

ANNEXURE-C

Dy. No. _____ Date:-
Total Pages:- _____

CHECK LIST FOR SUBMISSION OF AUDIT REPORT

1. Name of the CA/Auditor : SSKY & Associates
2. Name of the society : GHALIB MEMORIAL C.G.H.S LTD.
3. Regn. No. & Audit period : 163/GH 2023-24
4. Zone : NW Net (Loss) : (1,32,029/-)
5. Education Fund Rs.: NIL Receipt No. & date : NA
6. Appointment Letter No.: FAR (AUDIT)/2024/ mail date:- 12.07.2024 1
7. Admission Audit Fee (with fee Bill): Bill Attached 2

Audit report on form A, B & C along with following enclosures:- 3-9

A	Balance Sheet	10-11
B	Receipt & Payment A/C	12-13
C	Income & Expenditure A/c	14-15
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L	Late fee	-
M	Other certificates	-

Above Audit Report & Documents received from the society /auditor

Signature of Dealing Asst.

Counter Signed

Asstt. Registrar (Audit)

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

Application of Appointment of Auditor for conducting Audit of FY 2023-2024

message

UDIT RCS <rscsappointment2024@gmail.com>
o: Sajid Raza Khan <sajidrazakhan@gmail.com>

Fri, 12 Jul, 2024 at 15:21

WITH REFERENCE TO YOUR REQUEST, THE APPOINTMENT OF AUDITOR HAS BEEN APPROVED BY THE COMPETENT AUTHORITY AS PER DETAILS GIVEN BELOW :

NAME OF THE SOCIETY AND REG. NO	NAME OF THE CA FIRM/ AUDITOR	REQUEST RECEIVED ON	FINANCIAL/ AUDIT YEAR FOR WHICH AUDITOR IS APPOINTED
GHALIB MEMORIAL CGHS (168)	SSKY & ASSOCIATES (B-27)	10/7/24	2023-24

THIS APPROVAL IS BEING GIVEN SUBJECT TO COMPLETION OF PREVIOUS YEAR AUDIT AS INFORMED BY YOU. FURTHER, AS PER THE DIRECTIONS OF THE RCS, DELHI, THE AUDIT FEE WILL BE CHARGED AS PER THIS DEPARTMENT CIRCULAR NO. AR(AUDIT)/2010/1639, DATED 03.03.2010.

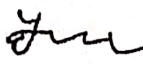

FURTHER, PREVIOUS APPOINTMENT OF AUDITOR FOR THE SAID FINANCIAL YEAR, IF ANY ISSUED IS HEREBY CANCELLED.

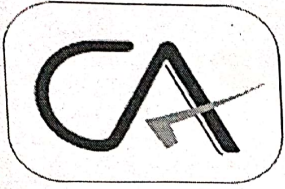
Regards

ASSISTANT REGISTRAR (AUDIT)

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TAX INVOICE

Supplier					Receiver					
Name		S S K Y And Associates			Name		Ghalib Memorial CGHS LTD			
GSTIN		07AAAFK6132F1ZP			GSTIN					
PAN		AAAFK6132F			PAN					
Billing Address		Pitampura Delhi 110034								
Place of Supply		DELHI (07)			Invoice Date		26/08/2024		Invoice No.	08
S. No.	Description & SAC Code for Service	Year	Amount	Discount	Net Amount	CGST %	CGST Amount	SGST %	SGST Amount	Total Amount
1.	Statutory Audit	F.Y. 2023-24	20000	0	20000	9%	1800	9%	1800	23600
Total Amount			20000	0	20000		1800		1800	23600
Total Invoice Value (In Figures)							1800		1800	23600
Total Invoice Value (In Words)			Rupees Twenty Three Thousand Six Hundred Only							
Payment Terms										
In favour of		SSKY & ASSOCIATES								
Bank & Branch		INDUSIND BANK, SECTOR-7 ROHINI DELHI								
Account No.		200007924075								
IFSC Code		INDB0000145								
Comments										
Note								for S S K Y And Associates (CHARTERED ACCOUNTANTS)  		
A-1/47, SECTOR-7 ROHINI, DELHI-110085 (DELHI) Mobile: 9810135568; Phone(O): 011, 49053077										



SSKY AND ASSOCIATES
Chartered Accountants

A-1/47, SECTOR-7 ROHINI
Delhi-110085
Ph. : +91-11-49053077, +91-9810135568
Email : cayogeshvryas@yahoo.co.in

AUDITORS' REPORT

We have audited the attached Balance Sheet of Ghalib Memorial Cooperative Group Housing Society Ltd., Plot No. 27, Road No. 42, Pitam Pura, Delhi-110034 (Registration No.163(GH) dated 21.01.1977) as on 31st of March 2024. The Income and expenditure account and receipts & payments accounts annexed thereto for the year ended on that day.

The financial statements are the responsibility of the society's management and our responsibility is to express our opinion on these financial statements based on our audit.

We conducted statutory audit of the society in accordance with audited standards & practices as prescribed by ICAI Rules, DCS Act, 2003 and the rules made there under which requires that we perform audit to obtain reasonable assurance about whether the financial statements are free of material misstatement which includes examination on this basis with supporting evidence of the amount and true and full disclosure of the financial statements, including assessment of accounting principle used and significant estimates made by management as well as evaluating overall financial statements presentations. We believe that our audit which is reasonable is basis of our opinion.

On the basis of audit as indicated in above we report as under:

a) In our opinion, Balance Sheet, Income and Expenditure account and Receipts and payments accounts dealt by this report are in conformity with the books of accounts subject to audit objections raised in the present report.

b) We obtained requisite information and explanations to the best of our knowledge and belief were necessary for the purpose of audit for the financial year ended on 31-03-2024 as required under DCS Act, 2003 and DCS Rules, 2007 and as per bylaws of society for the year under review.

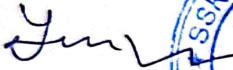


In our opinion and to the best of our information and according to explanation given to us regarding books of society and said accounts depicts its true picture with our observations part C of our report:

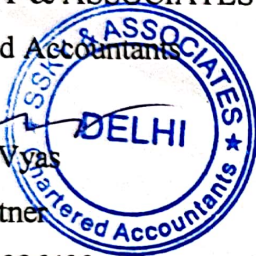
- i) In the case of balance sheet of the State of Affairs society as on 31st March 2024 and
- ii) In the case of Income and Expenditure account of the deficit (**excess of expenditure over income**) year ended on 31st March 2024.
- c) Our detailed report in part-A, part-B and part-C is attached.

For SSKY & ASSOCIATES

Chartered Accountants


Yogesh Vyas

Partner



M. No.: 086400

Place: Delhi

Date: 25/08/2024

UDIN: 24086400BKCJNP7050

PART 'A'

OBJECTIONS POINTED OUT IN PREVIOUS AUDIT REPORT
AND THEIR COMPLIANCE BY MANAGING COMMITTEE

1. As per Balance Sheet of 31.03.2023 principal amount, interest and penal interest payable to DCHFC was shown as Rs.23,59,49,414.11 whereas defaulted amount of loan as recoverable from members was Rs.17,57,15,715.18.No confirmation or loan statement was provided from DCHFC to verify the veracity of such balance. Members ledgers balances debit and credit were subject to confirmation from them as required to be maintained as per rule 39 (I)(ii) of DCS Ruls,2007 showing their indebtedness to society with certification of such entries in books of accounts as per mandate of rule 41(1)(a) of said ruled which are not maintained. The society is required to maintain the details recoverable from members.

As per the society management loan liability shown as on 31.03.2023 no longer exists in view of order dated 22.03.2023 by DCT who clarified its earlier order dated 19.03.2008 directing DCHFC to give fresh demand with simple interest at the rate of 13% without compounding and 2.5% penal interest per annum without capitalization which has not been done. Further, assistant collector by order dated 23.06.2023 dismissed application of DCHFC for issuance of recovery certificate against society for Rs.40,85,57,042/- from September 1997 to December 2023 and on 17.01.2024 also dismissed its execution for recovery of Rs.1,39,02,782/- as recoverable from June 1990 to June 1997. However no calculations were provided to verify the same.

Compliance: Not complied. However, it is informed by Society that said liability no longer exist after 31.03.2023 as DCT by its order dated 22.03.2023 clarified its earlier order dated 19.03.2008 when it directed DCHFC to issue fresh demand to Society at 13 % simple interest and 2.5 % penal interest p.a. for default in repayment of loan without capitalization which has not been done. Further Asst. Collector by an order passed on 23.06.2023 dismissed the

default in the repayment of loan from September,1997 to December,2023 as no proper accounts was furnished for such period who also dismissed its long pending execution of award by order dated 17.01.2024 for previous recovery for sum of Rs.1,39,02,782 for similar default from June,1990 to June,1997 as DCHFC. It is informed that no demand is raised by DCHFC on society after dismissal orders.

2. The accounting records for the period prior to 8th June 1992 were not available for our examination/audit which are stated to be not traceable though as per letter dated 07.02.2008 the audit reports from the year 1977 to 1996 in response to letter dated 30.01.2008 to Assistant Registrar (audit) office of the Registrar Cooperative Societies were submitted but not received by the present Managing Committee who took over charge on 29.03.2022 after its election on 20.03.2022 from last Managing Committee who was requested by present Managing Committee of Society vide its letter dated 22.12.2022 to also provide copies of its audit reports for FYs 2002-2003 & 2008-09 who vide letter dated 23.06.2023 informed that same are not traceable in its branch.

Compliance: Not complied

3. The attached Balance Sheet as on 31st March, 2024 does not contain item of assets and liabilities held by the society prior to 1992 for the reason stated herein above.

Compliance: Not complied

4. Recovery of embezzled amount of Rs.717282.60 from Sh. I.A. Farooqi shown as recoverable in previous years audit reports but no quantum was shown as recovered last year audit report and arbitration award dated 18.10.2020 referers to a unilateral statement of Ex. President Sh. Suresh A.S. that the legal heirs of Sh. I.A. Farooqi paid Rs.43,513/- to the Society and nothing is due against defendants. The same is now recoverable from Sh. Suresh A.S. which also includes other components after partial award dated 22.03.2024 for sum of Rs.16,47,090/- in arbitration case filed against him was duly demanded by notice dated 30.03.2024 but not paid.



PART 'B'

DETAILED COMMENTS ON THE WORKING OF THE SOCIETY

1. It was enquired from the present Managing Committee of the Society if any enquiry, inspection or special audit has been ordered by Registrar Cooperative Societies on its working and what is outcome of that if any report submitted in this connection. It was informed that though RCS ordered the special audit of society in the beginning of 2020 but it could not be done as the requisites records were not provided by last Managing Committee whose copies received by them from seized records long ago from EOW(Crime Branch) for investigation on the allegations of offences committed into its financial affairs including on repayment of loan to DCHFC on the directions of the competent Court. It is revealed from the order dated 17.02.2020 passed by RCS has directed special audit of society on request of the investigating officer on these six points:

- i. Outstanding of loan amount may be calculated or may be fixed regard to each defaulter members.
- ii. A scrutiny may be done with regard to each flat of society and a proper report be prepared that how much amount is outstanding against each flat or otherwise.
- iii. Financial mismanagement may be deducted and siphoning and diversion of funds may be calculated.
- iv. In case of diversion and siphoning the beneficiary may be identified.
- v. In case of diversion and siphoning responsibility may also be fixed.

The RCS in this order also referred to report of the CA of EOW(crime branch) dated 28.04.2012 records that receipts and payments accounting for the year 31.03.2011 and 31.03.2010 represents receipt of Rs.757601 and Rs. 977313 on account of loan but there is no corresponding payment made to DCHFC as they were spent for routine payment and that adjustments made in most of the cases, but no details of such adjustment made to loan account of the respective members were retrievable. The discrepancies were also noted in audit reports of society ending on 31st March, 2018 and 31st March, 2019 when ordered. An inspection was also ordered on 27.10.2021 on embezzlement of society funds was dropped as inspection officer was not a serving Govt. Officer as per law. In view thereof loan liabilities as shown in its previous balance sheets after order of special audit of Society since inception of loan disbursement to its



members could not have been shown by it under the head liabilities unless its special audit was done. No recovery is stated to be made from any of its members shown in defaulters list. The RCS in order of special audit observed that in most of cases adjustment are made but their details aren't retrievable. An action for erring officials is stated to be taken as per law and is under way.

2. The auditor appointed for conducting the special audit of society on 02.03.2022 for a period commencing from 1986 to 2020 who later resigned because of dissolution of its firm. The new auditor appointed by RCS office on 25.11.2022 after examination of available records of Society vide notice dated 06.03.2023 requested the Society to verify all originals receipts of payments made by the members before obtaining their copies from them which are to be retained. In compliance to that the Society issued a circular dated 14.03.2023 to its members/residents to do the needful in terms thereof and to also pay their respective shares for audit fee for conducting special audit as approved in its general body meeting held on 25.09.2022 as per notice dt: 28.10.2022 in whose compliance some of members are informed to have paid and also submitted receipts of payments made to Society which is under further process. The last such reminder in March, 2024 was given, however few members given their receipts for repayments of loan and other dues to the Society. Further, the loan ledgers written up to 2005 are incomplete which are required for the purpose/completion of Special audit.
3. Society's land stated to be leasehold but no lease rental was paid since three decades and is not shown in its liabilities as payable. It is informed that the demand raised by DDA now as lease rentals vide its letter dated 17.05.2024 for sum of Rs.31,52,485/- including interest upto 14.07.2024 has been paid by raising demands from members.
4. The list of the members of society reflects that most of its members are transferees who are purchasers of flats on GPA and agreement to sell of mortgaged properties irrespective of loan flats which are 194 in numbers including 106 non-loan flats. It is informed that process of updating members register as per rule 28 of DCS Rules, 2007 is under way with follow-up action with remaining members to provide information.



INCOME AND EXPENDITURE ACCOUNT

1. The society had a single bank account since 2009 upto Nov, 2022 when rests of its accounts were closed. All funds received under the different heads by the society be they monthly maintenance charges paid by members, loan repayments and receipts on account of society dues with miscellaneous income are deposited in single account from where consolidated expenditure were made consequently recurring losses are shown annually under heads income & expenditure for years, when cash receipts were not deposited under the head maintenance and the expenditures was in excess over income despite incurring the revenue receipts during these year under different heads. The same is changed in the financial year 22-23 as expenditures are incurred as per the approved budget in the last general body meeting of Society.
2. The amount received from members for monthly maintenance for providing essential services with maintenance of mandatory green area are deposited in the bank with cash receipts are duly accounted .

PART-C


MAJOR IRREGULARITIES & OBJECTIONS DURING THE AUDIT

No major irregularities is observed in the maintenance affairs of the Society and its expenditures for running its day to day affairs in the financial years under audit which is incurred within the budget as approved in its annual general body meeting .

For SSKY and Associates
Chartered Accountants

FRN: 086400

Yogesh Vyas



(Yogesh Vyas)

Partner

Membership No. :086400.

Place: Delhi
Date: 25/08/2024

Ghalib Memorial Co-operative Group Housing Society Limited
Road No. 42, Parwana Marg, Pitampura, Delhi-110 034

Balance Sheet as on 31st March 2024

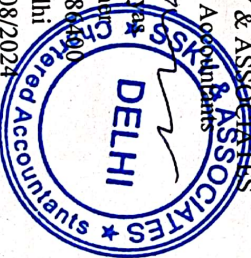
Amount	Liabilities	Amount	Amount	Assets	Amount
31.03.2023		31.03.2024	31.03.2023		31.03.2024
30,200.00	Share Capital Share Money	30,200.00	14,29,139.93	Fixed Assets (As per annexure attached)	12,88,419.93
23,59,49,414.11	Loan by DCHFC	23,59,49,414.11	17,57,15,715.18	Loans & Advances Loan Principle	17,57,15,715.18
1,500.00	Current Liability TDS Payable	2,340.00	11,57,272.00	Maintenance Charges Receivable	14,09,848.00
1,10,000.00	Special Audit Fund	3,30,000.00	1,00,018.00	Interest Receivable on Maintenance Charges	1,00,018.00
2,400.00	Advance from Vendors	-	34,900.00	Wages Advance	50,505.00
19,000.00	Cheque received but Maintenance Receipt not made	12,000.00	73,809.00	Investment, Cash & Bank Balances Cash In Hand	21,065.00
1,50,000.00	Provision for Maintenance of CCTV others	-	14,99,753.19	Balance with Indian Bank	43,021.19
1,25,000.00	Provision for Audit Fees	16,000.00	1,07,205.00	Balance with Indian Bank (Special Audit)	3,26,497.00
-	Creditors	1,09,246.00	-	Balance with Indian Bank (Society Fund)	5,81,826.00
-	Funds received from Mr. Umesh Verma on account of Embezzlement as per court order	5,81,826.00	5,00,000.00	FD with Indian Bank	15,00,000.00
23,63,87,514.11	Total Rs.	23,70,31,026.11	16,135.00	Interest accrued on FD with Indian Bank	1,07,375.00
			2,400.00	Imprest A/c - Subodh	-
			-	Advance to Nobroker Hood	3,540.00
			5,57,51,166.81	Excess of Expenditure Over Income	5,58,83,195.81
			23,63,87,514.11	Total Rs.	23,70,31,026.11

(Sajid Raza Khan)
President

(Raj Razdan)
Hon. Secretary

(Bindu Bala)
Treasurer

For SSKY & ASSOCIATES
 Chartered Accountants
 Yogesh V Jha
 Partner
 M. No.: 080480
 Place: Delhi
 Date: 25/08/2024
 UDIN: 24086400BKJNP7050



Ghalib Memorial Co-operative Group Housing Society Limited
Road No. 42, Parwana Marg, Pitampura, Delhi-110 034

Fixed Assets as on 31st March 2024

Particulars	Rate	WDV as on 01.04.2023		Addition Above 180 Days	Addition Below 180 Days	Sale	Gross Value	Depreciation during the year	WDV as on 31.03.2024
Almirah	10%	9,333.00					9,333.00	933.00	8,400.00
Building	10%	7,31,772.00					7,31,772.00	73,177.00	6,58,595.00
Camera	15%	93,474.33					93,474.33	14,021.00	79,453.33
Computer	40%	413.60					413.60	165.00	248.60
Cutter Machine	15%	2,286.00					2,286.00	343.00	1,943.00
Fan	10%	4,333.00					4,333.00	433.00	3,900.00
Fire Extinguisher	10%	-		8,732.00			8,732.00	873.00	7,859.00
Fogging Machine	15%	4,780.00					4,780.00	717.00	4,063.00
Furniture & Fixture	10%	8,196.00					8,196.00	1,095.00	7,101.00
Gaurd Room	10%	3,03,405.00			5,500.00		3,03,405.00	30,341.00	2,73,064.00
Lcd	15%	15,714.00					15,714.00	2,357.00	13,357.00
Led Light Strip	15%	6,919.00					6,919.00	1,038.00	5,881.00
Main Gate	10%	51,121.00					51,121.00	5,112.00	46,009.00
Motor	15%	29,517.00					29,517.00	4,429.00	25,088.00
Printer	40%	2,166.00					2,166.00	866.00	1,300.00
Rack Almirah	10%	15,896.00					15,896.00	1,590.00	14,306.00
Rickshaw	15%	48,069.00					48,069.00	7,210.00	40,859.00
Water Fountain	10%	1,01,229.00					1,01,229.00	10,123.00	91,106.00
Web Site	25%	516.00					516.00	129.00	387.00
		14,29,139.93		8,732.00	5,500.00	-	14,43,371.93	1,54,952.00	12,88,419.93

(Sajid Raza Khan)
President

(Raju Razdan)
Hon. Secretary

(Bindu Bala)
Treasurer

For SSKY & ASSOCIATES
Chartered Accountants
Yogesh Mehta
Partner
M. No.: 0886/008
Place: Delhi
Date: 25/08/2024



Ghalib Memorial Co-operative Group Housing Society Limited
Road No. 42, Parwana Marg, Pitampura, Delhi-110 034

RECEIPTS AND PAYMENT ACCOUNT AS ON 31.03.2024

AMOUNT (RS.) 2023	RECEIPTS	AMOUNT (RS.) 2024	AMOUNT (RS.) 2023	DISBURSEMENT	AMOUNT (RS.) 2024
31,202.00	Opening Balance	76,209.00	71,550.00	Revenue Payments	49,025.00
13,71,645.44	Cash in hand	14,99,753.19	15,000.00	Accounting Charges	16,000.00
-	Bank Balance with Indian Bank	1,07,205.00	1,843.25	Audit Expenses	3,499.00
-	Bank Balance with Indian Bank - Special Audit A/c	-	1,70,352.00	Bank Charges	-
-	Bank Balance with Indian Bank - Society/ Fund A/c	-	32,429.00	Building Maintenance	-
-	FD of Rs. 5 Lacs with Indian Bank (23.09.2022)	5,00,000.00	4,150.00	Committee Member Refreshment Expenses	51,265.00
46,07,578.00	Revenue Receipts	42,73,224.00	25,690.00	Computer Repair Expenses	2,150.00
1,10,000.00	Maintenance Fee	2,20,000.00	96,911.00	Conveyance Expenses	22,497.00
80,000.00	Special Audit	36,900.00	6,04,470.00	Electrical Goods Expenses (Wire & Etc)	86,670.00
37,900.00	Advertisement Receipt	41,900.00	1,20,346.00	Electricity Expenses (TPDDL)	5,90,408.00
1,252.00	Receipt From Vendors	701.00	3,57,975.00	Festivals Celebration Expenses	1,26,801.00
18,000.00	Membership Fee	17,502.00	700.00	Legal Expenses	3,82,700.00
76,261.00	Misc. Income	-	15,378.00	Medicine	-
200.00	Tower Rent	-	55,028.00	Office & Miscellaneous Expenses	2,670.00
2,800.00	Public Document View Receipts	-	27,233.00	Printing, Postage & Stationery	42,550.00
-	Scrap Sale	-	2,579.00	Repair & Maintenance Exp - Motor	-
-	Funds received from Mr. Umesh Verma on account of Embezzlement as per court order	5,81,826.00	20,691.00	Repair And Maintenance-Office	-
-	Interest on Fix Deposit	2,936.00	22,86,197.00	Rickshaw Repair	24,499.00
			51,247.00	Salary & Wages Paid	24,87,930.00
			9,234.00	Staff Welfare Refreshment	66,610.00
			622.00	Website Expenses	-
			-	Telephone Expenses - Office	1,539.00
			-	Telephone Expenses - Committee Members	-
			-	Garden & Park Expenses	8,590.00
			-	Labour Charges (Sewer, Malba Lifting Etc.)	1,06,422.00
			-	Repair & Maint. - Water	9,100.00
			-	Repair & Maint.- Beautification	10,798.00
			-	Repair & Maint.- Pipe Fitting	20,652.00
			-	Repair & Maint.- Sewer	47,850.00
			-	Repair & Main. - Material	80,842.00
			-	Repair & Main. - Motor	18,531.00
			-	Park Bedminton Court Charges	1,96,316.00
			90,000.00	Audit Expenses - Structure	-
			33,290.00	Court at Fountain Park	-
			100.00	Filing Expenses	-
			5,900.00	Maintenance of Mandatory Green Area	-
			31,750.00	Repair & Main. - CCTV	2,51,074.00
			9,656.00	Uniform Expenses	900.00



[Handwritten Signature]


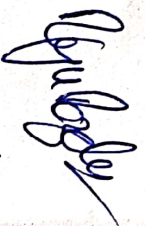

[Handwritten Signature]

[Handwritten Signature]

Ghalib Memorial Co-operative Group Housing Society Limited
Road No. 42, Parwana Marg, Pitampura, Delhi-110 034

INCOME & EXPENDITURE ACCOUNT AS ON 31.03.2024

Amount 31.03.2023	Expenditure	Amount 31.03.2024	Amount 31.03.2023	Income	Amount 31.03.2024
6,04,470.00	Electricity Supply	5,90,408.00	43,23,950.00	Maintenance Fees	45,30,400.00
96,911.00	Electricity Expenses (TPDDL)	94,104.00	35,500.00	Receipt From Vendors	43,700.00
	Electrical Goods Expenses (Wire & Etc)		80,000.00	Advertisement Receipt	31,900.00
				Fast Tag / RG Tag Receipt	-
1,09,775.00	Garbage Disposal	89,812.00	16,135.00	Interest On FDR	94,176.00
20,691.00	Labour Charges (Garbage Lifting Etc.)	24,499.00	1,252.00	Membership Fee	701.00
	Rickshaw Repair Expenses		18,000.00	Misc. Income / Receipts	17,502.00
1,64,190.00	Maintenance of Mandatory Green Area	86,864.00	76,261.00	Tower Rent	-
			200.00	Public Documents review Receipt	-
	Security Services	31,860.00	2,800.00	Scrap Sale	-
1,81,750.00	Boom Barrier	1,70,443.00			
3,555.00	Maintenance of CCTV				
1,300.00	Repair And Maintenance- Society Gates				
	Repair And Maintenance- Wall				
	Security Equipments Expenses (Walkie Talkie, etc.)		16,303.25	Excess of Expenditure over Income	1,32,029.00
9,656.00	Uniform Expenses	22,000.00			
		900.00			
	Water Supply & Sewerage	1,03,687.00			
53,522.00	Covering of Drains with Iron grills (MIG-1)	47,434.00			
27,233.00	Repair & Maint. - Main Water Pipe Line + Labour + Materials, Etc.	18,531.00			
	Repair & Maintenance Exp.- Motor (Pump House)	69,733.00			
	Sanitary Goods Expenses	61,800.00			
2,200.00	Sewer Desilting & Repair Expenses				
1,642.00	GBM/Managing Committee/Society Office	8,692.00			
4,150.00	Committee Member Refreshment Expenses	2,150.00			
30,787.00	Computer Repair Expenses	42,573.00			
700.00	GBM Expenses				
13,854.00	Medicine				
680.00	Office Expenses	2,670.00			
622.00	Repair And Maintenance-Office				
	Telephone & Internet Exp. (Office)	1,539.00			
	Telephone Exp. (Committee Members)				
	Administrative				
71,550.00	Accounting Charges	49,025.00			
15,000.00	Audit Expenses	32,000.00			
1,343.25	Bank Charges	3,499.00			
25,690.00	Conveyance Expenses	22,497.00			
1,73,465.00	Depreciation	1,54,952.00			
1,19,986.00	Festivals Celebration Expenses	62,701.00			
100.00	Filing Fees				
3,52,800.00	Legal Expenses	3,88,710.00			
90,000.00	Legal Expenses (Structure Audit)				
3,970.00	Miscellaneous Expenses				
55,028.00	Printing, Postage & Stationery	42,550.00			



22,73,287.00	Staff Salary	25,58,025.00			
51,247.00	Staff Welfare Expenses	66,610.00			
13.00	TDS Interest	140.00			
9,234.00	Website Expenses	-			
45,70,401.25	Total Rs.	48,50,408.00	45,70,401.25	Total Rs.	48,50,408.00

(Signature)
 (Sajid Raza Khan)
 President

(Signature)
 (Rajiv Razdan)
 Hon. Secretary

(Signature)
 (Bindu Bala)
 Treasurer

For SSKY & ASSOCIATES
 Chartered Accountants
(Signature)
 Yogesh V.
 Partner
 M. No.: 08/190
 Place: Delhi
 Date: 25/08/2024
 UDIN:24086400BKCN17050



Ghalib Memorial Co-operative Group Housing Society Ltd.

Office : Ghalib Apartments, Plot No. 27, Road No. 42, Parwana Marg. Pitam Pura, Delhi-110034. Tel : 27015189

LIST OF RECORDS AS ON 31.03.2024

S.No.	Particulars
1.	Cash Book
2.	General Ledger
3.	Membership Register
4.	Voucher Files
5.	Receipt Books
6.	Share Certificate Book
7.	Bank Pass Book (All Banks)
8.	Cheque Book (All Banks)
9.	Proceeding Register
10.	Audit File
11.	Other Misc. Files

Certified that the above mentioned records are up to date and are in my safe custody. I am responsible for its safety and shall produce the records any person authorized to inspect them.


Sajid Raza Khan
President


Raju Razdan
Hony. Secretary


Bindu Bala
Treasurer

No. H-163 Dated 21-1-77

Ghalib Memorial Co-operative Group Housing Society Ltd.

Office : Ghalib Apartments, Plot No. 27, Road No. 42, Parwana Marg. Pitam Pura, Delhi-110034. Tel : 27015189


TO WHOM SO EVER IT MAY CONCERN

This is to certify that as per the records of the society as on 31.03.2024 the following members of the society were elected as the members of the Managing Committee in its election held on 20.03.2022.

S.No.	Name	Designation	Address
1.	Sh. Sajid Raza Khan	President	Flat No. 104, Ghalib Apartments, Pitampura, Delhi
2.	Sh. Amit Kumar	Vice-President	Flat No. 241, Ghalib Apartments, Pitampura, Delhi
3.	Sh. Raju Razdan	Hony. Secretary	Flat No. 78, Ghalib Apartments, Pitampura, Delhi
4.	Smt. Bindu Bala	Treasurer	Flat No. 2, Ghalib Apartments, Pitampura, Delhi
5.	Smt. Usha Dhir	Lady Member	Flat No. 159, Ghalib Apartments, Pitampura, Delhi
6.	Sh. Ajay Kumar Puri	Member	Flat No. 46, Ghalib Apartments, Pitampura, Delhi
7.	Sh. Ajay Rajpal	Member	Flat No. 162, Ghalib Apartments, Pitampura, Delhi
8.	Sh. Arun Gautam	Member	Flat No. 187, Ghalib Apartments, Pitampura, Delhi
9.	Sh. Rajinder Singh Rathi	Member	Flat No. 143, Ghalib Apartments, Pitampura, Delhi
10.	Sh. Sanjeeva Raina	Member	Flat No. 32, Ghalib Apartments, Pitampura, Delhi
11.	Sh. Subhash Gupta	Member	Flat No. 195, Ghalib Apartments, Pitampura, Delhi



Sajid Raza Khan
President



Raju Razdan
Hony. Secretary



Bindu Bala
Treasurer



BRIEF SUMMARY OF THE SOCIETY

2	0	2	3
2	0	2	4

Audit Period To

Name of the Society : GHALIB MEMORIAOL C.G.H.LTD
Address of the Society : Road No. 42, Parwana Marg, Pitampura, Delhi 110034
Address of the site(G/H) : as per above
Regn No. 163/GH Date: 21.01.1977
Deposit : NIL Category: GH
Details of Bank A/C Paid up Capital: 30,200.00
Indian Bank
Details of Financial Assistance Claimed/MDA etc.. : Nil, as certified the management
Details of Loan from DCHFC/ D.S. Coop. : Bank Sanction loan Rs. 88.40 Lacs/Additional Loan of Rs. 22.00 Lacs
Area of operation : NCT of Delhi
Date of last election held : 20.03.2022
Pending enquiries : Nil, as certified the management
No. of pending Arbitration cases / Suits : Appeal against few arbitration awards against Society are Pending with DCT

Audit Fee Claimed : Bill Attached

Any irregularity of misappropriation mismanagement /Fraud: FIR No. 111/2010 under investigation by EOW (Crime Branch)

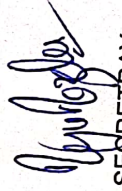
Names of Managing Committee members during audit period: As per list attached.

	AT THE TIME OF	
	PREVIOUS AUDIT	PRESENT AUDIT
Audit Period	2022-23	2023-24
No. of members	194	194
No. of resigned/expelled members	-	-
No. of new enrolled members	-	-
Name of the C.A.	Deepesh Kingrani & Associates	SSKY & Associates
Audit classification	-	-
Sanctioned MCL	-	-
Sanctioned CCL	-	-
Turnover of the society	49,33,991.00	47,18,379.00
Working capital	-	-
Sales	N.A	N.A
Net profit	Loss Rs.16,303.25	Loss Rs.1,32,029.00
Education Fund Due	Nil, Being Loss	Nil, Being Loss
Education Fund paid on (date)	N.A	N.A
Report for previous year Collected on	--	--

Signature



PRESIDENT

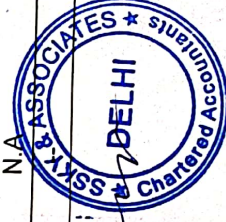


SECRETARY



TREASURER

AUDITOR



Ghalib Memorial Co-operative Group Housing Society Limited

Office: Ghalib Appartment, Plot No. 27, Road No. 42, Parwana Marg, Pitampura, Delhi-110034, Tel: 47501632

1. Bank Account : Indian Bank, CA - 6418035324

Bank Reconciliation Statement as on 31.03.2024				
S.No. Particulars	Book Date	Bank Date	Amount	Amount
Bank Balance as per Books as on 31.03.2024				
1	Less: Cheque received but not clear			43,021.19
	209/ RAJESH BHARDWAJ	31-03-2024	2400	
	209/ RAJESH BHARDWAJ	31-03-2024	2400	(4,800.00)
2	Add: Cheque paid but not clear			
	NOBROKER HOOD	30-03-2024	3,540.00	
	NOOR MOHAMMAD	24-03-2024	30,000.00	
	PARVIOM TECHNOLOGIES PVT LTD	26-03-2024	23,200.00	
	PARVIOM TECHNOLOGIES PVT LTD	26-03-2024	8,120.00	64,860.00
Balance as per Bank Statement as on 31.03.2024				1,03,081.19

2. Bank Account : Indian Bank, CA - 7332124576

Bank Reconciliation Statement as on 31.03.2024				
S.No. Particulars	Book Date	Bank Date	Amount	Amount
Bank Balance as per Books as on 31.03.2024				
1	Less: Cheque received but not clear			3,26,497.00
2	Add: Cheque paid but not clear			-
Balance as per Bank Statement as on 31.03.2024				3,26,497.00

3. Bank Account : Indian Bank, CA - 7744882190

Bank Reconciliation Statement as on 31.03.2024				
S.No. Particulars	Book Date	Bank Date	Amount	Amount
Bank Balance as per Books as on 31.03.2024				
1	Less: Cheque received but not clear			5,81,826.00
2	Add: Cheque paid but not clear			-
Balance as per Bank Statement as on 31.03.2024				5,81,826.00



B. Singh

STATEMENT OF ACCOUNT

GHALIB MEMORIAL CO-OP G.H. SOCIETY LTD
 PLOT NO. 27, ROAD NO. 42, PARWANA ROAD;
 PITAMPURA, DELHI.
 110034

INDIAN BANK
 TARUN ENCLAVE, PITAMPURA
 Aggarwal Tarun Plaza DDA Shopping Centre
 Tarun Enclave Pitampura
 110034


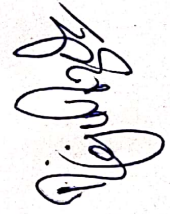

Account No : 6418035324
 Product: CA-GEN-PUB-METRO/URBAN-INR
 Currency: INR
 Int Rate : 15.00 % P.a
 Limit : 0.00
 Drawing Power: 0.00
 Cleared Balance : 521909.19Cr
 Uncleared Amount : 0.00
 Nominee name :
 Ckyc ID :

Branch Code : 01442
 Phone No : 27021809
 Email ID : pitampura@indianbank.co.in
 IFSC Code : IDIB000P153
 Statement Date :23-Aug-2024
 Statement From :01-Apr-2023
 TO :31-Mar-2024
 Statement Time :01:49:43
 Page No. : 89

Post Date	Value	Details	Chq.No.	Debit	Credit	Balance
27/03/24	27/03/24	Brought Forward				678049.19Cr
27/03/24	27/03/24	CHQ DISHONOUR		236.00		677813.19Cr
27/03/24	27/03/24	Txn Amt. 46,900.00 Charges. 6.00 /NEFT/HDFC/IDIBH2408740848 9 /TPDDL /11006701/ /BRANCH : TARUN ENCLAVE, PITAMPURA	619511	46906.00		630907.19Cr
28/03/24	28/03/24	BY TRANSFER /IMPS/P2A/408811036176/ /Society main/JAYSON RA / /BRANCH : ATM SERVICE BRANCH			8400.00	639307.19Cr
28/03/24	28/03/24	1442 CTS-CHQ:758271 - YBL /CLEARING-27/03/2024 532 / /BRANC 758271 B : SERVICE BRANCH (DELHI)			1200.00	640507.19Cr
29/03/24	29/03/24	BY TRANSFER NEFT/ICIC/HS92408938048612 /AHMEDABAD / / /BRA NCR : MUMBAI FORT			32400.00	672907.19Cr
30/03/24	30/03/24	TRANSFER TO 7744882190/GHALIB MEMORIAL CO-OP G.H./to ghalib memorial cghs ltd society fund / /BRANCH : TARUN ENCLAVE, P ITAMPURA	619504	23848.00		649059.19Cr
30/03/24	30/03/24	ghalib memorial cghs society to society fund / /BRANCH : TA RUN ENCLAVE, PITAMPURA	619510	557979.00		91081.19Cr
		Carried Forward				91081.19Cr

Statement Summary Dr. Count:4 Cr. Count:3 4694361.00 3285689.00

In Case Your Account Is Operated By A Letter Of Authority/Power Of Attorney Holder, Please Check The Transaction With Extra Care.

GHALIB MEMORIAL CO-OP G.H. SOCIETY LTD
PLOT NO. 27, ROAD NO. 42, PARWANA ROAD,
PITAMPURA, DELHI.

STATEMENT OF ACCOUNT

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INDIAN BANK

TARUN ENCLAVE, PITAMPURA

Aggarwal Tarun Plaza DDA Shopping Centre

Tarun Enclave Pitampura

110034

Account No : 6418035324

Product: CA-GEN-PUB-METRO/URBAN-INR

Currency: INR

Int Rate : 15.00 % P.a

Limit : 0.00

Drawing Power: 0.00

Cleared Balance : 521909.19Cr

Uncleared Amount : 0.00

Nominee name :

Ckyc ID :

Branch Code : 01442

Phone No : 27021809

Email ID : pitampura@indianbank.co.in

IFSC Code : IDIB000P153

Statement Date : 23-Aug-2024

Statement From : 01-Apr-2023

To : 31-Mar-2024

Statement Time : 01:49:43

Page No. : 90

Post Date	Value	Details	Chq.No.	Debit	Credit	Balance
31/03/24	31/03/24	BY TRANSFER				
		/IMPS/P2A/409114378460/Maintenance				
		/SUMAN KUMAR				
		/ BRANCH : ATM SERVICE BRANCH				
Brought Forward						91081.19Cr
CLOSING BALANCE :				12000.00		103081.19Cr

CLOSING BALANCE :

103081.19Cr

Statement Summary	Dr. Count:121	Cr. Count:503	4694361.00	3297689.00
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In Case Your Account Is Operated By A Letter Of Authority/Power Of Attorney Holder, Please Check The Transaction With Extra Care.

*** END OF STATEMENT ***

[Handwritten Signature]
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STATEMENT OF ACCOUNT

CHALIB MEMORIAL CO-OP G.H. SOCIETY LTD (SPECIAL AUDIT)

PLOT NO 27, ROAD NO. 42, PARWANA ROAD. PITAMPURA, DELHI. 110034

INDIAN BANK TARUN ENCLAVE, PITAMPURA Aggarwal Tarun Plaza DDA Shopping Centre Tarun Enclave Pitampura 110034

Account No : 7332124576 Product: CA-GEN-PUB-METRO/URBAN-INR Currency: INR Int Rate : 15.00 % P.a Limit : 0.00 Drawing Power: 0.00 Cleared Balance : 326498.00Cr Uncleared Amount : 0.00

Branch Code : 01442 Phone No : 27021809 Email ID : pitampura@indianbank.co.in IFSC Code : IDIB000P153 Statement Date : 23-Aug-2024 Statement From : 01-Apr-2023 To : 31-Mar-2024 Statement Time : 01:33:42 Page No. : 9

Post Date	Value	Details	Chq.No.	Debit	Credit	Balance
Brought Forward						
12/12/23	12/12/23	1442 CTS-CHQ:000293 - IBL /CLEARING-11/12/2023 229 / /BRANC 293 H : SERVICE BRANCH (DELHI)				304233.00Cr
20/12/23	20/12/23	1442 CLG:398711/CB /CLEARING-19/12/2023 CANARA BANK / /BRAN CH : SERVICE BRANCH (DELHI)	398711	5000.00		314233.00Cr
08/01/24	08/01/24	1442 CTS-CHQ:000022 - BOB /CLEARING-06/01/2024 BANK OF BARO 22 DA / /BRANCH : SERVICE BRANCH (DELHI)		557979.00		872212.00Cr
08/01/24	08/01/24	Charges-Funds insufficient / /BRANCH : SERVICE BRANCH (DELHI)	22	557979.00		314233.00Cr
08/01/24	08/01/24	CHQ DISHONOUR		236.00		313997.00Cr
25/01/24	25/01/24	1442 CTS-CHQ:000003 - PASB /CLEARING-24/01/2024 PUNJAB AND SIND BANK / /BRANCH : SERVICE BRANCH (DELHI)	3	5000.00		318997.00Cr
14/02/24	14/02/24	1442 CTS-CHQ:486027 - PNB /CLEARING-13/02/2024 PUNJAB NATIO NAL BANK / /BRANCH : SERVICE BRANCH (DELHI)	486027	5000.00		323997.00Cr
Carried Forward						

Statement Summary Dr. Count:2 Cr. Count:5 609487.00 826279.00

In Case Your Account Is Operated By A Letter Of Authority/Power Of Attorney Holder, Please Check The Transaction With Extra Care.

Handwritten signatures and initials.

STATEMENT OF ACCOUNT

GHANIS MEMORIAL CO-OP G.H. SOCIETY LTD (SPECIAL AIDIT)

PLOT NO. 27, ROAD NO. 42, PARIWANA ROAD.

**PITAMPURA, DELHI.
110034**

**INDIAN BANK
TARUN ENCLAVE, PITAMPURA
Aparival Tarun Plaza DDA Shopping Centre
Tarun Enclave Pitampura
110034**

Account No : 7322124576

Product: CA-GEN-PUB-METRO/URBAN-1NR

Currency: INR

Int Rate : 15.00 % P.a

Limit : 0.00

Drawing Power: 0.00

Cleared Balance : 226498.00Cr

Uncleared Amount : 0.00

Nominee name :

Chyc ID :

Branch Code : 01442

Phone No : 27021809

Email ID : pitampura@indianbank.co.in

IFSC Code : IDIB000P153

Statement Date : 23-Aug-2024

Statement From : 01-Apr-2023

To : 31-Mar-2024

Statement Time : 01:33:42

Page No. : 10

Post Date	Value	Details	Chq No.	Debit	Credit	Balance
27/03/24	27/03/24	Brought Forward				323997.00Cr
		TO GHANIS MEMORIAL CO-OP G.H. SOCIETY LTD / TRANSFER FROM G				
		41802324/GHANIS MEMORIAL CO-OP G.H. / BRANCH : TARUN ENCLAVE, PITAMPURA	619498	2500.00		326497.00Cr
		CLOSING BALANCE :				326497.00Cr

Statement Summary Dr. Count: 7 Cr. Count: 97 609487.00 828779.00

In Case Your Account Is Operated By A Letter Of Authority/Power Of Attorney Holder, Please Check The Transaction With Baza Care.

*** END OF STATEMENT ***

[Handwritten Signature]

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Ghalib Memorial Co-operative Group Housing Society Ltd.

Office : Ghalib Apartments, Plot No. 27, Road No. 42, Parwana Marg. Pitam Pura, Delhi-110034. Tel : 27015189

LIST OF EMPLOYEES AS ON 31.03.2024

This is to certify that we had no permanent employee in the society during the financial year 2023-2024.

CERTIFICATE OF CASH IN HAND

This is certify that as per the books of accounts closing cash in hand as on 31.03.2024 is Rs.21065/- (Rs. Twenty One Thousand and Sixty Five Only).



Sajid Raza Khan
President



Raju Razdan
Hony. Secretary



Bindu Bala
Treasurer