

**PRAVEEN KEDIA & ASSOCIATES**  
**Chartered Accountants**

303, 3<sup>rd</sup> Floor, Building No. 80,  
Opposite Metro Pillar No. 52,  
Vijay Block, Laxmi Nagar,  
New Delhi-110 092

To,  
The Members  
Maurya Co-operative Group Housing Society Ltd.  
95, IP Extension,  
Sai Chowk, Near Madhu Vihar,  
Delhi-110092

We have audited the attached Balance Sheet of Maurya Co-Operative Group Housing Society Ltd. as at 31st March 2023 and the annexed Income & Expenditure Account and Receipt and Payment Account of the Society for the year ended on that date and report as under-

1. 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;
2. In our opinion, proper books of account, as required by law, have been maintained by the society so far as it appears from our examination of the book of the Society,
3. The Balance Sheet, Income & Expenditure account and Receipt & Payment Account; dealt with by this report, are in agreement with the books of accounts and records maintained by the Society;
- 4 In our opinion and to the best of our information and according to the explanations given to us, the said accounts give the information as required by the Registrar Co- Operative Societies, Delhi in the manner so required and give a true and fair view

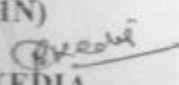
(a) In the case of the Balance Sheet, or the state of affairs of the Society as at 31st March, 2023.

(b) in the case of the Receipt & Payment Account and Income & Expenditure Account for the year ending on that date, there is no material irregularity in the expenditure or in the realization of money due to the above Society.

Thanking you,

Yours faithfully,

For PRAVEEN KEDIA & ASSOCIATES  
Chartered Accountants  
(FRN: 036951N)

  
PRAVEEN KEDIA  
(Proprietor)

Membership No: 540988

Place: NEW DELHI

Date: 05.07.2023

UDIN :- 23540988BHALZC3918

**AUDIT REPORT OF M/S. MAURYA CO-OP G/H SOCIETY LTD  
AT PLOT NO. 95 I.P. EXTENSION , DELHI-110092  
FOR THE YEAR 2022-2023**

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**PART-A**

Whether the society has taken the corrective steps to comply with the objections/ suggestions made in the previous audit, if not what is the explanation of the society thereof?

The society has taken the corrective steps to comply with the objections made in the previous audit report.

**PART B**

- a. Is the society functioning from the Registered Office and the members are being allowed to inspect documents of the society including audit report as per provision of Delhi Co-Operative Societies Rules 1973. In addition, the auditor is required to comment on each item of income and expenditure account and balance sheet along with all the controlling statement duly signed by the office bearers and countered signed by the auditor broadly on the lines indicated under rule 46 ( Form No 11, 12, 13) Delhi Co-Operative Societies Rules 1973. Specific responsibility be fixed in case of misutilization of funds or any lapse on the part of any responsible committee members.

Yes, the society is functioning from its Registered Office at Plot No 95, I.P Extension, Delhi-110092 and the members of the society are being allowed to inspect the documents of Society including audit report, as reported to us, by the management committee. Comments on major items of Balance Sheet and Income & Expenditure Accounts of the society are in annexure -A. All the controlling statements are duly signed by the office bearers of the society and countersigned by the undersigned.

- b. Whether the society periodically reconciles its accounts with the accounts of the members, outside parties including bank at the close of the co-operative year with general ledger.

As explained to us by the Managing Committee, the society has reconciled its accounts, (maintained in computer system) of members and outside parties including bank, periodically and also at the close of the cooperative year with general ledger. The same has been verified by us to the extent possible. Bank reconciliation statement as at the close of cooperative year is enclosed.

- c. Whether the society has raised funds, so as to conform to the provisions of the Rules 69(1) of the Delhi Co- Operative Societies Rule 1973, and that the society has restricted its borrowings to the borrowings powers approved by the registrar from time to time?



NA, the society has not raised funds from outside parties, as explained to us by the management committee and which has been verified by us with books of accounts maintained by the society. The Society has no borrowings.

- d. What is the debt equity ratio of the society and how the society proposes to discharge its debt liabilities?

Since there being no debt from outside, therefore, the debt/equity ratio is 0:1.

- 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 lending policy and how far the interests 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?

As explained to us the society has not granted any loans to its members or other parties, hence there is no lending policy and therefore all above points are not applicable.

Whether the management committee has implemented or carried out the decisions of the General Bodies in letter and spirit keeping in view the best interest of the members of the society, in accordance with Co-Operative principles? (CA will give his comments on the appointment of Architect, Building Contractors and other contracts etc.)

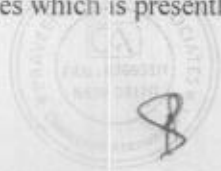
The management committee has carried out the affairs of the society in the best interests of the members of the society and in accordance with the decisions taken in the General Body and on Cooperative Principles.

- f. Numbers of unresolved dispute position of the society and also, the steps taken to resolve disputes at various forums. CA is also required to give his comments on complaints received against the society by the departments.

As reported to us, there is one pending litigation which the society is following up as mentioned in Annexure A in point No 2. Complaint as received by the Society from the department is properly been explained and dealt with.

- g. Details of claim if any against the members and outside parties, not being pursued properly and proceedings not launched within period of limitation.

There is one member Flat no. A-104 who has not paid part of construction cost and escalation charges whose details are mentioned in annexure A in point No. 2. The society has filed Civil Suit for recovery of dues which is presently going on in Karkardooma Court, Delhi.



- h. 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 plan approved as also handing over the possession of the flats?

As explained to us and verified from the records, the housing building project was completed in earlier years and possessions of the flats has been handed over to its members. The society has mainly carried out the activities of providing maintenance services, and renovation of Assets, where the management committee is exercising proper financial, material management and budgetary controls to keep the maintenance cost under control.

- i. Has the society been holding meeting of various committees including general Body and proper records of proceedings are being maintained in the minutes/ proceeding Register?

Yes, the General Body Meeting of Society was held on 25 Sept. 2022.

The minutes/processing register of the Management Committee of the audit period is produced before us for our verification.

- j. List of members with their ledger balances at the close of Cooperative year. A separate list of changes on account of resignations, expulsions and whether rules/instructions in his behalf have been properly complied with?

The list of members along with their ledger balances at the close of cooperative year is enclosed schedule. The society has also complied the rules & regulations for transfer, resignation properly the same is being checked by us.

- k. Without prejudice to the generality of the provisions contained in Delhi Cooperative Societies Act, 1972, and the rules framed there under, the auditor shall state if any of the office bearers suffers from disqualifications contained in section 35 read with Rule 59 and 60?

In our opinion and according to the explanation given to us, none of the office bearers of the society suffers from any disqualification as contained in section 35 read with rules 59 and 60.





- l. Whether society is incurring expenditure in accordance with approved budget, if not indicate the lapses.

Yes, the Society is incurring expenditure in accordance with the budget approved in advance by the members in the Annual General Meeting of the society. As explained the variance wherever exists shall be ratified by members in subsequent AGM.

- m. Whether the society is periodically reviewing the fixed assets as also, the cash credit limits vis-a-vis Loans extended on the basis of goods hypothecated to the cooperative society?

As informed to us, the society is periodically reviewing the fixed assets, Since the society has not granted /taken any loans to/from its members or outside parties, the question of reviewing the cash credit limit does not arise.

- n. Whether the monthly expenditures of the society are being approved in the ensuing managing committee meetings, if not reasons for the same must be explained in detail?

As informed society is approving their monthly expenditure in their MC Meeting. The variance with budgeted wherever exists is ratified by members in subsequent AGM.

- o. In respect of T/C society, Cooperative Banks and stores whether the respective cooperative society is reviewing the cash credit limit and restricting its future Loaning/Credit to good parties only?

Not Applicable, since society is a group housing society.

- p. A certificate shall be obtained from the custodian of records regarding documents and cash/ certifying the possession thereof along with certificate of CA regarding details of books of accounts seen and signed by CA.

Yes, the prescribed certificate of records and certificate of cash has been obtained from the society and are enclosed herewith and the same have been signed by us also.

- q. The details of various Bank A/Cs maintained by the society as also the securities and investment of the society along with the address. Account numbers of the Banks and comments on the Bank Reconciliation statement.



The society is maintaining the following bank accounts:

- I) Union Bank Saving A/c No. 520101244599463 Preet Vihar Delhi-110092
- II) Indian Overseas Bank Saving A/c No. 153401000000084 I.P. Extension, Patparganj Delhi-110092
- III) Indian Overseas Bank Saving A/c No. 153401000000086 I.P. Extension, Patparganj Delhi-110092

The balance confirmation certificates at the close of Financial year from above Banks are obtained and are enclosed with the reconciliation statement there on.

The society is also having the Following investment in its name, viz

- I) Shares in DCFHC of face value of Rs. 5000/- (500 shares of Rs.10/-each)
- II) Share in Indraprastha Vistar Sahakari A was Societies Mahasangh Ltd. Face value Rs.10000/- (100 shares of Rs.100/-each)
- III) -shares of Rs. -each of Delhi State Co-operative Bank Ltd

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FOR PRAVEEN KEDIA & ASSOCIATES  
CHARTERED ACCOUNTANTS

F.R.N 036951N



CA Praveen Kedia

M.No. UDIN: 23540988 BHALZ C3918

Place : Delhi

Date : 05/07/2023

### PART-C

#### Audit Objections and observations forming part of Audit Report for Year 2022-23

The Report will clearly indicate the acts of omission, commission on the part of the Managing Committee with the specific reference to acts involving malfeasance: misappropriation, acts of omission, mismanagement of funds etc. On the basis of the evidence collected, the Auditor shall record his opinion as to the person who in his opinion was responsible for the lapses noted by him. (Every case of misappropriation of funds shall be directly reported to the Registrar at the first instance.)

There is no Act of omissions, misappropriations and all the expenses incurred by the Society are approved in monthly Managing Committee Meeting of the society.

FOR PRAVEEN KEDIA & ASSOCIATES  
CHARTERED ACCOUNTANTS

F.R.N. 036951N



CA Praveen Kedia

M.No. UDIN: 23540988 BHALZC3918

Place : Delhi

Date : 25/07/2023

PART-C

Audit Objections and observations forming part of Audit Report for Year 2022-23

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There is no Act of omissions, misappropriations and all the expenses incurred by the Society are approved in monthly Managing Committee Meeting of the society.

FOR PRAVEEN KEDIA & ASSOCIATES  
CHARTERED ACCOUNTANTS

F.R.N. 036951N



CA Praveen Kedia

M.No. UDIN: 23540988 BHALZC3918

Place : Delhi

Date : 25/07/2023



## Annexure-A

### Comments on Major Items of Balance Sheet and Income & Expenditure Accounts)

#### A. Items appearing in Balance Sheet:

##### 1. Share money Rs.10,000/-

The balance under this head of account as on 31.03.2023 is Rs.10,000.00 as compared to the balance of Rs.10,000.00 as on 31.03.2022.

2. <u>Members Deposit</u>	Rs.11,09,35,037/-
a) Land money	Rs. 7,74,700
b(i) Construction cost	Rs. 9,91,76,800
b(ii) Additions to various Assets	Rs. 93,83,537
c) Electricity Meter security	Rs.16,00,000

The opening balance under members deposit was Rs. 11,09,35,037/- which remain unchanged in the current year. The figures are accounted on accrual basis except in case of construction money which is accounted for on receipt basis. From one member pertaining Flat No. A-104, construction cost of Rs. 48,500/- is still outstanding. A civil suit is in progress against the same for recovery this outstanding of construction cost of Rs. 48,500/- along with outstanding escalation charges amounting of Rs. 1,46,459/-.

d) Statutory Reserve Fund	Rs.8,936/-
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The opening balance under the head was Rs.8,936/- which remained unchanged.

##### 3. Common Good Fund Rs.74,902.40

The opening balance under this head was Rs. 2,43,244.40/- There was no members' contribution to this fund during the year.

During the year society incurred expenditure amounting to Rs. 1,77,819/-on account of celebration of various festivals, the details of which are as under:

a. Independence Day	Rs. 60,530/-
b. Republic Day	Rs. 54,525/-
c. Holi	Rs. 62,764/-

Interest accrued on FDR of this fund amounting to Rs.9477/- has been added to the fund.



4. **Building Renovation and Maintenance Fund** Cr. Rs. 31,160.99

The opening balance under this head was Dr. Rs. 2,51,369.01

The Society has system of collecting subscription from members for incurring major expenses under this head as required under section 81(I) of The Delhi co-operative Societies Act, 2003. However during the year 2021-22, the Society incurred Expenditure on Road Repair work which was amounting to Rs. 2,82,530/- without collecting subscriptions under this head.. Since this being repair expenses and no fresh subscription was obtained from members, it was decided to treat this expenses as regular expenses and accordingly debited to Income and Expenditure account and credited to this fund.

Opening Balance	(2,51,369.01)
Amount Of Expenses Incurred During The Year 2021-22	2,82,530.00
on Road Repair work transferred and debited to Expense A/c.	
Add :Receipt during the year	Nil
Closing Balance	31,160.99

5. **Assets Replacement Fund** Rs. 20,11,597.38/-

The opening balance under this head was Rs. 17,97,913.38/-

As per section 81(4) of Delhi Co-operative Societies Act, 2003, a corpus for Replacement Fund is being created since 2006-07 for utilization of replacement of building /assets in course of time. During the year a sum of Rs.100/-per month from each member aggregating to Rs.120,000/- collected, is transferred to this fund. Separate investment of the above Fund is earmarked in consolidated FD'S of Rs. 34,20,052/-. The proportionate interest (Rs. 93,684/-) accrued on this fund is also credited to this account.

6. **Security Money & Deposits** Rs. 4,89,782/-

The opening balance under this head was Rs.4,83,199/- this include security form contractors and also from members. The security deposits are refunded on completion of the contracts to the contractors.

The society collected security deposits from members against their renovation work is also included under this head.

7. **Expenses Payable**

Rs. 396413.50

The balance under this account represents the expenses payable by the society, as at the close of Co-operative year 2022-23 towards salary & Wages and other operating expenses.



8. Land Money Deposit with DDA Rs.7,74,700/-

The opening balance under the head was also Rs.7,74,700/- which remained unchanged, since there was no transaction in this account during the year under review. This amount represents the cost of land money deposited by the society with DDA at the time of allotment of land.

9. Building Construction Cost Rs.10,58,40,155.17/-

The opening balance under this head was Rs. 10,58,40,155.17/-There were no expenses incurred during the year this year.

10. Furniture & Fixtures Rs. 39,599/-

The opening balance under the head was Rs.43,999/-.Depreciation@10 % amounting to Rs.4,400/- has been provided in this account during the year.

11. Computer Rs. 5,527/-

The opening balance under the head was amounting to Rs.9,211/-. a depreciation of 40% amounting to Rs. 3,684/- was provided.

12. Intercom Rs. 3,21,992/-

The opening balance under the head was amounting to Rs.2,97,030/- during the year addition of Rs. 60,739/- was made a depreciation of 10% amounting to Rs. 35,777/- was provided.

13. Crockery Rs. 994/-

The opening balance under the head was Rs.1,105/-Depreciation@10% amounting to Rs.111/-has been provided in this account.

14. Electric goods Rs.1,09,755/-

The opening balance under the head was Rs. 1,14,172/-.during the year addition of Rs. 7800/- was made Depreciation@10% amounting to Rs.12,197/-has been provided in this account.

15. Telephone Instrument Rs. 9,122/-

The opening balance under the head was Rs.2,736/-. during the year addition of Rs. 7400/- was made Depreciation@10% amounting to Rs. 1,014.16/-has been provided in this account.



**16. Pump** Rs. 49,099/-

The opening balance under the head was Rs. 32,064/- during the year addition of Rs. 25,700/- was made Depreciation@ 15% amounting to Rs.8,665/-has been provided in this account.

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**17. Exhaust Fan** Rs.3,679/-

The opening balance under the head was Rs.4,088/-Depreciation@10% amounting to Rs.409/-has been provided in this account.

**18. UPS** Rs.1,220/-

The opening balance under the head was Rs.2,033/- Depreciation @40% amounting to Rs 813/- has been provided in this account.

**19. Batteries** Rs.15,670/-

The opening balance under the head was Rs. 17,411/- Depreciation @ 10 % Amounting to Rs.1,741/- has been provided in this account.

**20. Biometric** Rs.5,057/-

During the year Biometric system amounting to Rs. 5,619/-Depreciation @ 10 % Amounting to Rs.562/- has been provided in this account.

**21. CCTV** Rs. 2,69,231/-

The opening balance under the head was Rs.2,97,199/- during the year addition of Rs. 19,163/- was made Depreciation@15% amounting to Rs.47,131/-has been provided in this account.

**22. Water Testing Machine** Rs. 4,372/-

The opening balance under the head was Rs.5,144/- Depreciation @15% amounting to Rs.772/- has been provided in this account in this account.

**23. Air Conditioned Meeting Room** Rs. 44,795/-

The opening balance under the head was Rs.52,700/- Depreciation @ 15% amounting to Rs.7,905/- has been provided in this accounting this account.



**24. Air Conditioned Sports Room** Rs. 57,800/-

The opening balance under the head was Rs.68,000/-. Depreciation @ 15% amounting to Rs.10,200/- has been provided in this accounting this account.

**25. Furniture and Fixture Sports Room** Rs. 83,250/-

The opening balance under the head was Rs.92,500/-. Depreciation @ 10% amounting to Rs.9,250/- has been provided in this accounting this account.

**26. Shares in DCHFS** Rs.5,000/-

It represents an investment of Rs. 5000/- being 10 number of shares of Delhi Co-operative Housing Finance Society Ltd of Rs.500 each.

**27. Shares in Delhi State Co-operative Bank** Rs.100/-

It represents an investment of Rs.100/- being one shares of Rs.100/- each of Delhi state Co-operative Bank Ltd.

**28. Share in Indraprastha Vistar Sahakaria was Societies Mahasangh Ltd** Rs.10,000/-

It represents an investment in 100 shares of Rs. 100/-each in Indraprasth Vitar Sahakaria was Societies Mahasangh Ltd.

**29. Cash in Hand** Rs. 7,940/-

Cash in hand as at the close of 31st March 2023 was Rs. 7,940/-and a certificate to this effect has been obtained from the Society and the same is enclosed herewith.

**30. Escalation Recoverable** Rs. 1,46,459/-

The opening balance under the head was also Rs. 1,46,459/-.The M.C. of society is making all efforts to recover the remaining amount of dues. A recovery suit has been field by the Society in civil court, Karkardooma which is going on.

**31. Sundry Debtors** Rs. 4,96,673/-

The Opening balance under the head was Rs.9,82,085/-. The amount, represents the maintenance /electricity charges due from members as at the close of co-operative year. The detail of these accounts is annexed with the Balance Sheet.





## Items appearing in Income & Expenditure account:

### **32. Maintenance charges Received**

Rs.40,57,434/-

During the year under review maintenance charges amounting Rs.40,57,434/-were received/receivable from 100 members. As compared to Rs. 39,68,051/- in the year 2021-2022. The maintenance charges includes Guest House and Central Park Booking charges and also Lift maintenance charges received from incoming and outgoing residents including from those who have undertaken repair work.

### **33. Interest**

Rs. 75,753.68/-

It represents the amount of interest received from banks on savings bank accounts, Interest on FDR and Interest on IT Refund, total amounting to Rs. 75,753.68/- as compared to Rs. 80,126/- in the year 2021-2022.

### **34. Other Income**

Rs. 4,45,054.54/-

- A. This includes Rs. 1,53,015/- being space booking charges from outside parties as compared to Rs.93,165/- in the year 2021-2022.
- B. The credit balance of electricity subsidy amounting to Rs. 1,30,298.54/- received in earlier years from BSES upto 31.03.2021 accounted for as income in the current year.
- C. The credit balance appearing in members accounts of Rs. 1,21,777/- pertaining to previous years (prior to 2017-18) written back after reconciliations.
- D. Share transfer fees amounting to Rs. 4,270/- received from 7 members as share transfer money is credited under this head.
- E. Other miscellaneous receipts during the year is Rs. 35,694/-.

### **35. Audit Fee (2022-23)**

Rs.10,000/-

This represents the amount provision made for audit fee for the year 2022-23.

### **36. Depreciation**

Rs. 1,44,631.32/-

Depreciation on assets has been provided during the year under audit as per I.T. Rule given in schedules of fixed assets.



**37. Electricity Expenses**

Rs. 5,55,398.50/-

This represents payments of electricity charges to BSES for electricity consumed in common area of the Society during the year 2022-23. Previous year the amount was Rs. 8,27,841.68/-.

**38. Repair and Maintenance -Road**

Rs. 4,20,116/-

Project for major repairs of road was undertaken in the financial Year 2021-22 and an amount of 2,82,530/- incurred in that year. Subsequently an amount of Rs. 1,37,506/- was incurred in current financial year completing the project at total cost of Rs. 4,20,116/-

**39. Excess of Income over Expenditure**

Rs. 44,420/-

During the financial year 2022-23 the Income And Expenditure Account of the Society shows an excess of Income over expenditure amounting to Rs.44,420/-after providing for depreciation of Rs. 1,44,631.32/- as against excess of income Rs. 31,174.86/- after depreciation of Rs. 1,25,290/- during previous year. Thus the cash accrual during the year is Rs. 1,89,051.32/- as compared to Rs. 1,56,464.86/- in the previous year.

**FOR PRAVEEN KEDIA & ASSOCIATES  
CHARTERED ACCOUNTANTS**

F.R.N 036951N



CA Praveen Kedia

M.No. UDIN : 23540388 BH ALZC 3918

Place : Delhi

Date : 05/07/2023

**MAURYA CO-OPERATIVE GROUP HOUSING SOCIETY LTD.**  
PLOT NO. 95, I.P. EXTENSION, PATPARGANJ, DELHI-92 (REGD. NO. 558(G/H))  
BALANCE SHEET AS AT 31<sup>ST</sup> MARCH, 2023

PARTICULARS	SCHEDULE	AMOUNT AS AT 31.03.2023	AMOUNT AS AT 31.03.2022
<b><u>SOURCES OF FUNDS</u></b>			
<b><u>SHAREHOLDERS FUNDS</u></b>			
SHARE CAPITAL	1	10,000.00	10,000.00
MEMBERS DEPOSITS	2	11,09,35,037.00	11,09,35,037.00
<b><u>RESERVE FUND &amp; OTHER FUNDS</u></b>			
STATUTORY RESERVE FUND	3	8,936.00	8,936.00
BUILDING RENOVATION & MAINTENANCE FUND		31,160.99	(2,51,369.01)
COMMON GOODS FUND		74,902.40	2,43,244.40
ASSETS REPLACEMENT FUND		20,11,597.38	17,97,913.38
		21,26,596.77	17,98,724.77
<b>TOTAL</b>		<b>11,30,71,633.77</b>	<b>11,27,43,761.77</b>
<b><u>APPLICATION OF FUNDS</u></b>			
FIXED ASSETS	4		
NET BLOCK (AS PER SCHEDULE)		10,76,36,123.00	10,76,59,952.32
INVESTMENTS- LONG TERM	5	15,100.00	15,100.00
<b><u>CURRENT ASSETS, LOANS AND ADVANCES</u></b>			
CASH & BANK BALANCES		45,93,855.01	39,42,288.19
LOANS & ADVANCES		9,47,864.00	14,42,147.32
		55,41,719.01	53,84,435.51
LESS : CURRENT LIABILITIES & PROVISIONS	7	9,10,343.50	11,49,181.54
NET CURRENT ASSETS		46,31,375.51	42,35,253.97
INCOME & EXPENDITURE ACCOUNT		7,89,035.59	8,33,455.81
<b>TOTAL</b>		<b>11,30,71,633.77</b>	<b>11,27,43,761.77</b>
NOTES TO THE ACCOUNTS	13		

FOR PRAVEEN KEDIA & ASSOCIATES  
(CHARTERED ACCOUNTANTS)

F.R.N. 036951N

CA PRAVEEN KEDIA

M.No. 540988

UDIN :

23540988BHALLZC3918

Date - 05/07/2023



ON BEHALF OF MANAGING COMMITTEE

*[Signature]*  
President

*[Signature]*  
Secretary

*[Signature]*  
Treasurer

**MAURYA CO-OPERATIVE GROUP HOUSING SOCIETY LTD.**  
**PLOT NO. 95, I.P. EXTENSION, PATPARGANJ, DELHI-92 (REGD. NO. 558(G/H))**  
**INCOME & EXPENDITURE FOR THE PERIOD ENDED 31ST MARCH, 2023**

		(Amount in Rs.) YEAR ENDED 31.03.2023	(Amount in Rs.) YEAR ENDED 31.03.2022
SCHEDULE			
<b><u>INCOME</u></b>			
MAINTENANCE INCOME	8	40,57,434.00	39,68,015.00
INTEREST INCOME	9	75,753.68	80,126.00
OTHER INCOME	10	4,45,054.54	1,20,858.00
		<u>45,78,242.22</u>	<u>41,68,999.00</u>
<b><u>EXPENDITURE</u></b>			
MAINTENANCE & ELECTRICITY EXPENSES	11	37,40,979.50	33,74,725.68
ADMINISTRATIVE & OTHER EXPENSES	12	6,48,211.18	6,37,808.46
DEPRECIATION	4	1,44,631.32	1,25,290.00
		<u>45,33,822.00</u>	<u>41,37,824.14</u>
EXCESS OF INCOME OVER EXPENDITURE		44,420.22	31,174.86
B/F PROFIT (LOSSES) AS PER LAST B/SHEET		(8,33,455.81)	(8,64,630.67)
BALANCE CARRIED TO THE BALANCE SHEET		(7,89,035.59)	(8,33,455.81)
NOTES TO THE ACCOUNTS	13		

FOR PRAVEEN KEDIA & ASSOCIATES  
(CHARTERED ACCOUNTANTS)

F.R.N. 036951N

CA PRAVEEN KEDIA  
M.No. 540988  
UDIN:

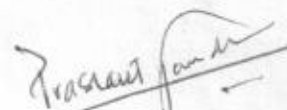
23540988 BHALZC 3918

Date- 05/07/2023



ON BEHALF OF MANAGING COMMITTEE

  
President

  
Secretary

  
Treasurer

**MAURYA CO-OPERATIVE GROUP HOUSING SOCIETY LTD.**  
**PLOT NO. 95, I.P. EXTENSION, PATPARGANJ, DELHI-92 (REGD. NO. 558(G/H))**  
**RECEIPT & PAYMENT A/C FOR THE YEAR ENDED 31ST MARCH, 2023**

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
<b>OPENING BALANCES</b>		<b>CAPITAL EXP.</b>	
CASH IN HAND	8,657.00	CCTV	19,163.00
<b>BANK ACCOUNTS BALANCES</b>		ELECTRIAL FITTINGS	7,800.00
CORP BANK	3,08,028.82	INTERCOM	60,739.00
I.O.B. 84	2,67,094.50	SUMBERSIBLE PUMP	25,700.00
I.O.B. 86	2,93,378.87	TELEPHONE/MOBILE	7,400.00
I.O.B.F.D.R.	30,65,129.00	<b>PAYABLES</b>	
	39,42,288.19	SECURITY DEP. BHARAT TARAI	6,250.00
<b>RECEIPT UNDER CAPITAL A/C</b>		MATHUR FIRE SERVICE	35,990.00
ASSETS REPLACEMENT FUND FROM MEMBERS	1,20,000.00	SECURITY DEP. MOHD. SHAMIM ALAM	13,974.00
<b>DIRECT RECEIPTS</b>		AUDIT FEE	10,000.00
MAINTENANCE & OTHERS CHARGES	45,94,607.00	ELECTRICITY SUBSIDY	5,62,845.00
<b>INTEREST RECEIPTS</b>		MEMBER SECURITY DEPOSIT	2,50,000.00
INTEREST ON BANK SAVING DEPOSIT ACCOUNT	31,951.00	TDS PAID	6,405.00
INTEREST ON I.T. REFUND	2,148.00	<b>MAINTENANCE EXP</b>	
INTEREST ON F.D.R.	1,44,815.00	FESTIVALS	1,77,819.00
<b>OTHERS RECEIPTS</b>		GENERATOR REPAIR & MAINTENANCE	19,454.00
MEMBER SECURITY DEPOSIT	3,50,000.00	REPAIR & MAINT. INTERCOM	44,692.00
ADVANCE FROM HELLO EAST	22,200.00	LEGAL & PROFESSIONAL FEE	21,600.00
WATER CHARGES	5,17,684.00	MEETINGS EXPENSES	65,180.00
ELECTRICITY	49,92,728.00	MISCELLANEOUS EXPENSES	7,033.00
ELECTRICITY SUBSIDY	6,39,337.50	OFFICE EXPENSES	82,460.00
SPACE BOOKING CHARGES	1,28,252.00	OTHRE REPAIR & MAINTENANCE	1,48,166.00
OTHER INCOME	39,964.00	REPAIRE & MAINTANCE EQUIPMENT	39,541.00
TDS REFUND NET	15,252.00	ROAD REPAIR & MAINTANCE EXP.	1,37,586.00
ADVANCE EMPLOYESS RECOVERED	10,750.00	SALARY TO STAFF	2,98,280.00
		SOCIAL AWARENESS	16,557.00
		SWEEPING & CLEANING EXP.	4,83,822.00
		ACCOUNTING CHARGES	68,850.00
		BANK CHARGES	3,468.18
		CCTV MAINTENANCE CHARGES	13,428.00
		CONVEYANCE EXPENSES	26,756.00
		ELECTRICITY CHARGES	57,48,177.50
		ELECTRICITY RAPAIR & MAINTANCES	35,092.00
		HORTICULTURE EXPENSE	1,08,964.00
		LIFT MAINTANCE EXPESNES	4,97,725.00
		REPAIR & MAINT PLUMBER	75,595.00
		REPAIRE & MAINTANCE BUILDING	65,887.00
		SECURITY EXPENSES	7,60,475.00
		WAGES TO ELECTRICIAN & PLUMBER	4,61,193.00
		WATER CHARGES	5,44,055.00
		<b>CLOSING BALANCES</b>	
		CASH IN HAND	7,940.00
		<b>BANK ACCOUNTS BALANCES</b>	
		CORPORATION BANK	11,360.82
		IOB 84	4,25,190.70
		IOB 86	7,29,311.49
		I.O.B. FDR	34,20,052.00
<b>TOTAL</b>	<b>1,55,51,976.69</b>	<b>TOTAL</b>	<b>1,55,51,976.69</b>

FOR PRAVEEN KEDIA & ASSOCIATES  
 (CHARTERED ACCOUNTANTS)  
 F.R.N.

OF MANAGING COMMITTEE

CA PRAVEEN KEDIA  
 M.No.  
 M.No.502270  
 UDIN :

President

Secretary

Treasurer



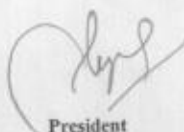
**MAURYA CO-OPERATIVE GROUP HOUSING SOCIETY LTD.**  
**PLOT NO. 95, I.P. EXTENSION, PATPARGANJ, DELHI-92 (REGD. NO. 558(G/H))**  
**RECEIPT & PAYMENT A/C FOR THE YEAR ENDED 31ST MARCH, 2023**

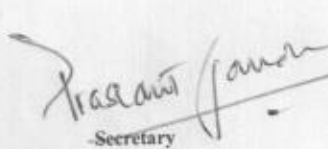
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<b>OPENING BALANCES</b>		<b>CAPITAL EXP.</b>	
CASH IN HAND	8,657.00	CCTV	19,163.00
<b>BANK ACCOUNTS BALANCES</b>		ELECTRIAL FITTINGS	7,800.00
CORP BANK	3,08,028.82	INTERCOM	60,739.00
I.O.B. 84	2,67,094.50	SUMBERSIBLE PUMP	25,700.00
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I.O.B.F.D.R.	30,65,129.00	<b>PAYABLES</b>	
	39,42,288.19	SECURITY DEP. BHARAT TARAI	6,250.00
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<b>INTEREST RECEIPTS</b>		MEMBER SECURITY DEPOSIT	2,50,000.00
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ADVANCE FROM HELLO EAST	22,200.00	LEGAL & PROFESSIONAL FEE	21,600.00
WATER CHARGES	5,17,684.00	MEETINGS EXPENSES	65,180.00
ELECTRICITY	49,92,728.00	MISCELLANEOUS EXPENSES	7,033.00
ELECTRICITY SUBSIDY	6,39,337.50	OFFICE EXPENSES	82,460.00
SPACE BOOKING CHARGES	1,28,252.00	OTHRE REPAIR & MAINTENANCE	1,48,166.00
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		SWEEPING & CLEANING EXP.	4,83,822.00
		ACCOUNTING CHARGES	68,850.00
		BANK CHARGES	3,468.18
		CCTV MAINTENANCE CHARGES	13,428.00
		CONVEYANCE EXPENSES	26,756.00
		ELECTRICITY CHARGES	57,48,177.50
		ELECTRICITY RAPAIR & MAINTANCES	35,092.00
		HORTICULTURE EXPENSE	1,08,964.00
		LIFT MAINTANCE EXPESNES	4,97,725.00
		REPAIR & MAINT PLUMBER	75,595.00
		REPAIRE & MAINTANCE BUILDING	65,887.00
		SECURITY EXPENSES	7,60,475.00
		WAGES TO ELECTRICIAN & PLUMBER	4,61,193.00
		WATER CHARGES	5,44,055.00
		<b>CLOSING BALANCES</b>	
		CASH IN HAND	7,940.00
		<b>BANK ACCOUNTS BALANCES</b>	
		CORPORATION BANK	11,360.82
		IOB 84	4,25,190.70
		IOB 86	7,29,311.49
		I.O.B. FDR	34,20,052.00
<b>TOTAL</b>	<b>1,55,51,976.69</b>	<b>TOTAL</b>	<b>1,55,51,976.69</b>

FOR PRAVEEN KEDIA & ASSOCIATES  
 (CHARTERED ACCOUNTANTS)  
 F.R.N.

OF MANAGING COMMITTEE

CA PRAVEEN KEDIA  
 M.No.  
 M.No.502270  
 UDIN :

  
 President

  
 Secretary

  
 Treasurer

**MAURYA CO-OPERATIVE GROUP HOUSING SOCIETY LTD.**

**SCHEDULES TO THE ACCOUNTS**

	(Amount in Rs.) <b>AMOUNT AS AT 31.03.2023</b>	(Amount in Rs.) <b>AMOUNT AS AT 31.03.2022</b>
<b>SCHEDULE - 1</b>		
<b>PAID UP CAPITAL</b>		
100 (PREVIOUS YEAR 100) EQUITY SHARES OF Rs. 100- EACH FULLY PAID UP	<b>10,000.00</b>	<b>10,000.00</b>
<b>SCHEDULE - 2</b>		
<b>MEMBERS DEPOSIT</b>		
FOR LAND MONEY	7,74,700.00	7,74,700.00
FOR CONSTRUCTION	9,91,76,800.00	9,91,76,800.00
ON ACQUISITION OF VARIOUS ASSETS	93,83,537.00	93,83,537.00
	<b>10,85,60,337.00</b>	<b>10,85,60,337.00</b>
<b>SECURITY DEPOSIT FOR ELECTRIC METER</b>	16,00,000.00	16,00,000.00
	<b>11,09,35,037.00</b>	<b>11,09,35,037.00</b>
<b>SCHEDULE - 3</b>		
<b>RESERVE FUND AND OTHER FUNDS</b>		
<b>STATUTORY FUND</b>	<b>8,936.00</b>	<b>8,936.00</b>
<b>BUILDING RENOVATION &amp; MAINTENANCE FUND*</b>		
OPENING BALANCE	(2,51,369.01)	1,66,201.99
AMOUNT OF EXPENSES INCURRED DURING 2021-22 ON ROAD REPAIR DEBITED TO INCOME & EXPENDITURE A/C	2,82,530.00	
ADD : RECEIPT DURING THE YEAR	-	23,00,000.00
ADD : MISC RECEIPT FOR SALE OF SCRAP	-	48,500.00
	<b>31,160.99</b>	<b>25,14,701.99</b>
LESS : PAYMENTS MADE ON VARIOUS PROJECTS	-	27,66,071.00
CLOSING BALANCE	<b>31,160.99</b>	<b>(2,51,369.01)</b>
<b>COMMON GOOD FUND**</b>		
OPENING BALANCE	2,43,244.40	5,17,568.40
LESS: FESTIVAL EXP. DURING THE YEAR	(1,77,819.00)	-
ADD: INTEREST EARNED DURING THE YEAR	9,477.00	11,176.00
	<b>74,902.40</b>	<b>5,28,744.40</b>
LESS PAYMENT OF SPORTS ROOM	-	2,85,500.00
CLOSING BALANCE	<b>74,902.40</b>	<b>2,43,244.40</b>
<b>ASSETS REPLACEMENT FUND ***</b>		
OPENING BALANCE	17,97,913.38	15,89,530.38
ADDITIONS DURING THE YEAR	1,20,000.00	1,20,000.00
INTEREST ACCURED	93,684.00	88,383.00
CLOSING BALANCE	<b>20,11,597.38</b>	<b>17,97,913.38</b>



*[Signature]*  
President

*[Signature]*  
Secretary

*[Signature]*  
Treasurer

MAURYA CO-OP GROUP HOUSING SOCIETY LTD.  
95, J.P. EXTENSION, PATPARGANJ, DELHI - 9

DETAIL OF FIXED ASSETS AS AT 31-03-2023

S. NO	NAME	W.D.V. AS ON	ADDITION	ADDITION	DELETION/ TRANSFER	TOTAL	Dep. Rate	DEPRECIATION	SCHEDULE 4 W.D.V. AS ON
		01-04-2022	BEFORE 30.09.2022	AFTER 30.09.2022					31-03-2023
1	LAND	7,74,786.00	-	-	-	7,74,786.00	-	-	7,74,786.00
2 (A)	BUILDING CONSTRUCTION COST	9,70,03,458.65	-	-	-	9,70,03,458.65	-	-	9,70,03,458.65
(B)	LIFTS MODERNISATION	48,13,000.52	-	-	-	48,13,000.52	-	-	48,13,000.52
(C)	GATE RENOVATION	23,71,426.00	-	-	-	23,71,426.00	-	-	23,71,426.00
(D)	GUEST HOUSE RENOVATION	5,46,485.00	-	-	-	5,46,485.00	-	-	5,46,485.00
(E)	FIRE HYDREN RENOVATION	7,66,200.00	-	-	-	7,66,200.00	-	-	7,66,200.00
(F)	SPORTS ROOM	1,25,000.00	-	-	-	1,25,000.00	-	-	1,25,000.00
(G)	M.S SHEET & CONST.	2,14,585.00	-	-	-	2,14,585.00	-	-	2,14,585.00
Total Building Construction (2A TO G)		10,58,40,155.17	-	-	-	10,58,40,155.17	-	-	10,58,40,155.17
3	FURNITURE & FIXTURES	43,999.00	-	-	-	43,999.00	10%	4,400.00	39,599.00
4	COMPUTER	9,211.00	-	-	-	9,211.00	40%	3,684.00	5,527.00
5	INTERCOM	2,97,030.00	60,739.00	-	-	3,57,769.00	10%	35,777.00	3,21,992.00
6	TELEPHONE INSTRUMENT	2,736.15	7,400.00	-	-	10,136.15	10%	1,014.16	9,122.00
7	PUMP	32,064.00	25,700.00	-	-	57,764.00	15%	8,665.00	49,099.00
8	EXHAUST FAN	4,088.00	-	-	-	4,088.00	10%	409.00	3,679.00
9	UPS	2,033.00	-	-	-	2,033.00	40%	813.00	1,220.00
10	BATTERIES GENERATOR	17,411.00	-	-	-	17,411.00	10%	1,741.00	15,670.00
11	CCTV	2,97,199.00	14,856.00	4,307.00	-	3,16,362.00	15%	47,131.01	2,69,231.00
12	CROCKERY	1,105.00	-	-	-	1,105.00	10%	111.00	994.00
13	ELECTRIAL FITTINGS	1,14,172.00	7,800.00	-	-	1,21,972.00	10%	12,197.00	1,09,775.00
14	BIOMETRIC SYSTEMS	5,619.00	-	-	-	5,619.00	10%	562.00	5,057.00
15	WATER TESTING MACHINE	5,144.00	-	-	-	5,144.00	15%	772.00	4,372.00
16	AIRCONDITION (GUEST HOUSE)	52,700.00	-	-	-	52,700.00	15%	7,905.00	44,795.00
17	AIRCONDITION (SPORTS ROOM)	68,000.00	-	-	-	68,000.00	15%	10,200.00	57,800.00
18	FURNITURE & FIXTURE SPORTS ROOM	92,500.00	-	-	-	92,500.00	10%	9,250.00	83,250.00
TOTAL		10,76,59,952.32	1,16,495.00	4,307.00	-	10,77,80,754.32	-	1,44,631.32	10,76,36,123.00



**MAURYA CO-OPERATIVE GROUP HOUSING SOCIETY LTD.**

(Amount in Rs.)  
**AMOUNT**  
**AS AT**  
**31.03.2023**

(Amount in Rs.)  
**AMOUNT**  
**AS AT**  
**31.03.2022**

**SCHEDULE 5**

**INVESTMENTS**

**UN QUOTED - NON TRADE**

10 NO OF SHARES (PREVIOUS YEAR 10 ) OF DCHFS OF Rs. 500 EACH FULLY PAID UP	5,000.00	5,000.00
01 NO OF SHARES ( PREVIOUS YEAR 01) OF DELHI STATE COOPERATIVE BANK OF Rs. 100 EACH FULLY PAID UP	100.00	100.00
100 NO. OF SHARES ( PREVIOUS YEAR SAME) OF RS. 100 EACH WITH INDRAPRASTHA VISTAR SAHAKARI AWAS SOCITIES MAHASANGH LTD.	10,000.00	10,000.00

**15,100.00**

**15,100.00**

**SCHEDULE 6**

**CURRENT ASSETS, LOANS & ADVANCES**

**CURRENT ASSETS**

**CASH AND BANK BALANCES**

CASH IN HAND	7,940.00	8,657.00
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**WITH SCHEDULED BANKS:**

- <del>CAN</del> <sup>Union</sup> BANK OF INDIA	11,360.82	3,08,028.82
- INDIAN OVERSEAS BANK A/C NO 84	4,25,190.70	2,67,094.50
- INDIAN OVERSEAS BANK A/C NO 86	7,29,311.49	2,93,378.87

**ON FIXED DEPOSIT ACCOUNTS**

- WITH INDIAN OVERSEAS BANK	34,20,052.00	30,65,129.00
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**TOTAL**

**45,93,855.01**

**39,42,288.19**

**CURRENT ASSETS & LOANS AND ADVANCES**

(UNSECURED AND CONSIDERD GOOD)

**SUNDRY DEBTORS**

i) MAINTENANCE / ELECTRIC CHARGES RECOV. FROM MEMBERS	4,96,673.00	9,82,085.00
ii) ESCALATION RECOVERABLE	1,46,459.00	1,46,459.00

( A-104 MOINA KALRA KITNEY / PRADEEP ARORA)

LOAN TO STAFF	2,500.00	13,250.00
TDS RECEIVABLE A.Y. 2021-22	-	12,761.00
TDS RECEIVABLE A.Y. 2022-23	-	17,080.32
TDS RECEIVABLE A.Y. 2023-24	14,482.00	-
TCS RECEIVABLE A.Y. 2023-24	109.00	-
ELECTRICITY CHARGES RECOVERABLE FROM HELLO EAST	2,124.00	-
SPACE BOOKING CHARGES RECOVERABLE FROM BILLION BOARD CASTER	9,760.00	-
PREPAID EXP. FOR LIFT AMC	2,75,757.00	2,70,512.00

**9,47,864.00**

**14,42,147.32**



**MAURYA CO-OPERATIVE GROUP HOUSING SOCIETY LTD.**

(Amount in Rs.)

**AMOUNT  
AS AT  
31-03-2023**

(Amount in Rs.)

**AMOUNT  
AS AT  
31.03.2022**

**SCHEDULE - 7**

**CURRENT LIABILITIES & PROVISIONS**

**CURRENT LIABILITIES**

SUNDRY CREDITORS FOR EXPENSES & SALARY PAYABLE	3,96,493.50	5,94,840.54
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**OTHER LIABILITIES**

ADVANCE MAINTENANCE FROM MEMBERS	24,068.00	71,142.00
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SECURITIES DEPOSITS OF CONTRACTORS & MEMBERS	4,89,782.00	4,83,199.00
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<u>9,10,343.50</u>	<u>11,49,181.54</u>
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**SCHEDULE - 8**

**MAINTENANCE INCOME**

RECOVERIES FROM MEMBERS ON ACCOUNT OF : MAINTENANCE ETC. CHARGES	40,57,434.00	39,68,015.00
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<u>40,57,434.00</u>	<u>39,68,015.00</u>
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**SCHEDULE - 9**

**INTEREST INCOME**

INTEREST ON BANK SAVING DEPOSIT ACCOUNT	31,951.00	42,974.00
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INTEREST ON LT. REFUND	2,148.68	1,015.00
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INTERST INCOME ON BANK FDRS	41,654.00	59,157.00
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<u>75,753.68</u>	<u>1,03,146.00</u>
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LESS: INTEREST PAID FOR BUILDING MAINTANCE FUND	-	23,020.00
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<u>75,753.68</u>	<u>80,126.00</u>
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President

Secretary

Treasurer



**MAURYA CO-OPERATIVE GROUP HOUSING SOCIETY LTD.**

(Amount in Rs.)

**AMOUNT**

**AS AT**

**31-03-2023**

(Amount in Rs.)

**AMOUNT**

**AS AT**

**31.03.2022**

**SCHEDULE - 10**

**OTHER INCOME**

SPACE BOOKING CHARGES	1,53,015.00	93,165.00
OLD ELECTRICITY SUBSIDY W/B	1,30,298.54	-
MEMBERS BALANCES W/B	1,21,777.00	-
SHARE TRANSFER FEE	4,270.00	3,660.00
MISCELLANEOUS RECEIPTS	35,694.00	24,033.00
	<u>4,45,054.54</u>	<u>1,20,858.00</u>

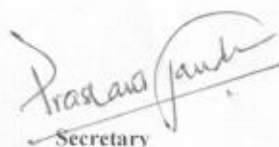
**SCHEDULE - 11**

**MAINTENANCE & ELECTRICITY EXPENSES OF SOCIETY**

SECURITY EXPENSES	7,66,323.00	7,93,997.00
REPAIR & MAINTANCE BUILDING	65,887.00	47,361.00
REPAIRS & MAINTENANCE OTHERS	13,50,031.00	6,53,070.00
GENERATOR REPAIR & MAINTENANCE	19,454.00	91,459.00
LIFTS MAINTENANCE CHARGES	4,91,054.00	4,45,350.00
INTERCOM MAINTENANCE CHARGES	44,692.00	34,692.00
ELECTRICITY CHARGES	5,55,398.50	8,27,841.68
WATER CHARGES	26,371.00	82,582.00
WAGES TO ELECTRICIAN & PLUMBER	4,08,341.00	3,76,026.00
CCTV MAINTENANCE CHARGES	13,428.00	22,347.00
	<u>37,40,979.50</u>	<u>33,74,725.68</u>



  
President

  
Secretary

  
Treasurer

MAURYA CO-OPERATIVE GROUP HOUSING SOCIETY LTD.

(Amount in Rs.)

AMOUNT

AS AT

31-03-2023

(Amount in Rs.)

AMOUNT

AS AT

31.03.2022

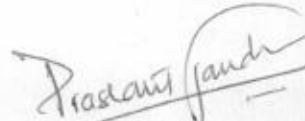
SCHEDULE - 12

ADMINISTRATIVE AND OTHER EXPENSES

BANK CHARGES	3,486.18	2,533.46
SALARIES TO STAFF	3,48,999.00	2,71,250.00
CONVEYENCE EXPENSES	26,756.00	34,103.00
AUDIT FEE	10,000.00	10,000.00
ACCOUNTING CHARGES	67,100.00	69,000.00
LEGAL EXPENSES & PROFESSIONAL	20,640.00	5,650.00
MEETINGS EXPENSES	65,180.00	25,613.00
OFFICE EXPENSES	82,460.00	60,539.00
MISCELLANEOUS EXPENSES	7,033.00	11,314.00
FESTIVAL CELEBRATION/SOCIAL AWARENESS EXP.	16,557.00	1,09,212.00
SANITIZER EXP.	-	38,594.00
	<u>6,48,211.18</u>	<u>6,37,808.46</u>



  
President

  
Secretary

  
Treasurer

**MAURYA CO-OPERATIVE GROUP HOUSING SOCIETY LTD.**

(Amount in Rs.)

**AMOUNT  
AS AT  
31-03-2023**

(Amount in Rs.)

**AMOUNT  
AS AT  
31.03.2022**

**DETAIL OF REPAIR & MAINTENANCE OTHERS**

SWEETING & CLEANING EXP.	5,16,282.00	4,14,412.00
PLUMBING EXP.	75,595.00	8,739.00
ELECTRIC REPAIR	35,092.00	74,980.00
HORTICULTURE EXP.	1,15,239.00	1,07,650.00
FIRE FIGHTING EXPENSES	-	33,216.00
REPAIR & MAINT. OF EQUIPMENTS	39,541.00	14,073.00
OTHER REPAIR & MAINTENANCE	1,48,166.00	-
REPAIR & RENOVATION -ROAD	4,20,116.00	-
	<b>13,50,031.00</b>	<b>6,53,070.00</b>

**DETAILS OF  
CURRENT LIABILITIES**

1. SECURITY SERVICES	65,075.00	59,227.00
2. SALARY PAYABLE TO STAFF & CASUAL LABOR	1,23,521.00	86,919.00
3. TDS PAYABLE	4,070.00	10,472.00
4. AUDIT FEE PAYABLE	10,000.00	10,000.00
5. PROFESSIONAL FEE PAYABLE	3,540.00	4,550.00
6. ACCOUNTING CHARGES PAYABLE	16,250.00	18,000.00
7. ELECTRICITY SUBSIDY PAYABLE TO MEMBERS	76,492.50	1,30,298.54
8. ELECTRICITY CHARGES PAYABLE	19,008.00	2,19,059.00
9. SUN LINE COMMUNICATION SYSTEMS PAYABLE	6,960.00	6,938.00
10. JK INTERIORS & ARCHITECTURES PAYABLE	47,577.00	47,577.00
11. EXPENSES PAYABLE	1,800.00	1,800.00
13. ADVANCE FROM HELLO EAST (AD BOARDS)	22,200.00	-
	<b>3,96,493.50</b>	<b>5,94,840.54</b>

**DETAILS OF  
ADVANCE MAINTENANCE FROM MEMBERS**

<b>24,068.00</b>	<b>71,142.00</b>
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**DETAILS OF  
SECURITIES & DEPOSITS RECEIVED**

EDARALDO TECHNOLOGIES LTD (FOR CCTV)	27,000.00	27,000.00
NISSAR HUSSAN (BUILDING RENOVATION)	6,362.00	6,362.00
JK INTERIORS (GATE RENOVATION)	95,084.00	95,084.00
MOHD SHABIR (PORTA CABIN)	9,016.00	9,016.00
MOHD SHAMIM ALAM (BUILDING RENOVATION)	-	13,974.00
BHARAT TARTALUMUNIUM & FABIRICATION	-	6,250.00
MATHUR FIRE SERVICE	2,320.00	38,310.00
ADVANCE ADVERTISEMENT CHARGES	-	37,203.00
MEMBER SECURITY FOR FLAT RENOVATION	3,50,000.00	2,50,000.00
	<b>4,89,782.00</b>	<b>4,83,199.00</b>

**TOTAL OF CURRENT LIABILITIES & PROVISIONS**

<b>9,10,343.50</b>	<b>11,49,181.54</b>
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**MAURYA CO-OPERATIVE GROUP HOUSING SOCIETY LTD.**

**LIST OF MEMBERS WITH THEIR INDIVIDUAL BALANCES AS AT 31ST MARCH 2023**

Schedule - 2

S. NO.	M.NO	FLAT NO	NAME OF THE MEMBER	SHARE MONEY (A)	LAND MONEY (B)	MEMBER'S DEPOSIT (C)	MEMBER'S DEPOSIT FOR RENOVATION OF ASSETS	METER SECURITY DEPOSIT (D)	TOTAL (B+C+D)	AMOUNT OF DEFAULT
1	3	C - 402	Joginder Nath Talwar	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37	
2	4	A - 404	K.N. Jain	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37	
3	10	C - 403	Sh. Pankaj Aggarwal	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37	
4	16	C - 302	Madhu Sharma	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37	
5	17	A - 103	Deepa Knasal	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37	
6	19	A - 604	Pushpa Singhal	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37	
7	20	A - 504	Jyoti Agarwal	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37	
8	21	D - 403	Vanshaj Gupta	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37	
9	22	C - 701	Sunita Verma	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37	
10	24	D - 504	Raj Kumar Goel	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37	
11	25	D - 603	Sanjiv Zutshi	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37	
12	26	C - 301	Bandana Kumari	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37	
13	29	D - 204	Saroj Kapoor	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37	
14	30	A - 304	D.P. Gupta	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37	
15	32	C - 401	Madhu Kant Malik	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37	
16	33	B - 203	Urmila Tomar	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37	
17	34	B - 401	Prashant Tondon	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37	
18	35	A - 301	Vikash Goel	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37	
19	40	A - 402	Kavita Rastogi	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37	
20	45	B - 502	A K. Anand	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37	
21	57	A - 104	Pradeep Arora	100	7,747	9,43,753	69,603.37	16,000.00	10,37,103.37	48,500.00
22	66	C - 503	Anil Kumar Mittal	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37	
23	69	D - 104	Jeevan Kumar Goel	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37	
24	72	D - 602	Manmohan Singh Arora	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37	
25	78	A - 403	Swaran Datt	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37	
26	80	A - 203	Urmila Singh	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37	
27	81	C - 602	Shilpi Verma	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37	
28	86	A - 201	Nand Kishore	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37	
29	87	D - 202	Kiran Pal Singh	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37	
30	89	D - 304	S.K. Khanna	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37	
31	93	D - 402	Renu Gaur	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37	
32	95	C - 001	Shyam Lal Gupta	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37	
33	96	B - 301	Sushila Jain	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37	
34	97	B - 101	Rakesh Goel	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37	
35	101	A - 501	Surekha Chanan	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37	
36	102	A - 102	Neena Garg	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37	
37	103	A - 401	S.C Khandelwal	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37	
38	105	B - 201	Poonam Khanna	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37	
39	106	A - 503	A.K.Yadav	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37	
40	110	D - 203	Maya Hemrajani	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37	
41	111	B - 003	Seema Pahwa	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37	
42	112	C - 101	Nisha Jain	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37	
43	114	A - 202	Rahul Wahi	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37	
44	116	C - 702	Saswati Imam	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37	
45	118	C - 102	Kapil Juneja	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37	
46	119	A - 602	Veena Jaiswal	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37	
47	120	D - 004	Madhu Mittal	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37	
48	121	D - 301	Dr. Arun Bharadwaj	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37	
49	123	D - 502	A. Chakarbarthy	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37	
50	125	B - 602	Indu Shukla	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37	
51	127	D - 503	Manju Gupta	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37	
52	128	B - 002	Kailash Khurana	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37	
53	129	B - 103	A.K. Rohatgi	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37	
54	130	B - 302	A. K. Rai	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37	
55	132	C - 603	Kiran Bansal	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37	

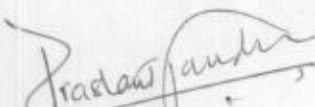


56	133	C - 703	Lalit Sharma	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37
57	134	A - 204	Neelam Chopra	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37
58	135	A - 601	Monika Jindal	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37
59	137	B - 102	Sunita Sengor	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37
60	139	B - 703	Neelam Jolly	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37
61	140	D - 103	P. Rustogi	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37
62	142	A - 004	Bela Maheshwari	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37
63	143	C - 303	G.L. Patwa	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37
64	144	C - 201	Bhakar Bhatt	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37
65	145	B - 202	Sunita Tiwaria	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37
66	146	A - 101	Kapil Kansal	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37
67	147	B - 702	Monika Davidson	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37
68	149	A - 003	S.A Pasha	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37
69	150	D - 604	R.K Saini	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37
70	151	C - 502	Atul Gupta	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37
71	152	B - 503	Archana Gupta	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37
72	153	C - 202	Sandeep Sharma	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37
73	154	C - 501	J.P Parakkat	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37
74	155	D - 404	R. K. Aggarwal	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37
75	156	C - 002	Hemant Bhatt	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37
76	157	C - 003	O.P. Nayyar	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37
77	158	C - 203	Rekha Gupta	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37
78	159	A - 603	U.S. Parashar	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37
79	160	B - 402	Sushma Aggarwal	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37
80	161	B - 501	Munni Devi	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37
81	162	B - 603	A.K. Mathur	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37
82	163	D - 302	Ram Kumar Tomer	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37
83	164	B - 403	Manish Kumar	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37
84	165	B - 701	Madhu Jain	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37
85	166	C - 601	Archana Gupta	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37
86	167	A - 303	Naresh Chand Puri	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37
87	168	B - 303	Tulsi Manjari Mishra	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37
88	169	A - 502	Rekha Jain	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37
89	171	D - 303	Sushma Madan	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37
90	172	D - 102	Rattan Lal Mishra	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37
91	173	D - 201	Jyoti Nath	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37
92	174	B - 001	N.K Gupta	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37
93	175	A - 302	Savita Singhal	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37
94	176	D - 601	Kavita Vishnoi	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37
95	177	D - 003	Suman Batra	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37
96	178	D - 501	Adishesh Mehra	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37
97	179	B - 601	Chander Kant Sharma	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37
98	180	C - 103	C.B Goel	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37
99	170	D-101	Deepak Arora	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37
100	46	D-401	M.A.C Baweja	100	7,747	9,92,253	69,603.37	16,000.00	10,85,603.37

TOTAL

10,000	7,74,700	9,91,76,800	69,60,337	16,00,000	10,85,11,837	48,500
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President

  
Secretary

  
Treasurer





**MAURYA CO-OPERATIVE GROUP HOUSING SOCIETY LIMITED**  
**95, I.P. EXTENSION, PATPARGANJ, DELHI-92**

**NOTES TO ACCOUNTS FOR THE PERIOD ENDED 31st MARCH 2023**

**SCHEDULE-13**

**1. Accounting Convention**

The financial statements are prepared under the historical cost convention in accordance with applicable mandatory Accounting Standards and relevant presentational requirements of the Delhi Co-operative Society Rule 2007 as amended.

**2. Fixed Assets**

Building is stated at cost whereas other fixed assets are stated at cost less depreciation. Cost includes freight, duties, taxes and incidental expenses.

Depreciation on assets has been provided for on written down value method at the rates and in the manner specified in Income Tax Act, 1961.

**3. Investment**

Investment are stated at cost.

**4. Revenue Recognition**

Revenue in respect of maintenance and other recoveries from the members and rental income are recognized on an accrual basis.

5. The Society is maintaining the account on mercantile basis.

6. The Society is accounting member's deposit on construction cost on receipt basis. The amount received as on 31.03.2023 was Rs.10,85,11,837/- (Schedule-2). An amount of Rs. 48,500/- recoverable from one member as on 31.03.2023 is not credited to this account and shown separately under schedule 2 as amount of default. A civil suite is in progress to recover the same along with outstanding Escalation charges of Rs. 1,46,459/-

7. Previous year figures have been grouped/ arranged wherever considered necessary to make them comparable with those of the current figures.

  
**PRESIDENT**

  
**SECRETARY**

  
**TREASURER**

