2A/910610375747/DHARMVEE/HDFC BANK/Maintena | | 4003.00 | CR | 295121.71 | SECTOR 12B DWAR DEL DL |
| 22-04-2019 | 22-04-2019 | TRF/278/RADIANT INFRA TEL | 90487 | 21240.00 | DR | 273881.71 | SECTOR 12B DWAR DEL DL |
| 22-04-2019 | 22-04-2019 | TRF/278/RADIANT INFRA TEL | 90486 | 15000.00 | DR | 258881.71 | SECTOR 12B DWAR DEL DL |
| 26-04-2019 | 26-04-2019 | BRN-CLG-CHQ PAID TO BSES BRPL | 90485 | 53900.00 | DR | 204981.71 | NEW DELHI [DL] |
| 04-05-2019 | 04-05-2019 | IMPS/P2A/912412401399/SUSHANTN/ICIBAN/ClassicA | | 3000.00 | CR | 207981.71 | SECTOR 12B DWAR DEL DL |
| 06-05-2019 | 05-05-2019 | IMPS/P2A/912511912730/MNMINM/STATEBAN/INETIMPS | | 4000.00 | CR | 211981.71 | SECTOR 12B DWAR DEL DL |
| 06-05-2019 | 06-05-2019 | BRN-CLG-CHQ PAID TO DELHI JAL BOARD | 90488 | 87205.00 | DR | 124776.71 | CCGO NORTH MH |

(7)

B.B.CO-OP.G.H.SOCIETY LTD - (From 1-Apr-2018)

Plot No 24, Sector 12, Dwarka
New Delhi-110075

Bank Of India -605710110013655
Reconciliation Statement

1-Apr-2018 to 31-Mar-2019

| Date | Particulars | Vch Type | Debit | Page Cred |
|---------------------------------|---|----------|--------------------|--------------|
| 30-3-2019 | Cash with Supervisor cash deposited | Contra | 1,000.00 | |
| 22-3-2019 | A-0804 Ch. No. :000004 ANDHRA | Receipt | 3,000.00 | |
| 28-3-2019 | B-0803 Ch. No. :226303, SBI | Receipt | 6,044.00 | |
| 0-3-2019 | A-0705 Ch. No. :000384, ICICI | Receipt | 8,018.00 | |
| | B-0602 Ch. No. :000075, IDFC | Receipt | 12,000.00 | |
| 31-3-2019 | B-0702 Ch. No. :000082 IDFC | Receipt | 8,100.00 | |
| | A-0503 Ch. No. :003247 SBI | Receipt | 4,150.00 | |
| | A-0503 Ch. No. :003248 SBI | Receipt | 3,000.00 | |
| 9-3-2019 | Axis Bank Ltd Ch. No. :090478 | Contra | 7,00,000.00 | |
| Balance as per Company Books : | | | 7,45,312.00 | |
| Amounts not reflected in Bank : | | | 7,45,312.00 | |
| Balance as per Bank : | | | | |

Dr. J. N. Nanta Lal

Prigank



B.B.CO-OP.G.H.SOCIETY LTD - (From 1-Apr-2018)Plot No 24, Sector 12, Dwarka
New Delhi-110075**Axis Bank Ltd**
Reconciliation Statement

For 31-Mar-2019

Page 1
Credit

| Date | Particulars | Vch Type | Debit | Credit |
|---------------------------------|---|----------|---------------------|--------------------|
| 30-3-2019 | R N D Security Agency Pvt Ltd Ch. No. :090466 | Payment | | 1,96,560.00 |
| | Kumar & Chauhan Associates Ch. No. :090468 | Payment | | 22,680.00 |
| | Conveyance Expenses Ch. No. :090471 paid to Prasad Kumar P. for the month March'2019 | Payment | | 6,000.00 |
| | Mr. Prasad Kumar P. Ch. No. :090480 | Payment | | 10,000.00 |
| | Mr. Prasad Kumar P. Ch. No. :090481 | Payment | | 10,000.00 |
| 8-3-2019 | A-0604 Ch. No. :000073, ANDHRA BANK | Receipt | 4,008.00 | |
| | B-0505 Ch. No. :000215, ICICI | Receipt | 4,000.00 | |
| | Dividend on Share Ch. No. :020722, BMCBL | Receipt | 600.00 | |
| 9-3-2019 | A-0703 Ch. No. 101070, ALLAHABAD | Receipt | 3,000.00 | |
| | A-0605 Ch. No. :713920, SBI | Receipt | 6,015.00 | |
| 13-3-2019 | A-0102 Ch. No. :000001, P&S BANK | Receipt | 3,000.00 | |
| 9-3-2019 | Bank Of India -605710110013655 Ch. No. :090478 | Contra | | 7,00,000.00 |
| Balance as per Company Books : | | | 5,03,502.71 | |
| Amounts not reflected in Bank : | | | 20,623.00 | 9,45,240.00 |
| Balance as per Bank : | | | 14,28,119.71 | |



9

PREVIOUS AUDIT

AT THE TIME OF
PRESENT AUDIT

| | | | |
|---------------------------------|---|--------------------------|--------------------------------|
| Audit Period | : | 01.04.2017 to 31.03.2018 | 01.04.2018 to 31.03.2019 |
| No. of Member | : | 91 | 91 |
| No. of resigned/expelled Member | : | 00 | 00 |
| No. of new enrolled Member | : | 00 | 00 |
| Name of the C.A. | : | Mukul Garg & Company | Rajendra P. Gupta & Associates |
| Audit classification | : | E | E |
| Sanctioned MCL | : | - | - |
| Sanctioned CCL | : | - | - |
| Turnover of the Society | : | Rs. 46.38 Lacs | Rs. 42.66 Lacs |
| Sales | : | NIL | NIL |
| Net profit/Loss | : | Rs. 63,734.00 | Rs. 1,41,809.60 |
| Education Fund Due | : | Rs. 1,275.00 | Rs. 2,836.00 |

Signature

PRESIDENT

SECRETARY

TREASURER

AUDITOR



10

BRIEF SUMMARY OF THE SOCIETY**Audit Period : 01.04.2018 to 31.03.2019****District : South West Delhi**

Name of the Society : BAIRWA BHARTI COOPERATIVE GROUP HOUSING SOCIETY LTI

Address of the Society : PLOT NO 24, SECTOR 12, DWARKA
NEW DELHI-110075

Address of the Site (G/H) : -----do-----

Regn.No.& Date : 792 GH DATED 28.10.1983

Paid up capital : RS 7,77,700.00

Detail of Bank A/c as per Audit Report : AXIS BANK DWARKA

Detail of Financial Assistance Claimed/MDA etc : NIL

Detail of loan from DCHFC/ D.S Co operative Bank : NIL

Area of Operation : West

Date of Last Election held : 03/01/2021

Pending Enquiries (u/s55/59) : Mentioned in report

No of pending Arbitration cases/ Suits : Mentioned in report

Audit Fee Claimed : Rs. 12,000/-

Any irregularity of misappropriation/s Mismanagement/fraud : NIL

Name of Managing Committee Member during the audit period : As per Detail Attached


PRESIDENT


SECRETARY


TREASURER



11

BAIRWA BHARTI CO-OPERATIVE GROUP HOUSING SOCIETY LTD.
Plot No.-24, Sector-12, Dwarka, New Delhi-110075

DETAIL OF MC MEETING FOR THE PERIOD 2018-2019

| SI. NO. | TYPE OF MEETING | DATE |
|---------|-----------------|------|
|---------|-----------------|------|

No Record Available in Society Office.



President


Secretary


Treasurer



12

BAIRWA BHARTI CO-OPERATIVE GROUP HOUSING SOCIETY LIMITED
Plot No. 24, Sector-12, Dwarka, New Delhi-110075

List of Managing Committee Members as on 31-03-2019

| <u>S. No.</u> | <u>Name</u> | <u>Membership No.</u> | <u>Designation</u> |
|----------------------|--------------------|------------------------------|---------------------------|
|----------------------|--------------------|------------------------------|---------------------------|

No Management Committee as on 31.03.2019, Due to Administrator appointed by the Registrar of Co-operative Societies office.

President

Secretary

Treasurer

Administrator



BIARWA BHARTI COOPERATIVE GROUP HOUSING SOCIETY LTD.
Plot No.-24, Sector-12, Dwarka, New Delhi-110075

LIST OF RECORDS AS ON 31/03/2019

S.No. **PARTICULARS**

- 1 Audit Reports upto 31.03.2018
- 2 Voucher File upto date
- 3 Bank Statement upto date
- 4 M. C. Meeting Register
- 5 AGBM & SGBM Register
- 6 Membership Register
- 7 Share Certificate Counter file
- 8 Correspondance File


President


Secretary


Treasurer



(14)

BAIRWA BHARTI CO-OPERATIVE GROUP HOUSING SOCIETY LTD.
Plot No.-24, Sector-12, Dwarka, New Delhi-110075

DEFAULT IN REPAYMENT OF AUDIT PERIOD 2018-2019
 DCHFC / DSC BANK / OTHER LOANS

NAME OF THE SOCIETY : M/S BAIRWA BHARTI CO-OP G/H SOCIETY LTD.

| NO. | NAME MEMBER/ SOCIETY ADDRESS | MEMBERSHIP NO./SOCIETY REGN. NO. | FLAT NO. (IN CASE OF G/H SOCIETY | LOAN RAISED (Rs.) | OUTSTA -NDING (Rs.) | DEFAULT TOWARDS PRINCIPLE (Rs.) | DEFAULT TOWARDS INTT/ OTHER CHARGES (Rs.) | TOTAL COL 7 & 8 (Rs.) | REMARKS |
|-----|---------------------------------------|--|---|-------------------------|---------------------------|--|--|--------------------------------|---------|
| 1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |

-----NIL-----


 PRESIDENT


 SECRETARY


 TREASURER




(18)

BAIRWA BHARTI CO-OPERATIVE GROUP HOUSING SOCIETY LTD.
PLOT NO-24,SECTOR-12,DWARKA, NEW DELHI-110075

LIST OF ENROLLED MEMBERS AND RESIGNED DURING THE YEAR 2018-2019

| Flat No | Name of The Enrolled Member | Name of The Resigned Member | Membership No. |
|------------|-----------------------------|-----------------------------|----------------|
|------------|-----------------------------|-----------------------------|----------------|

No Record Available in Society Office


President


Secretary


Treasurer



BAIRWA BHARTI CO-OPERATIVE GROUP HOUSING SOCIETY LIMITED
PLOT NO -24, SECTOR-12, DWARKA , NEW DELHI-110075
INCOME & EXPENDITURE OF THE YEAR ENDED 31ST MARCH, 2019

| PREVIOUS YEAR | EXPENDITURE | CURRENT YEAR | PREVIOUS YEAR | INCOME | CURRENT YEAR |
|------------------|------------------------------------|---------------------|---------------------|--|---------------------|
| - | Maintenance - CCTV & Intercom | 21,240.00 | 3,862,000.00 | Maintenance Charges | 3,842,000.00 |
| 130,177.00 | Maintenance - Electricals | 132,000.00 | 600.00 | Dividend on D.C.H.S. Shares | 600.00 |
| - | Maintenance - Fire Fighting | 319,610.00 | - | Membership Fees | 64,270.00 |
| 12,650.00 | Maintenance - Gensets | 35,320.00 | 94,532.00 | Misc. Income | 80,166.00 |
| 96,470.00 | Maintenance - Horticulture | 90,120.00 | 33,500.00 | Interest on Fixed Deposit | - |
| 171,405.00 | Maintenance - House Keeping | 170,441.00 | 109,939.00 | Community Hall Booking Charges | 20,500.00 |
| 248,278.00 | Maintenance - Lifts | 283,503.00 | - | Interest from Members on Delay Payment | 130,469.00 |
| 126,132.00 | Maintenance - Plumber | 132,000.00 | 1,000.00 | Security Forfeited | - |
| 8,667.00 | Honorarium Administrator Charges | 20,000.00 | - | Building Insurance | 66,123.00 |
| 590.00 | Bank Charges | 295.00 | - | Fire Fighting Demand | 299,925.00 |
| 10,550.00 | Conveyance | 16,775.00 | | | |
| 73,153.00 | Depreciation A/c | 64,001.00 | | | |
| 40,726.00 | Electrical & Hardware Purchase | 45,728.00 | | | |
| 690,070.00 | Electricity Expenses | 724,981.00 | | | |
| 37,563.00 | Festival Expenses | 49,412.00 | | | |
| 89,872.00 | Generator Running & Maintenance | 1,500.00 | | | |
| 71,316.00 | Insurance Building | 59,927.00 | | | |
| 71,000.00 | Legal & Professional Charges | 59,250.00 | | | |
| 1,500.00 | Misc. Expenses | 1,450.00 | | | |
| 5,000.00 | Website Expenses | - | | | |
| - | Office Expenses | 7,626.00 | | | |
| 4,899.00 | Postage & Courier Charges | 5,363.00 | | | |
| 28,966.00 | Printing & Stationery & Photostate | 6,660.00 | | | |
| 32,595.00 | Meeting Expenses (MC/SGBM) | 17,457.00 | | | |
| - | Accounting Charges | 75,520.00 | | | |
| - | Computer Maintenance | 2,100.00 | | | |
| - | Pest Control | 29,500.00 | | | |
| 609,512.00 | Repair & Maintenance | 266,900.40 | | | |
| 285,217.00 | Salary Expenses | 147,500.00 | | | |
| 796,115.00 | Security Charges | 792,822.00 | | | |
| 10,928.00 | Telephone Expenses | 13,663.00 | | | |
| 399,402.00 | Maintenance Charges - Water Puri | 757,579.00 | | | |
| 13,266.00 | MC Election Expenses | - | | | |
| 11,000.00 | Audit Fees | 12,000.00 | | | |
| 492.00 | Education Fees | - | | | |
| 24,060.00 | Excess of Income over Expenditure | 141,809.60 | | | |
| 91,571.00 | Total | 4,504,053.00 | 4,101,571.00 | Total | 4,504,053.00 |

Auditor's Report

As per our separate report of even date attached
Rajendra P. Gupta & Associates
Chartered Accountants
FRN No.



CA R.P. Gupta
Partner

M.No. 082554
Place : New Delhi
Date: 10.03.2022

[Signature]
President

[Signature]
Secretary

[Signature]
Treasurer



17

BAIRWA BHARTI CO-OPERATIVE GROUP HOUSING SOCIETY LIMITED
PLOT NO -24, SECTOR-12, DWARKA , NEW DELHI-110075
RECEIPTS & PAYMENTS A/C FOR THE YEAR ENDING 31st March, 2019

| Receipts | Amount | Payments | Amount |
|---|---------------------|---|---------------------|
| Cash in Hand | 2,917.00 | Maintenance - CCTV & Intercome | 45,558.00 |
| Oriental Bank of Commerce | 18,137.70 | Maintenance - Electricals | 1,31,645.00 |
| State Bank of India | 10,162.30 | Maintenance - Gensets | 35,440.00 |
| Axis Bank | 10,28,256.11 | Maintenance - Horticulture | 89,878.00 |
| Bank Of India | | Maintenance - House Keeping | 1,71,345.00 |
| | 10,59,473.11 | Maintenance - Lifts | 3,66,326.00 |
| Maintenance & other Charges received from Members | 41,36,673.00 | Maintenance - Plumber | 1,32,000.00 |
| | | Honorarium Administrator Charges | 20,000.00 |
| | | Bank Charges | 295.00 |
| Misc. Income / Scrap Sale | 9,540.00 | Conveyance | 11,775.00 |
| Community Hall Booking Charges | 18,000.00 | Addition in Fixed Assets | 12,260.00 |
| Dividend Received | 600.00 | Electrical & Hardware Purchase | 45,728.00 |
| Membership Fees | 64,270.00 | Electricity Expenses | 7,26,681.00 |
| Shifting Charges | 37,500.00 | Festival Expenses | 49,412.00 |
| | | Generator Running & Maintenance | 1,500.00 |
| | | Insurance Building | 66,082.00 |
| | | Legal & Professional Charges | 47,250.00 |
| | | Misc. Expenses | 1,450.00 |
| | | Office Expenses | 7,626.00 |
| | | Postage & Courier Charges | 5,363.00 |
| | | Printing & Stationery & Photostate | 6,660.00 |
| | | Meeting Expenses (MC/SGBM) | 17,457.00 |
| | | Accounting Charges | 74,520.00 |
| | | Computer Maintenance | 2,100.00 |
| | | Pest Control | 29,500.00 |
| | | Repair & Maintenance | 2,72,645.40 |
| | | Salary Expenses | 1,44,354.00 |
| | | Security Charges | 7,84,724.00 |
| | | Telephone Expenses | 13,663.00 |
| | | Maintenance Charges - Water Purchase | 5,65,448.00 |
| | | TDS Deposited | 20,254.00 |
| | | Amount paid to Raise Projects for Fire Work | 1,50,000.00 |
| | | Closing Balance | |
| | | Cash in Hand | 2.00 |
| | | Oriental Bank of Commerce | 18,137.70 |
| | | State Bank of India | 10,162.30 |
| | | Axis Bank | 5,03,502.71 |
| | | Bank Of India | 7,45,312.00 |
| | | | 12,77,116.71 |
| Total | 53,26,056.11 | Total | 53,26,056.11 |

Auditor's Report

As per our separate report of even date attached
Rajendra P. Gupta & Associates
Chartered Accountants
FRN No. 004497N

CA R.P. Gupta
Partner

M.No. 082554
Place : New Delhi
Date: 10.03.2022

President

Secretary

Treasurer



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Bairwa Bharti Co-Operative Group Housing Society Ltd.
PLOT NO-24, SECTOR-12, DWARKA NEW DELHI-110075

Annuxure "A"

SCHEDULE OF FIXED ASSTES AS ON 31ST MARCH 2019

| S. NO. | Particulars | Rate of Depre. | Gross Value As on 1/4/2018 | Addition >180 days | Addition <180 days | Sale/ Deduct. | Gross Value As on 31/3/2019 | Dep. For the year 31/03/19 | Net Value as on 31/3/2019 |
|--------------|--------------------|----------------|----------------------------|--------------------|--------------------|---------------|-----------------------------|----------------------------|---------------------------|
| 1 | Office Furniture | 10% | 1,11,928.92 | 1,850.00 | - | - | 1,13,778.92 | 11,378.00 | 1,02,400.92 |
| 2 | Computer & Printer | 40% | 22,021.60 | - | - | - | 22,021.60 | 8,809.00 | 13,212.60 |
| 3 | Air Conditioner | 15% | 5,107.86 | - | - | - | 5,107.86 | 766.00 | 4,341.86 |
| 4 | Water Motor | 15% | 30,709.05 | - | - | - | 30,709.05 | 4,606.00 | 26,103.05 |
| 5 | Mobile | 15% | - | 6,190.00 | - | - | 6,190.00 | 929.00 | 5,261.00 |
| 6 | Fan | 15% | 1,925.00 | 4,220.00 | - | - | 6,145.00 | 922.00 | 5,223.00 |
| 7 | Plumbing Equipment | 15% | 6,004.00 | - | - | - | 6,004.00 | 901.00 | 5,103.00 |
| 8 | CCTV Camera | 15% | 2,29,858.00 | - | - | - | 2,29,858.00 | 34,479.00 | 1,95,379.00 |
| 9 | Water Dispensor | 15% | 8,075.00 | - | - | - | 8,075.00 | 1,211.00 | 6,864.00 |
| Total | | | 4,15,629.43 | 12,260.00 | - | - | 4,27,889.43 | 64,001.00 | 3,63,888.43 |

President

Secretary

Treasurer



BAIRWA BHARTI CO-OPERATIVE GROUP HOUSING SOCIETY LIMITED
PLOT NO -24, SECTOR-12, DWARKA , NEW DELHI-110075
BALANCE SHEET AS ON 31.3.2019

| PREVIOUS YEAR | LIABILITIES | CURRENT YEAR | PREVIOUS YEAR | ASSETS | CURRENT YEAR |
|---------------------|---------------------------|---------------------|---------------------|---|---------------------|
| | MEMBERS DEPOSIT | | | FIXED ASSETS | |
| 19,53,000.00 | Emergency Fund | 19,53,000.00 | | | 3,63,888.43 |
| 7,77,700.00 | Share Money | 7,77,700.00 | 4,15,629.43 | As per Annexure "A" Attached | |
| 2,22,200.00 | Common Good Fund | 2,22,200.00 | | | |
| 51,150.00 | CCTV Camera deposit | 51,150.00 | | INVESTMENTS | 5,000.00 |
| 93,000.00 | Building Maintenance Fund | 93,000.00 | 5,000.00 | Share of D.C.H.S. LTD | |
| 39,951.47 | Reserve & Surplus | 39,951.47 | | | |
| 2,99,925.00 | Fire Fighting Fund | 2,99,925.00 | | CURRENT ASSETS | |
| 6,51,000.00 | Building Repair Fund | 6,51,000.00 | | Recoverable from Members | |
| | | | 12,81,101.00 | Maintenance Charges Recoverable | 13,54,562.00 |
| | | | 3,442.00 | ARD Lifts Recoverable | 3,442.00 |
| | | | 3,19,476.00 | Construction Money Recoverable | 3,19,476.00 |
| | | | 40,732.00 | Ground Rent Recoverable | 40,732.00 |
| | | | 5,89,732.00 | Misc. Const. Recoverable from Members | 5,89,732.00 |
| | | | 1,40,888.52 | Fire Fighting Repairing WIP | 1,40,888.52 |
| | | | 2,028.00 | Vacant Plot Tax to MCD Recoverable | 2,028.00 |
| | | | 1,15,973.00 | Penal Interest Recoverable | 1,15,973.00 |
| | | | | Advance Paid to Supplier | |
| | | | 3,955.00 | Amount Paid to Balaji Store | 3,955.00 |
| | | | 17,093.00 | Advance Paid to Radiant Infratel for Install. Of CCTV | 17,093.00 |
| | | | 12,177.00 | Amount Recoverable from Mr. Ankit Kalra | 12,177.00 |
| | | | 5,000.00 | Advance Paid to Mr. Rammdar Singh Sahota | |
| | | | 75.00 | Advance Paid to Harpal Singh Nursery | 75.00 |
| | | | 1,240.00 | Amount Paid to Mr. Jitender Kr. Singh | 1,240.00 |
| | | | | Other Current Assets | |
| | | | 20,407.00 | Lift Prepaid Expenses | 22,882.00 |
| | | | 24,000.00 | Security - BSES | 24,000.00 |
| | | | 30,054.00 | Prepaid Insurance | 36,209.00 |
| | | | 15,804.00 | Genset Prepaid AMC | 15,924.00 |
| | | | | CASH & BANK BALANCES | |
| | | | 2,917.00 | Cash in Hand | 2.00 |
| | | | 18,137.70 | Oriental Bank of Commerce | 18,137.70 |
| | | | 10,162.30 | State Bank of India | 10,162.30 |
| | | | 10,28,256.11 | Axis Bank | 5,03,502.71 |
| | | | | Bank Of India | 7,45,312.00 |
| | | | | INCOME & EXPENDITURE A/C | |
| | | | 8,54,103.41 | Opening Balance | 8,54,103.41 |
| | | | | Less: Excess of Income over Expenditure | 1,41,809.60 |
| | | | | | 7,12,293.81 |
| | | | | Total | 50,58,687.47 |
| 49,57,383.47 | Total | 50,58,687.47 | 49,57,383.47 | | |

Auditor's Report
 As per our separate report of even date attached
Rajendra P. Gupta & Associates
 Chartered Accountants
 FRN No. 0044877N

CA R.P. Gupta
 Partner

M.No. 082554
 Place - New Delhi

[Signature]
 President

[Signature]
 Secretary

[Signature]
 Treasurer



PART - C**OBSERVATIONS & SUGGESTIONS:**

1. That the Ground Rent Payable to DDA should be reconciled with the Record at DDA.
2. Monthly Budget Income and Expenditure should be prepared and approved in GBM meetings properly rather than annually.
3. Cash Amount paid /received avoid from any members or against any expenses above Rs. 10000/-.
4. Copy of Society Registration Certificate, Share Register's, Flat owner, Tenant Files, GBM or Minutes of meeting Register's, Flat or share transfer files and other policy documents are not available in office record.
5. Oriental Bank of Commerce and State Bank of India bank accounts statement and closing balance certificate not available for our audit purpose.
6. Staff Salary Register is not prepared by the society during the FY 2018-2019.
7. Revenue Stamp are not affixed or paste to any vouchers.
8. List of Member's with details as per the society rules as on 31.03.2019 are not available in office record.
9. Rs. 12671/- Sales Tax payable shown in duties and taxes but there is no details available in office record.
10. The Society is advised to reconciled share money account on priority basis.
11. The Society is advised to prepare members recovery list towards ARD lifts, Construction Money, Ground Rent, Misc. Const., Fire Fighting Repair WIP, Vacant Plot Tax & penal Interest and take necessary action immediately.

For Rajendra P. Gupta & Associates
CHARTERED ACCOUNTANTS

PLACE: NEW DELHI
DATED: 10.03.2022


CA R.P. Gupta, FCA
Partner

M.No. 082554
FRN. 004497N



(21)

amount receivable from members against Maintenance & Other, Advance paid to suppliers, Security Deposit with BRPL & Prepaid Expenses etc.

CASH & BANK BALANCES:

The cash in hand balance of Rs. 2.00 could not be physically verified as the audit was conducted after the completion of the financial year. However, the certificate of the managing committee regarding cash in hand of Rs. 2.00 as on 31-03-2019 is enclosed with the audit report. The Bank Balance certificate and Bank reconciliation statement, if any, of Bank of India & Axis Bank Account are enclosed. A certificate from Management is obtained and attached with the audit report. Certificate from State Bank of India and Oriental Bank of Commerce not available for our audit purpose.

INCOME & EXPENDITURE ACCOUNT:

The Deficit opening balance of Rs. 8,54,103.41 has been decreased by Rs. 7,12,293.81 due to current year excess of Income over Expenditure by Rs. 1,41,809.60 which is apparent from the Income & Expenditure account annexed herewith.

COMMENTS ON INCOME & EXPENDITURE ACCOUNT:

INCOME SIDE:

During the year under audit, the society has earned a sum of Rs. 45,04,053.00 towards various income of the society. Income side represents the Maintenance Charges, Dividend on DCHFC share, Membership Fees, Misc. Income, Community Hall Booking Charges, Interest from Members on Delay Payments, Building Insurance, Fire Fighting Demand transfer from Balance Sheet in this year earned by the society during the year.

EXPENDITURE SIDE:

During the year under audit, the society has incurred a sum of Rs. 42,98,242.40 towards various expenses of the society. Various expenses of the society include Contractual salary & wages, generator running expenses, AMC charges, security service expenses, telephone expenses, Electricity Charges, printing & stationery expenses, repair & maintenance, office expenses, Lift maintenance, Professional charges, accounting charges, Audit fees, Pest Control Expenses, Staff Welfare Expenses, Housekeeping & Cleaning Expenses, etc. The society is advised to avoid cash expenses to the maximum extent and cash expenses limit should also be fixed. Further, a sum of Rs. 64,001.00 has been provided for as depreciation on fixed assets.



BUILDING REPAIR FUND: RS. 6,51,000.00

There is no change in the Balance under the head of account as on 31-03-2018 as compared of balance as on 31-03-2019.

SECURITY DEPOSITS: RS. 26,625.00

There is no change in the Balance under the head of account as on 31-03-2018 as compared of balance as on 31-03-2019.

DUTIES & TAXES: RS. 17,216.00

There is change of Rs, 1,060.00 in the Balance under the head of account as on 31-03-2018 as compared of balance as on 31-03-2019.

CURRENT LIABILITIES & PROVISIONS: RS. 12,26,845.00

The Balance under this head of account as on 31-03-2019 was Rs. 12,26,845.00 as compared to balance of Rs. 8,24,556.00 as on 31-03-2018. The outstanding balance of Rs. 12,26,845.00 represents the amount due to suppliers, professionals, Govt. dues, TDS, Ground Rent Payable to DDA, Education Fund Payable, Water Charges Payable to DDA etc and advance received from members against maintenance & electricity charges etc.

COMMENTS ON ASSETS SIDE ITEMS:

FIXED ASSETS:

During the year, 3 addition was made fixed assets of Rs. 12,260.00. Detail of Fixed Assets is shown in Balance Sheet with the financial statements. Depreciation on Fixed Assets namely Office Furniture, Computer & Printer, Air Conditioner, Water Motor, Mobile, Fan, Plumbing Equipment, CCTV Camera & Water Dispenser has been provided as per Income Tax Act & rules there-under.

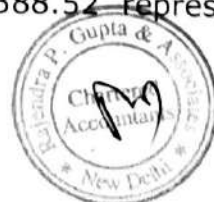
INVESTMENTS:

SHARE OF DELHI CO-OP G/H Rs.5,000.00 :

There is no change in balance as on 31-03-2018 under the head of account as compared to balance as on 31-03-2019.

CURRENT ASSETS, LOANS & ADVANCES:

The balance under this head of account as on 31-03-2019 was Rs 27,00,388.52 as compared to balance of Rs. 26,23,177.52 as on 31-03-2018. The outstanding balance of Rs. 27,00,388.52 represents the



EXPENDITURE REVIEW:

The society is maintaining its account on accrual system basis and the society is not reviewing monthly expenditure in the ensuing managing committee meeting.

OBESERVATION & COMMENTS ON EACH OF THE BALANCE SHEET

COMMENTS ON LIABILITIES SIDE ITEMS:

SHARE CAPITAL: RS. 7,77,700.00

There is no change in the Balance under the head of account as on 31-03-2018 as compared of balance as on 31-03-2019.

COMMON GOOD FUND: RS. 2,22,200.00

There is no change in the Balance under the head of account as on 31-03-2018 as compared of balance as on 31-03-2019.

EMERGENCY FUND: RS. 19,53,000.00

There is no change in the Balance under the head of account as on 31-03-2018 as compared of balance as on 31-03-2019.

CCTV CAMERA DEPOSITS: RS. 51,150.00

There is no change in the Balance under the head of account as on 31-03-2018 as compared of balance as on 31-03-2019.

BUILDING MAINTENANCE FUND: RS. 93,000.00

There is no change in the Balance under the head of account as on 31-03-2018 as compared of balance as on 31-03-2019.

RESERVE & SURPLUS: RS. 39,951.47

There is no change in the Balance under the head of account as on 31-03-2018 as compared of balance as on 31-03-2019.

FIRE FIGHTING FUND: RS. 2,99,925.00 as on 01.04.2018

During the year, the society has repair of fire fighting equipment through the this fund. Total expenditure made on repair of fire fighting equipment of Rs. 3,19,610.00, Rs. 16,685.00 excess expenditure and the same set off from regular maintenance of the members.



documents & accounts of the society including Audit report as per the provisions of the societies rules 84(8).

MEMBERS:

The Total No. of members of the society as on 31.03.2019 was 91. During the year under audit, Details not available of members who have joined/resigned from the society. Total No. of flats was 93 and 2 flats remained unallotted.

MANAGEMENT:

The management of the society is managed by the Managing Committee duly elected as per last election was held on 03rd January'2021. A list of the Members of the Managing Committee is enclosed.

MANAGING COMMITTEE MEETING:

During the year under audit, No Details available of M.C. Meetings were held, and no proceedings of M.C. Meetings are found properly recorded in the Minutes Books.

ANNUAL GENERAL MEETING:

During the year under Audit, No Detail Available for Verification.

LENDING POLICY OF THE SOCIETY:

It is informed that there is no system of extending any loan to its members and no loan been extended during the year under review.

UNRESOLVED DISPUTES:

As explained by the present managing committee that there is no unresolved disputes of the society for the year under audit.

APPROVED BUDGET:

It is explained that the society does not prepare budget for the various expenses which the society proposes to incur. The Society is advised to introduce budgetary control system in the society.

DISPUTED CLAIMS:

There is no disputed claim of the society as explained by the managing committee of the society.



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11. Income & Expenditure Account shown surplus to Rs. 24,060/- for Current year and total net Deficit to Rs. 8,54,103/- as on 31.03.2018 and previous carry forward deficit to Rs. 8,78,163/- as per the last year balance sheet.

PART - B

Name of the society : M/s BAIRWA BHARTI CO-OPERATIVE GROUP HOUSING SOCIETY LTD.

Address of the society : Plot No.24, Sector-12,Dwarka
New Delhi -110075.

Registration no. : 792 G/H

Period of Present Audit : 01.04.2018 to 31.03.2019

Period of Previous Audit : 01.04.2017 to 31.03.2018

Name & Address of the Present Auditor : Rajendra P. Gupta & Associates
Chartered Accountants
4648/21, Ansari Road, Darya Ganj
New Delhi - 110002

Name & Address of the Previous Auditor : Mukul Garg & Associates
Chartered Accountants
E-13/105, 1st Floor, Press Complex
Nearby to Hira Sweets, Jawahar Park
Laxmi Nagar, New Delhi-110092

No. of Members at the time of Present Audit. : 91

No. of Members at the time of Previous Audit. :91

No. of Members Enrolled during the current year : No Detail Available

No. of Members Resigned/expelled during the year : No Detail Available

Area of operation : NCT, Delhi

FUNCTIONING:

The society is functioning from its Registered office i.e. Plot No. 24, Sector-12, Dwarka, New Delhi-110075 and member being allowed to inspect the



**AUDIT REPORT ON THE WORKING OF
BAIRWA BHARTI CO-OP. GR. HOUSING SOCIETY LTD.
PLOT NO.-24, Sector-12, Dwarka, New Delhi-110075.**

PART - A

Last Year Audit Objections / Suggestions for the consideration of the management:

1. Monthly Budget Income and Expenditure should be prepared and approved in GBM meetings properly rather than annually. - Not Complied
2. Cash Amount paid /received avoid from any members or against any expenses above Rs. 10000/-. - Not Complied
3. Copy of Society Registration Certificate, Share Register's, Flat owner, Tenant Files, GBM or Minutes of meeting Register's, Flat or share transfer files and other policy documents are not available in office record. - Not Complied
4. Oriental Bank of Commerce, Bank of Baroda & State Bank of India bank accounts statement and closing balance certificate not available in office record. - Not Complied
5. Staff Salary Register is not prepared by the society during the FY 2017-2018. - Not Complied
6. Revenue Stamp are not affixed or paste to any voucher. - Not Complied
7. List of Member's with details as per the society rules as on 31.03.2018 are not available in office record. - Not Complied
8. Major Repair and Maintenance or any other major repair bill with quotation are not available in office record. - Noted for Future
9. Sales Tax payable shown in duties and taxes but there is no details available in office record. - Not Complied
10. Bank Balance is to Rs. 10,56,556/- with multiple 4 bank accounts as on 31.03.2018 but out of these 4 bank accounts. Oriental Bank of Commerce and State Bank of India accounts statement and closing balance certificate or any other documents not available in office record for the verification purpose and Rs. 2,97,251/- as per the last year balance sheet.



conformity with the law and provide full information as required by Delhi State Co-operative Societies Act, and rules framed there under.

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IV. In our opinion and to the best of our information and according to the explanation given to us the said accounts, subject to our report annexed here to, give true and correct state of affairs: -

- a) In the case of the Balance Sheet of the society as at 31st March'2019.
- b) In the case of the Income and Expenditure Account of the excess of Income over Expenditure of the society for the year ended on 31st March'2019.
- c) In the case of Receipt and Payment Account of receipts and payments for the year ended on 31st March'2019.

For Rajendra P. Gupta & Associates
CHARTERED ACCOUNTANTS

PLACE: NEW DELHI
DATED: 10.03.2022


CA R.P. Gupta, FCA
Partner
M.No. 082554
FRN. 004497N



UDIN 22082554AF7XZF8316

AUDITOR'S REPORT

To
The Members of the,
Bairwa Bharti Cooperative Group Housing Society Ltd.
Plot No.24, Sector-12,
Dwarka, New Delhi-110075.

We have audited the attached Balance Sheet of **M/s BAIRWA BHARTI CO-OP GROUP HOUSING SOCIETY LTD.** Delhi, as at 31st March'2019 and annexed Income & Expenditure Account and Receipts & Payments Account for the year ended on that date annexed thereto. 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.

We have conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Subject to our detailed observations in parts 'A' 'B' 'C' forming parts of this report, we report that:

- I. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- II. In our opinion proper books of accounts as required by law have been kept by the society so far as appears from our examination of books.
- III. In our opinion, the Balance Sheet, Income & Expenditure Accounts and Receipt & Payment Account dealt with by the report are drawn up in



RAJENDRA P.GUPTA & ASSOCIATES
CHARTERED ACCOUNTANTS

H.O: 4648/21, ANSARI ROAD, DARYA GANJ
NEW DELHI-110002.

B.O: 26/4, F.F, ONKAR NAGAR-B, TRI NAGAR
DELHI-110035.

PHONE: 27386197 : 9873658865 {MOBILE}

E-MAIL: rpga@rediffmail.com

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BAIRWA BHARTI CGHS LTD
SECTOR 12, PLOT NO. 24, DWARKA
NEW DELHI-110078

10.3.2022

AUDIT FEE FOR THE YEAR ENDED
31.3.2019

12000.00

{ INR TWELVE THOUSAND ONLY }

THANKING YOU
YOUR'S FAITHFULLY


R.P. GUPTA, F.C.A
PARTNER
M.NO.082554



**OFFICE OF THE REGISTRAR COOPERATIVE SOCIETIES
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
PARLIAMENT STREET, NEW DELHI.**

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**No.F.A.R.(Audit)/2021/
Appointment Register SI No.**

Dated:

To

The President/Secretary,
Bairwa Bharti CGHS Ltd. (Regd.No.792/GH),
New Delhi

Sub: - Appointment of auditor for the period 2018-19 to 2020-21 in r/o Bairwa Bharti CGHS Ltd. (Regd.No.792/GH).

Sir,

With reference to your letter dated 26.08.2021 the competent authority has decided to appoint auditor for the period 2018-19 to 2020-21 in r/o Bairwa Bharti CGHS Ltd. (Regd.No.792/GH), in exercise of his powers under section 60(6) & 60(1), of DCS Act 2003. Accordingly the following auditor is hereby appointed to conduct the audit of the accounts of your society for the period 2018-19 to 2020-21 without prejudice to any penal action that can be taken separately under DCS Act/ Rules.

The Society has deposited Rs. 4500/- vide Receipt No. 23/23 dated: 09.12.2021.

| S. No | Name of CA/CA firm/Panel No. | Under Section | Audit period |
|-------|---|---------------|--------------------|
| 1. | M/s Rajendra P Gupta & Associates.(E-416) | 60(6) | 2018-19 to 2020-21 |

You are hereby directed to extend all co-operations to the auditor, so that they may be able to conduct the audit of your society.

Attention of the Society is also drawn towards the Assistant Director O/o RCS, letter dated 02/09/2014 and 09/09/2015 (available on the website of this department) to have their own website and upload all documents mentioned in aforesaid letters.

Further, it is to inform that as per the provision of Rule 79 of DCS Rule, 2007 one auditor can be allotted audit for a maximum period of not more than three continuously, therefore the audit of the remaining financial year will be ordered once audit report of above mentioned period is submitted by the society to enable the subsequent appointee to start the audit of remaining financial years.

Further, previous appointment of auditor for the said period, if any is hereby cancelled.

(SANJAY JHA)
ASSTT. REGISTRAR (AUDIT)

No.F.A.R.(Audit)/2021/ 90

Dated: 14/12/21

Copy forwarded to following for information and necessary action to:-

1. A.R. (Sec -1) O/o RCS, Parliament Street, New Delhi.-110001.
- ✓ 2. M/s Rajendra P Gupta & Associates.(E-416)
3. Guard File.

(SANJAY JHA)
ASSTT. REGISTRAR (AUDIT)

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