



REGN. NO. 46818(M)
Dated 29.09.2014

**Kendriya Vihar-II Apartment
Owner's Association**

ANNUAL REPORT

&

AUDITED ACCOUNT FOR FINANCIAL YEAR 2018-19, 2019-20, 2020-21 & 2021-22

Office:

**Community Center – 1
Kendriya Vihar-II, Plot No. 3, Sector 82
NOIDA – 201304 (U.P.)
Phone: 0120-4984693/+91-8851156661
Website: noidakv2.org**

10th ANNUAL GENERAL BODY MEETING



Kendriya Vihar-II Apartment Owners' Association

Community Centre-1, Kendriya Vihar-II, Plot No.3, Sector-82, Noida-201304, U.P.
(Website: www.noidakv2.org ; E-mail: noidakv2@gmail.com ; Tel: 0120-4984693)

No.KV-II/ADMIN/AGBM/2023-24

Dated: 19th June 2023

NOTICE

As you are aware, new Bye-laws of AOA under the new Uttar Pradesh Apartment Owner's Act, 2010, have been got registered on 29-09-2014 and adopted. As per Para 26th of the Bye-laws, Board of Management has decided to hold the 10th Annual General Body Meeting. The meeting is scheduled to be held on 25.06.2023 (Sunday) at 10:00 A.M. in Community Centre-I (G/F), Kendriya Vihar-II, Campus, Sector-82, Noida to transact the following business:

- 10.1 To confirm minutes of the 9th AGBM held on 23.09.2018.
- 10.2 Action taken report on the minutes of 9th AGBM.
- 10.3 To consider and adopt audited accounts for the years 2018-19, 2019-20, 2020-21 & 2021-22.
- 10.4 To consider unaudited report of 2022-23.
- 10.5 To consider & adopt Budget Estimates for the year 2023-24 other than infrastructure fund.
- 10.6 Appointment of Auditor for the F.Y. 2023-2024 (upto June 2024) & unaudited account of F.Y. 2016-2017 along with internal audit committee for current financial year
- 10.7 Road carpeting.
- 10.8 Strengthen the Fire Fighting system.
- 10.9 Lift up-gradation/replacement.
- 10.10 Generator set procurement (01 Unit) and up gradation of 2 sets for Gas fuel.
- 10.11 Enhancement of subscription charges on per sq foot basis for dwelling units.
- 10.12 Fund Generation for Infrastructure maintenance / up-gradation.
- 10.13 Agenda Moved by Members, AOA
- 10.14 To consider any other business that may be brought forward during G.B.M. with permission of the Chair.

Sd-

Dated: 19.06.2023

(Dr.Lokesh Kumar Sinha)

Place: Noida

Secretary, BOM

(Note: If no quorum is met on that day, the said meeting will be reconvened on 02.07.2023(Sunday) at 10:00A.M.atthesamevenue)

Agenda Item for 10th ANNUAL GENERAL BODY MEETING (AGBM)-2021

Dated 18 / 25 June 2023

- 10.1 To confirm minutes of the 9th AGBM held on 23.09.2018.
- 10.2 Action taken report on the minutes of 9th AGBM.
- 10.3 To consider and adopt audited accounts for the years 2018-19, 2019-20, 2020-21 & 2021-22.
- 10.4 To consider unaudited report of 2022-23.
- 10.5 To consider & adopt Budget Estimates for the year 2023-24 other than infrastructure fund..
- 10.6 Appointment of Auditor for the F.Y. 2023-2024 (upto June 2024) & unaudited account of F.Y 2016-2017 along with internal audit committee for current financial year.
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- 10.13 Agenda Moved by Members, AOA

S.No.	Moved by	Agenda	Accepted/ Rejected by BOM
10.13.1	Shri Om Prakash C-25Pkt-6	<ul style="list-style-type: none">• There should be a direct Election for designated posts listed in by laws.	Rejected (Not supported by By-laws)

<p>10.13.2</p>	<p>Shri Rakesh Kumar Agnihotri B-116 Pkt-6 & Shri P C Maharana B-1 Pkt-5</p>	<ul style="list-style-type: none"> • A Board of Trustee may be constituted and approved by AGM to manage the affairs of Temple Complex of our Society in a very fair and transparent manner. Only one such Board of Trustee may be constituted for both these existing Temples in the Complex. • Exiting wall between two temples must be demolished. Only one temple with existing deities. Pujari should be one for all duties. Electricity and water bill should be paid by the Trustee Committee from the revenue generated from donations from the temple. These points may kindly be considered favorably. I will submit a list of Members (Committee) for approval in AGM. • Temple Complex may only be used for Worship, Rituals,, Bhandarasetc. • No other activities like indoor games , amusements , meetings of any kind other than matters relating to the affairs of the Temple should be allowed inside the Temple Complex. 	<p>Included</p> <p>Included</p> <p>Included</p> <p>Included</p>
<p>10.13.3</p>	<p>Shri A D Thomas B-150 Pkt-6</p>	<ul style="list-style-type: none"> • A Committee is to be constituted to study the damage which will be caused to the towers in the event of an earthquake. • An owner shall not make any structural modifications or alternations in his/her unit or 	<p>Accepted</p>

		<p>installations located therein, without notifying the association in writing and obtaining the requisite permission of the prescribed sanctioning authority.</p> <ul style="list-style-type: none"> • No owner shall undertake any work that affects the external façade of the building from any angle i.e covering of balconies and terraces change of colour etc. • An effective drive to recover the pending dues of maintenance charges from the defaulters should be carried out immediately. Provision should be made in the MyGate so that it automatically blocks the requests of defaulters, which will compel the tenants/owners to pay the monthly dues. • Late payment charges for monthly subscription should be % basis not on fixed basis • The owners are encroaching on the green belt in front and adjacent of the flat. Action is to be taken to remove all such unauthorized encroachment in the green belt area. • Without waiting for outside help to carpet the road we should use our corpus fund to make the roads immediately. 	<p>Accepted</p> <p>Accepted</p> <p>Accepted</p> <p>Accepted</p> <p>Accepted</p>
10.13.4	Shri Surinder Kumar B-161Pkt-6	<ul style="list-style-type: none"> • Final costing of dwelling units in KV-II has not been finalized by CGEWHO due to somenon registered flats, the case should be taken up with CGEWHO. 	Accepted

10.13.5	Shri Anshul Singhal C-123/7	<ul style="list-style-type: none"> • Maintenance and up gradation of the children parks with new rides and arrangement of new benches. 	Accepted
10.13.6	Shri Rakesh Kumar C1-42/4	<ul style="list-style-type: none"> • Duration of elected body should be of 2 years. All the types of flats must be represented in BOM. • The maintenance charges should be uniform for all categories of flats. • The number of Security staff may be reduced. • The parking at gate Number 1.should be done appropriately. • Security should be enhanced. 	Rejected (Not supported by By-laws) Rejected Accepted Accepted Accepted
10.13.7	Shri Jai Dev Sahoo B-127/6	<ul style="list-style-type: none"> • Painting of all electricity meter coverings and transformers and also covering the area under Electricity meters with concrete to stop rat menace, • Taking up the issue of covering the drain outside Colony Gate No 1 and • Circulating a List of all contractors (Civil and Electrical) working in the KV2 Complex for the benefit of members who may like to contact them for any work. 	Accepted Accepted Accepted
10.13.8	Shri Inder Mohan Kaushal B-235/1	<ul style="list-style-type: none"> • To take up this matter with the Noida authority and Member of Parliament. • Water treatment plant on the main line so that all the residents can have soft water throughout the day, which is a basic need of today. Incase, Ganga water supply is there, no need for a water treatment plant will arise. 	Accepted

10.13.9	Shri Sunil Sharma B-162/1	<ul style="list-style-type: none"> • Provision of Lift / Escalator with the Foot Over Bridge, near KV 2 Main Gate No.1 - This will help a lot to our residents, especially to the Senior Residents to go to the Sector 110 Market, for their daily needs. 	Accepted
10.13.10	Shri Tarun Butani C-106/7	<ul style="list-style-type: none"> • Rent is to be taken from Kendra Bhandar • Removal of Encroachment in common areas (Refer to point no 11(e) {x & xi} of procedure of condition of AOA business. • Removal of Encroachment from car /scooter stilt space (Refer point No 11e(xii)) of procedure of condition of AOA business. • Formation of Internal Audit Committee (refer point no 11 e (xix)) of procedure of condition of AOA business. • Suitable guidelines for parking of vehicles inside of KV II (including purchase of multiple vehicles of one flat i.e. higher car parking rates should be applicable for having more than one car beyond specified number of car) • Renting out unallocated car stilt parking in Kendriya Vihar II (i.e. pocket 6/7) • Misuse of office bearers should be defined. • Registration of pets and guidelines to be followed strictly as per Noida Authority. • Feeding of street dogs at one place should be decided. 	Accepted Accepted Accepted Accepted Accepted Accepted Accepted Accepted Accepted

- 10.14 To consider any other business that may be brought forward during A.G.B.M. with permission of the Chair.

MINUTES OF THE 9th ANNUAL GENERAL MEETING (AGM) OF KV-II, AOA HELD ON 23.09.2018

The 9th Annual General Meeting of the Kendriya Vihar-II, Apartment Owners' Association was convened on 23.09.2018 (Sunday) at 11.00AM in the Community Centre-1, Kendriya Vihar-II, Sector 82, Noida. President, AOA welcomed all members of the KV-II. He informed the honorable members present, that the last i.e. 8th AGBM was held on 14.09.2014 and this is the first AGM, after the registration and adoption of the new Bye Laws of the Association on 29.09.2014, under the Uttar Pradesh Apartment Owner's Act, 2010. The required quorum as per the AOA's new Bye-Laws, was not complete. However, the members present, after deliberations on relevant provisions in the Bye laws and which were also read before the members, decided unanimously to hold the meeting on the same date.

The agenda items were taken up for discussions and summary record of discussions are as under

Agenda Item No. 9.1-To confirm minutes of the 8th AGM held on 14.09.2014.

The Secretary presented the minutes of the 8th AGM as per the attached book let before the members of AOA present during the AGM. The minutes were confirmed and approved by the AGM.

Agenda Item No. 9.2 - Action Taken Report on the minutes of the 8th AGM held on 14.09.2014.

The Secretary presented the action taken report on the minutes of 8th AGM as per attached booklet, before the members of AOA present during the AGM. The action taken on the minutes which includes the draft report "Procedure for conduction of AOA Business" was approved by the AGM.

Agenda Item No. 9.3 - To consider and adopt Annual Report 2017-18.

The Secretary, AOA presented the Annual report for the year 2017-18 to the august gathering and told the members regarding the major achievement along with the future plans of the BOM. He informed the members that during its tenure,

covered under the report, the BOM has worked in a responsive and transparent manner and managed the various original and maintenance works of the society without utilizing the Corpus fund of AOA. This has been possible due to increased receipts as a result of the sustained efforts of the BOM to recover dues pending with the subscribers and vendors.

The Secretary explained the efforts made to settle the pending issue of EPF of staff of AOA on which several notices from the office of Provident Fund Commissioner were lying unattended when the present BOM took over. He informed that after a series of meetings with the officers of EPF office, the issue has been settled with the imposition of a minor penalty. An amount of Rs. 7,99,046/- has been deducted by that office in June 2018, from the account of AOA towards the EPF contribution of both the employee and the employer for the period 4/2013 to 2/2016. The remaining amount for the period beyond 2/2016 till the date the amount of each individual's account is streamlined and regularized is yet to be intimated by the EPFO. Some members also wanted to know the status of settlement of account by CGEWHO. President informed the AGM that matter has been taken up with the Ministry of Urban Development and may be resolved soon.

Members present also questioned the feasibility of installing additional CCTV Cameras when the experience of the residents about the working of the cameras installed during the tenure of previous BOM was not good. Vice President explained the necessity of CCTV cameras for a secure and safe environment in the society and measures that have been taken to ensure that cameras installed are fully functional round the clock. He informed that a proposal to install one additional camera in each of the block having two-way staircases is also under consideration. He also told about the number of cameras which have been brought under the central monitoring control in the office of AOA. A few members then also suggested that cameras may be installed in the lifts also to prevent wrong usage. President informed that if the AGM agrees this can be taken up. **AGM agreed.**

Members appreciated the work done on the three DG sets to ensure continuous supply of electricity in common areas in case of failure of main power supply. However, they also wanted to know the steps taken to make the DG set at SS-2 which is lying defunct since long, functional. President explained that the DG set at SS-2 has become unserviceable and can only be replaced. There is a risk in installing new DG sets as there are instructions of NGT not to use

diesel generator sets in any establishment. An alternative is to go for procurement and installation of a PNG/CNG generator set. **AGM directed** that this option may be further explored and appropriate action taken to strengthen the generator service provided in the campus

Members also commented on the state of cleanliness in the campus and in lifts, in particular. **AGM directed** to improve these services.

Secretary also told the members that the present BOM which took over the reins on 25.09.2017 is also saddled with the task of placing before this AGM the Annual reports for the year 2014-15 and 2015-16, submitted by the previous BOM and contained in the booklet already circulated to the esteemed members for consideration and approval of AGM. It was further informed that no Annual report for the year 2016-17 was prepared by that BOM. President intervened to inform that although special requests were made by him to the Ex-President, Ex-Secretary and other office bearers of the previous BOM vide letter dated 15.09.2018, to be present in this AGM to deliberate upon the agenda items in the aforesaid booklet pertaining to their tenure, the Ex-President, Ex-Secretary have not attended the AGM. Therefore, in their absence it will not be proper for the present BOM to dwell on the agenda, mentioned in the booklet apart from the two agenda points already discussed before. **AGM accepted** the views of the BOM.

Thereafter, Annual Reports for the year 2017-18 was adopted by the AGM In respect of the Annual reports of the years 2014-15 and 2015-16. AGM decided to adopt the reports as fait accompli.

Agenda Item No.9.4- To consider and adopt audited accounts for theyear 2017-18.

Secretary informed the AGM that the audited accounts for the year 2017-18 were already circulated to the members and solicited their comments thereon. Members raised various queries on audited accounts. and wanted to know the reasons for the amount shown against the EPF payable under the current liabilities, the expenditure incurred in excess of the total income creating a deficit of huge amount during the year 2017-18 and expenditure incurred on intercom service when no such service was virtually available during the year. Secretary replied to all these queries one by one. President also provided the detailed explanation on the EPF dues to be paid in respect of staff of AOA for the period 2/16 onwards and large number of maintenance activities under taken during the year that has resulted in incurring considerable expenditure.

As regards the expenditure on intercom services a detailed clarification was given by the Vice President. The expenditure incurred. Under this sub-head was on account of a part payment which was due to the Intercom service provider for the period he provided the service as per the rates and terms and conditions approved for this service by the earlier BOM. The services of this intercom were revived by the present BOM without any extra expenditure as this was considered essential for security of the society. Vice President further informed that the service provider has not yet completed the work assigned to him and no further payment will be made to him until the work is complete and the services are found satisfactory. This was **agreed to by AGM.**

It was also pointed out by the members that previous and the present BOM have incurred expenditure without getting budgets for the relevant years passed by the AGM. President agreed with the members that annual budgetary exercise is an essential mechanism for fiscal control on expenditure and no expenditure under any head should be made without making provisions for the same in the budget. But due to peculiar administrative circumstances which have existed since the last four years, AGM could not be held at regular intervals necessitating expenditure under the various heads for managing affairs of the Association without prior budgetary approval. AGM then directed that it must be ensured that Annual Budget is prepared and got passed/approved by the AGM in advance.

Thereafter the audited accounts for the year 2017-18 were passed by AGM. AGM further decided that the Audited Accounts for the FY 2014-15 and 2015-16 which are available, can only be considered as of passed and adopted as fait accompli.

It was informed by the Secretary that the audited accounts for the FY 2016-17 was not submitted by the then CA, M/s Sonika Aggarwal & Company, Chartered Accountants & Advocates, C-90 Sector-15, Gulmohar Commercial Complex, Noida (U.P.) in spite of many requests by the present BOM. This was one of the reasons for discontinuation of her services in March 2018. After her services were discontinued, she served legal notices to the BOM for alleged harassment and non settlement of her dues. BOM has replied to her notices. AGM took a serious view of this matter and directed to get the accounts for the year F.Y.2016-17 audited. The present CA, Shri Rajesh Jain who was attending the AGM explained that he can only assist in preparing the accounts for the financial years which have not been audited but he is not authorized to sign those audit reports and

the same will have to be got signed by the former CA, being the statutory auditor of KV-II, AOA during that period. AGM decided that the former CA may be approached to furnish the audited report for the year 2016-17 and in case, the CA refuses to do the same then a complaint may be lodged with the Indian Institute of Chartered Accountant (IICA) for taking appropriate necessary action. The work of audit of the 2016-17 may be assigned to the present CA for which he may be reasonably compensated by additional remuneration to be decided by the BOM accordingly.

Agenda Item No.9.5 -To consider and adopt Budget Estimates for the year 2018-19

Secretary, AOA presented the Budget for the Year 2018-19 before the House. The total budgetary expenditure proposed was Rs.5.3223 crores against the total actual expenditure of Rs. 3.6588 crores during the year 2017-18. Some members wanted to know the reason for increase in budgetary estimates in salary and wages subhead. Secretary clarified that it was mainly due to the payment of outstanding dues to EPFO in respect of employer and employee contribution to PF for the period 4/2016 onwards. It was also pointed out by some members that the total amount allocated in the budget has been unnecessary inflated by including expenditure on major repair works such as fire fighting system maintenance, road maintenance, boundary wall maintenance etc. and that the expenditure on these works should not be included in the budget which should only cover the expenditure for managing the day to day affairs of the Association.

It was clarified that all major works mentioned are essential and involve heavy expenditure. As per the decision of the earlier GBM the corpus fund of AOA and interest accrued thereon can be used for taking up such major works in the manner as decided and approved by AGM. Para 37 of the Bye-Laws also provides for members contributing their share for carrying out such major repairs. Further, a decision of the earlier GBM already exists according to which 50% of the total annual interest accrued from FDRS is required to be reinvested and interest amount upto 50% only may be used, if required, for routine expenditure of the AOA. the position stated above, there was a general consensus among the members that budgetary provisions has to made in the annual budget for all such major works planned for the year. The House was informed that the budget estimates under various heads/subheads have been worked out taking into consideration

the actual expenditure of the previous financial year, projected receipts and future plans for this year.

AGM thereafter, with voice vote approved the budgetary expenditure of Rs. 5.32 crores for the F.Y. 2018-19 subject to payment of actual expenditure on committed expenses and investment of Transfer Fee in a fund of the Association for being used for major repair works.

As the expenditure for 2017-18 has already been approved by the AGM and previous BOM has already incurred expenditure during the years 2015-16 and 2016-17, it was felt by the AGM that there was no point in taking up the Budget for the year 2015-16 and 2016-17 for discussion.

Agenda Item No.9.6 To consider and adopt Resolutions moved by BOM

Resolution No.1 - Increase in monthly subscription to consider and adopt the report of Subscription Review Committee set up vide order 6.11.2017.

AGM adopted the Report of Subscription Review Committee in toto and decided that the revised rates of subscription per month, as mentioned below in respect of each category of flats may be implemented w.e.f. 01.10.2018.

Category of flat	Present Subscription (INR)	Revised rates of subscription rounded off (INR)
Type A	750/-	940/-
Type B	850/-	1070/-
Type C	950/-	1190/-
Type C1	1050/-	1320/-

Resolution No.2 - Applicability of GST to services provided by the AOA:

Adopted. GST Registration Number of the Association may be obtained and the same along with the services provided by the Association, likely to be covered under GST may be notified for information of the residents.

Resolution No.3 - Holding of election to BOM:

The tenure of the present BOM will be coming to an end on 24.09.2018. President informed that the present BOM favours holding of early elections for electing a new BOM, by the end of next month and an election committee may be formed by AGM for conducting the elections. After detailed discussion amongst the members present, it was decided unanimously that the present BOM will initiate and complete the election process in the first quarter of the next F.Y.2019-20, tentatively by 7th April 2019, as per the provisions of registered Bye-Laws of the Association and the procedure laid down under item 3 of the Procedure for conduction of less that has been adopted by the AGM. The present elected BOM shall hand over the charge to the so elected BOM.

Agenda Item No. 9.7- Consider and adopt the resolutions, if any moved by members

Moved By	Proposed By	Seconded By	Decision
Om Prakash, C-132/1	R.K.Varma C-164/1	Sayed Asif A Naqui B-20/1	
Resolution No.1	A Committee to be named as Election Committee may be appointed by AGM to ensure that elections for BOM may be held in time as per AOABye-laws		Dropped
Resolution No.2	Postal ballot for voting may be exercised to ensure participation of maximum number of AOA members		Dropped
Resolution No.3	Internal Audit Committee may be appointed as in past for check and balance of AOA accounts.		Adopted. Since no member offered his service for the IAC, the present IAC of Shri S.C. Sharma, Shri Om Prakash and Shri O.P.Bhati may continue for the FY 2018-19 and till the next AGM

Agenda Item No. 9.8 - To consider and approve the appointment of Auditor for the year 2017-18 and beyond.

Adopted. The appointment of Shri Rajesh Jain CA as statutory auditor of Association is continued for 2018-19 and till the next AGM.

Agenda Item No.9.9 - Removal of AOA members from whom heavy dues are pending.

Adopted with modifications that (i) legal notices may be given to the defaulters after exhausting normal channels viz., persuasion by telephonic calls, at least two written requests at the interval of 15-20 days informing the defaulters the consequences that they may face in future for not clearing the dues outstanding against them; and

(ii) No penalty can be imposed by the AOA to outstanding dues of shops which are under litigation. BOM may explore options for engaging good counsel to expedite decision from the courts.

Agenda Item no.9.10 - To consider any other business that may be brought forward during A.G.M. with the prior permission of the chair.

Shri R.S.Rawat, B-43/1 with some other residents raised the issue of charging of transfer fee @ 2% of the transfer value for transfer of apartments in the society. According to them this was not correct and it may be reduced to ½ % as stipulated in the UP Govt. Model Bye-Laws Notification No. 3977/8-1-11-115 D.A. dated 16.11.2011 the transferor of an apartment owner shall pay 0.5% of the transfer value to the association for transferring the apartment

Secretary explained that the issue of fixing of transfer charges was discussed and deliberated by the Bye-Laws Committee of KV-II, AOA in the light of the provisions of the UP Apartment (Promotion of Construction Ownership and Maintenance) Act, 2010, Model Bye-Laws and the then existing laws of the KV-II, AOA in its meetings held on 11th and 14th May 2014. Bye-laws Committee recommended that 'As per UP Apartment (Promotion of Construction Ownership and Maintenance) Act, 2010 (clause - 7) transfer fee is to be charged in the range of 1-2%, while in the Model Bye Laws (ref. Section 39), there is a provision of transfer fee of ½% of the transfer value. This needs to be reviewed in the light of the provisions under the Act. On the recommendations of the Bye Laws Committee, the General Body in its 8th meeting held on 14.09.2014

adopted the model Bye Laws with the amendment that transfer charges be fixed at 1 - 2%. Secretary further informed that the new Bye-laws of KV-II AOA under the UP Apartment (Promotion of Construction, Ownership and Maintenance) Act, 2010 was registered on 29.09.2014 with the approval of the General Body. In the newly registered Bye-Laws (Chapter V, Section 39) it has been provided that the transfer of an apartment owner shall pay 2% of the transfer value and therefore the transfer fee of 2% of transfer value is being charged by the AOA.

Secretary also informed that the transfer fee at a maximum rate of 1% has been substituted by UP Act No. 30 w.e.f. 19.09.2016. He read the amended provisions of the UP Apartment (Promotion of Construction Ownership and Maintenance) Act, 2010 before the august house and informed that the Deputy Registrar, Firms, Societies & Chits, Vikas Vihar, Mohanpuri, Meerut is being requested to confirm this amendment in the Act and appropriate necessary action in this regard will be taken on receipt of confirmation from that authority.

Some honorable members pointed out that unauthorized constructions has been done by a number of owners in their flats even changing the FAR as well as in the stilt parking slots allotted to them thereby blocking the common areas from the reach of other residents and maintenance staff. President explained that in terms of Para 40 of the Bye-laws of KV-11 AOA, governing the use of Apartments, Common Areas and Facilities and Limited Common Areas and Facilities, action has been taken by the BOM in a number of such cases by writing to the competent authority for their removal and taking appropriate necessary action in accordance with the provisions of law. **AGM directed** to pursue the matter with the competent authority.

The AGM of the Association ended with vote of thanks.

-sd-
(Anil Uniyal)
Secretary

- 1.All Notice Boards in KV-II AOA.
- 2.Website: noidakv2.org

**ACTION TAKEN REPORT (ATR)As per previous BOM
In respect of Minutes of the 9th Annual General Meeting
(AGM) of KV-II, AOA held on 23.09.2018**

Agenda Item	Action Taken
<p>No. 9.3 To consider Annual report 2017-18</p>	<p>a The BOM has improved the process of maintenance of society without utilizing Corpus Fund.</p> <p>b Issues with regard to EPF Employees Insurance etc have been streamlined and settled in a possible manner. Now, no outstanding amount exists on either part.</p> <p>c BOM has improved the arrangement of CCTV Cameras in KV-II campus. Most of the cameras are significantly working well to the tune of greater satisfaction of residents. One exclusive personnel has been entrusted with this task. No extra expenditure is incurred except maintenance cost under the budgetary provisions.</p> <p>d The BOM has taken effective and urgent steps to restore the functioning of the Gen Set installed at Sub Station No.4. Repair of grave nature has been attained by the In charge of Electric Department, Shri AK Bhatia with full dedication in a swift manner.</p>
<p>No. 9.4 To consider and adopt audited accounts for the year 2017-18</p>	<p>a Since Annual reports for period from 2014-15, 2015-16 and 2016-17 have been adopted by the AGM, hence no action was seemingly required at this juncture.</p> <p>b Since Intercom facilities are no longer in existence, therefore no action was taken on this issue. In its place, MyGate App has been adopted and which is functioning successfully.</p> <p>c The direction of obtaining approval of AGM in forthcoming years has been noted for compliance.</p> <p>d The issue on account of not signing the Balance sheet for the F/Y 2016-17 by the then CA M/s Sonika Agrawal & Company was the serious concern. The last BOM particularly Shri Nagendra Singh Ex Treasurer, BOM has taken up it on priority and finally with help of present CA M/S Rajesh Jain, the Balance sheet was got regularized.</p>
<p>No. 9.5 To consider and adopt Budget Estimates for the year 2018-19</p>	<p>The direction of AGM has been noted for compliance and being implemented.</p>

<p>No. 9.6</p>	<p>In respect of issue on Service Tax, it is stated that matter has been taken up by the BOM with appropriate authority and also being pleaded in the Hon'ble Tribunal at Allahabad for waiving out the penalty on interest as there appears some ambiguous demand imposed by the Service Tax Department. .</p>
<p>No. 9.7 Consider and adopt the resolutions, if any moved by members.</p>	<p>Noted for compliance</p>
<p>No. 9.8 To consider and approve the appointment of Auditor for the year 2017-18 and beyond.</p>	<p>The BOM has accorded its approval for giving this firm an extension of term. Accordingly Shri Rajesh Jain CA as statutory auditor of Association will continue to render its services till June 2022.</p>
<p>No. 9.9 Removal of AOA members from whom heavy dues are pending.</p>	<p>The BOM has been time and again issuing notices to the defaulters as result an amount of (Approximately) Rs.90 lakhs out pending amount of Rs. 50 lakhs (Approx) have collected.</p> <p>So far as penalty to be imposed upon the Shop No.2 at CC-1 KV-Ii is concerned, it is stated the Hon'ble District Court, G B Nagar has given the verdict in favour of AOA for vacating the aforesaid shop and remitting all the dues to AOA by attaching the Flat of Shri Gulab Singh Verma C-140 Pocket1, KV-II.</p> <p>Also in respect of Shop No.IV at CC-II KV-II is stated that the issues prolong pending under litigation with aforesaid shop was settled amicably out of Court mutually with Smt. Nanda G Dhope R/o B-27pocket-1 KV-II AOA. Consequently the aforesaid shop was vacated & handed over to AOA on June 2020. Subsequently the said shop has been allotted to Shri Ashish Gupta R/o C-64 pocket-II KV-II. The said Shop was Auctioned, followed by standard tender process.</p>
<p>No. 9.10 To consider any other business that may be brought forward during A.G.M. with the prior permission of the chair.</p>	<p>Matter of concern</p> <p>The BOM from time to time has been asking all such residents neither to construct any part of flat in an unauthorized manner nor encroach any part of common area failing with which punitive action according to law will be taken against them.</p>

Board of Management

The Present Board of Management consists of the following
Principal Office Bearers and Members of the Board.

S.No	Name	Designation
1	Mrs Krishna Tyagi	President
2	Shri M L Sharma	Vice-President
3	Dr L K Sinha	Secretary
4	Dr S Devdas	Treasurer
5	Shri P S Bhandari	Asst.Secretary
6	Shri C B Patel	Asst.Treasurer
7	Shri Mahendra Singh	Member
8	Shri Ramesh Sharma	Member
9	Shri H M Dhyani	Member
10	Shri Sudip Saha	Member

Significant Achievements of Previous BOM

- 1 The Kendriya Vihar-II premises while handing over to Apartment Owners Association without drain cover system on ground by CGEWHO, these drains have been breeding mosquitoes and other insects since long leading to health hazard to the residents and their families. Therefore in order to take preventive measures, the then BOM had decided to cover all the open drains on ground with cemented blocks. Accordingly most of the open drains have been covered by the manufactured cover plate by AOA itself to invite barest minimal breeding of mosquitoes and other insects.
- 2 During corona period under lockdown when crises of essential commodities got affected at high level, the then BOM came into exercise to make such commodities easily available to the residents of KV-II without any hurdles. The then BOM thus arranged such essential commodities to the residents to mitigate their requirements which was appreciated collectively by most of the residents.
- 3 Further during corona period, the then BOM has taken care of residents by the way of sanitizing all the blocks regularly. Such exercise has significantly minimized the spread of corona virus in the KV-II campus. The co-operation in this regard was appreciated by the Residents.
- 4 The condition of the Common area of the Blocks and Car Stilts in KV-II in respect of its white washing was almost under deteriorating position. Therefore, in order to rid of such position, the then BOM taken effective steps to white wash most of the Common area of the Blocks and Car Stilts. Accordingly, by following standard tender process most of the Common area of the blocks and Car Stilts has been white washed to the tune of satisfaction of the residents at large. However, rest of the Common area of the Blocks which are not yet white washed, is taken on priority by the present BOM. Hope fully soon it will be completed.
- 5 The AOA was incurring the service charges by using card swiping machine while remitting the monthly subscription of the maintenance to AOA. A decision was taken by the then BOM not to incur any amount towards such machine, accordingly system of using of card swiping machine stalled and thus the then BOM saved an amount of Rs. 2,50,000 per annum.
- 6 The rent of CGHS dispensary of KV-II was found outstanding for the last 20 months. The then BOM had taken this matter to the higher authority of CGHS, Ministry of health for remitting of an outstanding amount of Rs. 18 lakhs (approximately). Thus the income of AOA got increased.

Significant Achievements of Present BOM

- 1 As per agenda point number 9.4 of 9th GBM, it was observed that Annual report for 2016-17 has not been prepared and approved and hence it is kept as a part of agenda item number 10.6 for the current GBM to appoint an auditor for audit of F.Y. 2016-2017 and fulfill this long pending issue.
- 2 Present BOM continuously pursued the matter of special audit in consultation with Dy Registrar for the years 2014-15, 2015-16, 2016-17, 2017-18 and 2018-19. The audit is now being carried out by the Auditor appointed by Dy Registrar
- 3 All the serving contracts have been uploaded on website.
- 4 BOM office, on first floor of CC 1, is now open for all the residents.
- 5 Extension of earlier contracts have been discontinued and all new contracts will be now through open tender with cooperation of residents.
- 6 Advisory committee for all the departments have been constituted and published.
- 7 Monthly interaction meeting with residents for apprising the work carried out by BOM and to listen on issues faced by the residents.
- 8 Shop number 2 at CC 1 has been allotted after following the listed process.
- 9 Minutes of all seven BOM meetings, conducted in the past two months, are uploaded on website for residents.
- 10 Detail plan to address the issues of lifts/fire fighting/road carpeting/water issues have been worked out and provision to cater the expenses have also been prepared which will be presented/discussed in AGBM.
- 11 Regular interaction with NOIDA Authority under the aegis of FONERWA for covering of main drain in front of our society and for providing lifts on Foot Overbridge on main road in front of Gate number 1.
- 12 Meeting with Police Commissioner, GB Nagar for Police patrolling during night in Kendriya Vihar premises.
- 13 Fogging and Anti Larva spray in our society on regular basis to maintain hygienic condition.
- 14 Officers of Health Department and Water Department have been invited in the society for discussions to address the prevailing issues related to these departments.
- 15 Meeting with sitting MP and MLA for apprising the prevailing issues of our society and seeking their help.

KENDRIYA VIHAR -II, APARTMENT OWNERS' ASSOCIATION
PLOT NO:-3 , COMMUNITY CENTRE-I, SECTOR 82, NOIDA
UNAUDITED INCOME AND EXPENDITURE ACCOUNT FOR
THE YEAR ENDED 31.03.2023

S.No.	Particulars	Notes	Amount as at 31.03.2023	Amount as at 31.03.2022
I	INCOME			
	INCOME FROM SALES/SERVICES	7	3,09,864	71,000
	SUBSCRIPTIONS&FEES	8	3,60,69,043	3,54,67,937
	INCOME FROM INVESTMENTS	9	58,27,575	55,40,856
	INCOME FROM MAINTAINENCE.	10	50,000	23,432
	INTEREST EARNED	11	21,56,937	36,41,222
	OTHER INCOME	12	16,98,774	12,75,131
	TOTAL (A)		4,61,12,193	4,60,19,578
II	EXPENDITURE			
	COMMON AREA EXPENSES/REPAIR			
	& MAINTAINENCE	13	3,43,76,401	3,34,34,756
	PROFESSIONAL & LEGAL CHARGES	14	6,27,028	8,62,630
	EMPLOYEE BENEFIT EXPENSES	15	72,15,646	63,96,620
	OFFICE EXPENDITURE	16	10,21,037	10,40,360
	OTHER DIRECT EXPENSES	17	17,75,089	16,77,951
	DEPRECIATION	18	24,24,475	26,87,604
	TOTAL (B)		4,74,39,676	4,60,99,921
	BALANCE BEING EXCESS OF INCOME OVER EXPENDITURE (A-B)		(-13,27,483)	(80,343)
For Kendriya Vihar-II Apartment Owners' Association For M/s Dinesh Jain & Associates Chartered Accountants				

Budget Estimation for F.Y. 2023-24

S. No.	Heads	Audited account of FY 2021-22	Budget FY 2022-23 (INR)	Provisional Expenditure FY 2022-23 (INR)	Budget FY 2023-24(INR)
1	CCTV Maintenance	2,48,557	148500	24855	2,60,000
2	Computer expenses	40,540	38500	40540	45,000
3	Festival expenses	95,309	165000	95309	1,75,000
4	Malba Expenses	6,63,798	990000	663798	7,00,000
5	Election + GBM	1,45,588	132000	145588	4,00,000
6	Office expenses	2,15,106	275000	215106	2,75,000
7	Printing and stationary	1,26,913 +670(Postage) +300(Photocopy)	165000	126913	1,65,000
8	Salary and Wages of staff including EPF& ESI charges	52,60,825+ 7,44,063	6820000	60,04,888	60,00,000
9	Security expense bill	82,63,584	9900000	8263584	90,00,000
10	Telephone Expense	41,387	44000	41387	45,000
11	Website charges	10,774	12100	10774	15,000
12	Accounting Software	0	4000	0	0
13	Water Drinking	88,884	100000	88884	10,000
14	Advertisement & Bank Charges	11,026+2,764 (13,790)	27500	13,790	30,000
15	COVID-19Prevention	2,47,369	0	247369	60,000
16	Conveyance/Overtime	40,971	50000	40971	50,000
17	Pest Control	25,430	25000	0	25,000
18	Legal & Professional	4,32,180+ 4,59,766	500000	8,91,946	9,00,000
19	Common area electric consumables	8,66,795	990000	866795	9,00,000
20	Common area electric bills	61,40,726	9900000	6140726	70,00,000
21	Diesel (D.G. Set)	2,16,408	300000	216408	2,25,000
22	D.G Set Maintenance	1,89,685	330000	189685	2,00,000
23	Lift Expense	48,36,797	4950000	4836797	50,00,000
24	Estate material/repair expenses	8,98,304 +6,37,690	1000000	637690 889201 (Material)	15,00,000 For routine wok
25	Whitewash	5,55,289	0	555289	5,00,000
26	Water Supply Bill	56,55,051	6600000	5655051	57,00,000
27	Tank Cleaning	70,000	165000	70000	75,000
28	Plumbing repair and maintenance	13,58,356	1650000	1358356	15,00,000

29	Horticulture	19,35,409	2750000	1798636	30,00,000
30	Housekeeping Charges	30,86,767 +89,994 +6,96,250	4400000	31,76,761	40,00,000
31	CC-1 Renovation	0	0	0	10,00,000
32	Road Carpeting	0	7000000	0	0
33	Transformer Repair	1,83,130	0	0	0
34	Duties & Taxes	6,81,496	0	0	0
35	Fire Fighting Expenses	1,77,614	0	0	0
36	Security Deposit Refund for CC 1	1,25,145	0	0	0
	Total		5,94,31,600	4,55,57,606	4,87,55,000

Income Estimation

S. No.	Heads	Income FY 2023-24 (INR)
1	A-Type flat 360 * 1155	49,89,600
2	B Type 1040* 1315	1,64,11,200
3	CType 788*1450	1,37,11,200
4	D Type 88* 1625	17,16,000
5	Total of subscription charges	3,68,28,000
6	SBI rent	2100000
7	CGHS rent	1100000
8	Rent shop Safal, KV gallery, KV Mart, family Mart, Bakery Shop	1500000
9	Maid Pass, Temp Pass.	1000000
10	Hall booking	500000
11	Vehicle pass & canopy	100000
12	Shift in- Shift out	1400000
13	FDR interest (50%)	2500000
14	Scrap Income	200000
	Total Income (S. No. 5 to 14)	4,71,28,000

The difference of Rs 16,32,000/- will be covered with recovery from defaulters.

Budget Estimation of Proposed Activities

S. No.	Heads	Income FY 2023-24 (INR)
1	Up-gradation of Fire Fighting System	30,00,000 (for Phase V)
2	Lift Replacement	10,70,00,000
3	DG replacement	40,00,000
4	Road carpeting	1,25,00,000
	Total	12,65,00,000

AUDITOR'S REPORT

**The Members,
The Kendriya Vihar II Apartments Owner's Association
Plot No 3. Sector 82, Noida 201304 (U.P.)**

We have audited the Balance Sheet of **KENDRIYA VIHAR II APARTMENTS OWNER'S ASSOCIATION, vide registration No. 46818(M)**, as on 31 March 2019, and the Income and Expenditure Account and Receipt & Payment account of the Association. for the period ended on that date. We report that.

- (i) We have obtained all the information and explanations which, to the best of our knowledge & belief, were necessary for the purpose of our audit.
- (ii) In our opinion and to the best of our information and according to the explanations given to us, the Balance Sheet and Income & Expenditure Account and Receipts & Payments account referred to in the report are drawn up in conformity with the law.
- (iii) In our opinion and to the best of our information and according to the explanations given to us, and as shown by the book of the Association., Balance Sheet exhibits true & fair account of the state of affair of Association.
- (iv) In our opinion and to the best of our information and according to the explanations given to us, and as shown by the book of the Association, Income & Expenditure Account exhibits **Expenditure Over Income** as on that date.
- (v) In our opinion books & accounts, as required under New Bye Laws undernew U.P. APARTMENT OWNER'S ACT,2010 and the rule & the Bye- Laws framed there under have been kept by Association.
- (vi) In our opinion and to the best of information and according to the explanations given to us, and subject to our report there has been no material impropriety or irregularity in the expenditure and in realization of money due to the Association.

**Place: New Delhi
Date: 07-08-2019**

For: DINESH JAIN & ASSOCIATES
Chartered Accountants

RAJESH JAIN (Partner)
M NO. 516810

ANNEXURE TO THE AUDIT REPORT

- 1 The Association is functioning from the registered office located at community Centre Plot No-3, Sector-82, Noida, Uttar Pradesh - 201304 and we are informed that the members are being allowed to inspect the documents including the audit report of the Association.
- 2 Last annual general body meeting was held on **23/09/2018**, where in account for the year **financial year 2017-18** along with auditor's report were placed & adopted.
- 3 The Association is holding the management committee meetings regularly. The Association is maintaining records of proceedings in the minutes/ Proceeding Register.
- 4 The association has provided us the audited balance sheet income & Expenditure Accounts, Receipt & Payment account and other attached Annexures relevant for financial statement for the F/Y 2017-18 to complete our audit work. In absence of such records we have considered amount shown in Association's books of Accounts and records such as receipts books, voucher books, bank statements during F/Y 2018-19.
- 5 The Association does not have any cash credit limit or loans on the basis of hypothecation of goods.
- 6 Budget has been drawn in respect of Expenditure & Receipts to be incurred by the Association.
- 7 We are in the opinion that Association is registered under the Societies Registration Act 1860 with the **Assistant** Registrar of Firms and Societies, Meerut w.e.f. 30.04.2005.
- 8 According to the information and explanations given to us, and according to the books of accounts and records as produced and examined by us, the association is now registered with authorities including services tax, Goods and Services Tax.
- 9 The Association has made payment of Esi and PF Rs. 799046 on dated 05-06-2018 which was pending for so long.
- 10 The Association has maintained Member's ledger or register to track the member's subscription, gate pass, vehicle fees, community centre charges, shifting fees, etc to reconcile the any amount of subscription fees due or received excess or shortfall.
- 11 We are informed that no unresolved dispute is pending against the Association.

Place: New Delhi
Date: 07/08/2019

For: DINESH JAIN & ASSOCIATES
Chartered Accountants
RAJESH JAIN (Partner)
M NO. 516810

**Accounting Policies & Notes on
Accounts Forming part of Balance Sheet as
on 31st March 2019**

1 BASIS OF ACCOUNTING:-

The accounts are prepared on historical cost basis and going concern assumptions. Accounting policies not referred to otherwise be consistent with generally accepted accounting principles. Accounting standards issued by ICAI are also followed where required.

2 REVENUE RECOGNITION:-

Income & Expenditure are accounted for on mercantile basis.

3 FIXED ASSETS:-

Fixed Assets are valued under Gross Block method. The depreciation has been charged at rates prescribed according to Income Tax Act ,1961 at written value method.

4 INVESTMENTS:-

Association has valued the investments at cost plus interest accrued at the end of the year

5 CONTINGENT LIABILITIES:-

No Contingent Liabilities being reported by the executive committee of the association.

6 FOREIGN EXCHANGE TRANSACTIONS:-

The association has not made any Foreign Exchange Transaction during the year.

7 In the opinion of Executive Committee, current assets have a value on realization at least equal to the amount at which they are stated in the Balance Sheet, as per our on even date attached.

**Place: New Delhi
Date: 07/08/2019**

For: DINESH JAIN & ASSOCIATES
Chartered Accountants

RAJESH JAIN (Partner)
M NO. 516810

KENDRIYA VIHAR-II, APARTMENT OWNERS' ASSOCIATION
PLOT NO:- 3, COMMUNITY CENTRE-I, SECTOR-82, NOIDA
BALANCE SHEET FOR THE YEAR ENDING 31ST MARCH 2019

LIABILITIES	AMOUNT (RS)		ASSETS	AMOUNT (RS)	
Corpus Fund	77347369	77347369	Fixed Assets		
			As per Annexure Attach		21886237
Current Liabilities			Investments		
Sundry Creditors	288920.00		OBC-07113031022484		2127600
Professional Expenses Payable	64742.00		OBC-07113031023078		13377285
Salary Payable	272591.00		OBC-07113031024457		5154307
Sd of CC Booking	7000.00		SBI FDR 33558223553		9823073
Telephone Expenses Payable	1297.00	634550	SBI FDR 33558228948		5753511
			SBI FDR 33558229328		9823073
			SBI FDR 33558229601		9823073
			SBI FDR 34300571302		6504400
					62386322

KENDRIYA VIHAR-II APARTMENT OWNERS' ASSOCIATION

PLOT NO:- 3, COMMUNITY CENTRE-I, SECTOR-82, NOIDA

RECEIPT & PAYMENT FOR THE ENDING 31ST MARCH 2019

RECEIPT	AMOUNT (RS)	PAYMENT	AMOUNT (RS)
Opening Balance		Payments	
Bank Accounts	5025255	Advertisement Expenses	12321
cash in hand	21206	AMC for CCTV	389505
		Bank Charges	193138
		Common Area Electric Consumables	622700
Receipts		Common Area Electricity Bill	6865499
Admission Fees	77000	Common Area Plumbig Work	463850
Bank Interest	62182	Computer Expenses	13900
Cable Charges(Income)	24000	Conveyance Expenses	10290
Canopy Fees(Income)	75750	Diesel (D.G. Sets)	519355
Chair Chair (Income)	700	EPF & ESI Charges	
Community Centre Booking Charges	341600	Festival Expenses	1147689
Community Centre Cleaning Expenses	29700	Fire Fighting Expenses	209325
Dg Back Up Income	79340	Horticulture Services	1522496
Garbage Charges(Income)	45000	Housekeeping Charges/bills	2668243
Gate Pass	656000	Intercom Charges	156800
Interest on FDR	5454447	Legal Expenses	20600
Miscellaneous Income	68940	Lift Expenses	4149131
Rental Income	3829300	Malba Expenses	185300
Sale of Tender Form	5300	Meeting Expenses/GBM Expenses	83700
Scrap Charges(Income)	132470	Misc Expenses	19983
Shifting Fees In	444920	Office Expenses	113461
shifting Fees Out	378480	Photocopy Expenses	12350
Subscription Fees	26024475	Plumbing Charges	10220
Transfer fees	5994760	Postage & Telegram	1981
Vehicle Pass	40320	Printing & Stationary	128656
Tds Received(2016-17)	488560	Professional Expenses	308200
		Refreshment Expenses	13650

		Repair & Maintenance (Gate Fabrication)	1132555
		Repair & Maintenance of D.G	547140
		Repair & Maintenance(Civil Work)	1135570
		Salary & Wages to Staff	3531700
		Security Expenses Bill	6772276
		Service Tax Paid	3010465
		Tds For F Y 2018-19	267619
		Telephone Expenses	14978
		Water Charges	75420
		Water Bill	5284395
		Water System (Tank Cleaning)	70644
		Closing Balance	
		Bank Accounts	7381574
		Cash-in-Hand	17891
	49299705		49299705

As per our Report on
For M/s Dinesh Jain & Associates
Chartered Accountants

For Kendriya Vihar-II Apartment Owners' Association

C.A. Rajesh Jain (Partner)
Membership:- 516810

O.P. Parmar
(President)

kashi Nath Ram
(Secretaty)

Nagendra Singh
(Treasurer)

KENDRIYA VIHAR-II APARTMENT OWNERS' ASSOCIATION

PLOT NO:- 3, COMMUNITY CENTRE-I, SECTOR-82, NOIDA

INCOME & EXPENDITURE FOR THE YEAR ENDING 31ST MARCH 2019

EXPENDITURE	AMOUNT (RS)	INCOME	AMOUNT (RS)
Advertisement Expenses	12321	Admission Fees	77000
AMC for C.C.T.V.	389505	Bank Interest	62182
Bank Charges	193138	Cable Charges(Income)	24000
Common Area Electric Consumables	622700	Canopy Fees(Income)	75750
Common Area Electricity Bill	6865499	Chair Charges (Income)	700
Common Area Plumbing Work	463850	Community Centre Booking Charges	341600
Computer Expenses	13900	Community Centre Cleaning Expenses	29700
Conveyance Expenses	10290	Dg Back Up Income	79340
Depreciation A/c	4051277	Garbage Charges(Income)	45000
Diesel (D.G. Sets)	519355	Gate Pass	656000
Epf & ESI Charges	1147689	Interest on FDR	5454447
Festival Expenses	215135	Miscellaneous Income	68940
Fire Fighting Expenses	209325	Rental Income	3829300
Horticulture Services	1522496	Sale of Tender Form	5300
Housekeeping Charges/bills	2668243	Scrap Charges(Income)	132470
Intercom Charges	156800	Shifting Fees In	444920
Legal Expenses	20600	Shifting Fees Out	378480
Lift Expenses	4149131	Subscription Fees	27531720
Malba Expenses	185300	Transfer Fees	5994760
Meeting / GBM Expenses	83700	Vehicle Pass	40320
Misc Expenses	19983	Excess of Expenditure over Income	679588

Office Expenses	113461		
Photocopy Expenses	12350		
Plumbing Charges	10220		
Postage & Telegram	1981		
Printing & Stationary	128656		
Professional Expenses	308200		
Refreshment Expenses	13650		
Repair & Maintainence (Fabrication)	1132555		
Repair & Maintence of D.G	547140		
Repair & Maintence(Civil Work)	1135570		
Salary & Wages to Staff	3531700		
Security Expenses Bill	6772276		
Service Tax Paid	3010465		
Tds For F Y 2018-19	267619		
Telephone Expenses	14978		
Water Bill	5284395		
Water Charges(Drinking)	75420		
Water System (Tank Cleaning)	70644		
Total	45951517	Total	45951517
<p>As per our Report on For M/s Dinesh Jain & Associates Chartered Accountants</p> <p style="text-align: center;">For Kendriya Vihar-II Apartment Owners' Association</p> <p>C.A. Rajesh Jain (Partner) O.P. Parmar kashi Nath Ram Nagendra Singh Membership:- 516810 (President) (Secretaty) (Treasurer)</p>			

KENDRIYA VIHAR-II, APARTMENT OWNERS' ASSOCIATION

PLOT NO:-3, COMMUNITY CENTRE-I, SECTOR-82, NOIDA
DEPRECIATION FOR THE YEAR ENDING 31ST MARCH 2019

S no.	Particulars	Rate Of Depreciatio ⁿ	As On 31/03/2018	upto Sept 2018	After Sept 2018	as on 31/03/2019	Depreciatio ⁿ	WDV As on 31/03/2019
1	Computer & Printer	40%	9743		0	9743	3897	5846
2	Cycle	15%	9322			9322	1398	7924
3	Furniture & Fixtures	10%	218287			218287	21829	196458
4	Cooler & Fan	10%	23299			23299	2330	20969
5	D.G. Set	15%	1234827			1234827	185224	1049603
6	Water Supply Installation	15%	2686016			2686016	402902	2283114
7	Water Harvesting	15%	441814			441814	66272	375542
8	Light Fittings	15%	3601823	0	0	3601823	631443	2970380
9	Street Lighting	10%	1171195			1171195	117120	1054076
10	Fire Fighting System	15%	5073839			5073839	761076	4312763
11	Lifts	15%	10963088	0		10963088	1644463	9318625
12	Voltas Water Dispanser	15%	1071			1071	161	910
13	Sound System	10%	6809			6809	681	6128
14	Air Conditioner	15%	54289			54289	8143	46146
15	Dusbins for common Area	15%	55798		0	55798	4185	51613
16	Fire extinguisher	15%	143724		0	143724	10779	132945
17	Grass cutting machine	15%	17425	0		17425	2614	14811
18	office furniture	15%	18101	0		18101	2715	15386
19	POS Machine	15%	6549		0	6549	491	6058
20	tally software	15%	18315		0	18315	1374	16941
21	Cctv Camera	15%	123590	1208442	1097031	2429063	182180	2246883
Total			25878924	0	1097031	25755334	4051277	21886237

Kendriya Vihar-II Apartment Owner's Association

PLOT NO:- 3, COMMUNITY CENTRE-I, SECTOR-82, NOIDA
ANNEXURES FOR THE YEAR ENDING 31ST MARCH 2019

Sundry Creditors

Particulars	Amount (RS)
Chauhan Electronics & Trunk House	4720.00
Gaurav Tyagi	11500.00
Sakriya Security & Facility Services Private limited	17700.00
Sd of Security Services	255000.00
Grand Total	288920.00

Sundry Debtors

Particulars	Amount (RS)
CGHS CC 2	681300
Shop no 2 CC 1 Bakery Shop	857400.00
Shop no 3Mother Dairy	89840
JMR Cable	63360
RR Cable	196000
Awana Cable	30000
Grand Total	1917900.00

Bank Accounts

Particulars	Amount (RS)
OBC (07112011005301)	258240.00
State Bank of India A/c No.30088147857(Saving A/c)	2441893.00
State Bank of India (Current A/c)37255619357	2325122.00
Grand Total	5025255.00

Investments

Particulars	Amount (RS)
OBC-07113031022484	2127600
OBC-07113031023078	13377285
OBC-07113031024457	5154307
SBI FDR 33558223553	9823073
SBI FDR 33558228948	5753511
SBI FDR 33558229328	9823073
SBI FDR 33558229601	9823073
SBI FDR 34300571302	6504400
Grand Total	62386322.00

AUDITOR'S REPORT

**The Members,
The Kendriya Vihar II Apartments Owner's Association
Plot No 3. Sector 82, Noida 201304 (U.P.)**

We have audited the Balance Sheet of **KENDRIYA VIHAR II APARTMENTS OWNER'S ASSOCIATION, vide registration No. 46818(M)**, as on 31 March 2020, and the Income and Expenditure Account and Receipt & Payment account of the Association. for the period ended on that date. We report that.

- (I) We have obtained all the information and explanations which, to the best of our knowledge & belief, were necessary for the purpose of our audit.
- (ii) In our opinion and to the best of our information and according to the explanations given to us, the Balance Sheet and Income & Expenditure Account and Receipts & Payments account referred to in the report are drawn up in conformity with the law.
- (iii) In our opinion and to the best of our information and according to the explanations given to us, and as shown by the book of the Association., Balance Sheet exhibits true & fair account of the state of affair of Association.
- (iv) In our opinion and to the best of our information and according to the explanations given to us, and as shown by the book of the Association, Income & Expenditure Account exhibits **Expenditure Over Income** as on that date
- (v) In our opinion books & accounts, as required under New Bye Laws under new U.P. APARTMENT OWNER'S ACT,2010 and the rule & the Bye- Laws framed there under have been kept by Association.
- (vi) In our opinion and to the best of information and according to the explanations given to us, and subject to our report there has been no material impropriety or irregularity in the expenditure and in realization of money due to the Association.

Place: New Delhi
Date: 09/12/2020

For: DINESH JAIN & ASSOCIATES
Chartered Accountants

RAJESH JAIN (Partner)
M NO. 516810

ANNEXURE TO THE AUDIT REPORT

- 1 The Association is functioning from the registered office located at community Centre Plot No-3, Sector-82, Noida, Uttar Pradesh - 201304 and we are informed that the members are being allowed to inspect the documents including the audit report of the Association.
- 2 Last annual general body meeting was held on **22/09/2018**, where in account for the year **financial year 2016-17 & 2017-18** along with auditor's report were placed & adopted.
- 3 The Association is holding the management committee meetings regularly. The Association is maintaining records of proceedings in the minutes/ Proceeding Register.
- 4 The Association does not have any cash credit limit or loans on the basis of hypothecation of goods.
- 5 Budget has been drawn in respect of Expenditure& Receipts to be incurred by the Association.
- 6 We are in the opinion that Association is registered under the Societies Registration Act 1860 with the **Assistant** Registrar of Firms and Societies, Meerut w.e.f. 30.04.2005
- 7 The Association has maintained Member's ledger or register to track the member's subscription, gate pass ,vehicle pass, community centre charges, shifting fees, etc. to reconcile the any amount subscription fees due or received excess or shortfall.
- 8 We are informed that no unresolved dispute is pending against the Association.

Place: New Delhi
Date: 09/12/2020

For: DINESH JAIN & ASSOCIATES
Chartered Accountants

RAJESH JAIN (Partner)
M NO. 516810

**Accounting Policies & Notes on
Accounts Forming part of Balance Sheet as
on 31st March 2020**

1 BASIS OF ACCOUNTING:-

The accounts are prepared on historical cost basis and going concern assumptions. Accounting policies not referred to otherwise be consistent with generally accepted accounting principles. Accounting standards issued by ICAI are also followed where required.

2 REVENUE RECOGNITION:-

Income & Expenditure are accounted for on mercantile basis.

3 FIXED ASSETS:-

Fixed Assets are valued under Gross Block method. The depreciation has been charged at rates prescribed according to Income Tax Act, 1961 at written value method.

4 INVESTMENTS:-

Association has valued the investments at cost plus interest accrued at the end of the year.

5 CONTINGENT LIABILITIES:-

No Contingent Liabilities being reported by the executive committee of the association.

6 FOREIGN EXCHANGE TRANSACTIONS:-

The association has not made any Foreign Exchange Transaction during the year.

7 In the opinion of Executive Committee, current assets have a value on realization at least equal to the amount at which they are stated in the Balance Sheet.

, as per our on even date attached.

Place: New Delhi
Date: 09/12/2020

For: DINESH JAIN & ASSOCIATES
Chartered Accountants

RAJESH JAIN (Partner)
M NO. 516810

KENDRIYA VIHAR-II, APARTMENT OWNERS' ASSOCIATION

PLOT NO:- 3, COMMUNITY CENTRE-I, SECTOR-82, NOIDA
BALANCE SHEET FOR THE YEAR ENDING 31ST MARCH 2020

LIABILITIES	AMOUNT (RS)		ASSETS	AMOUNT (RS)
Corpus Fund	101747604	101747604	<u>Fixed Assets</u> As per Annexure Attached	18970585
<u>Current Liabilities</u>	2183532.00	2183532	<u>Investments</u>	2247445
Sundry			OBC-07113031022484	14130812
Creditors/Expenses			OBC-07113031023078	5444643
Due			OBC-07113031024457	10439262
			SBI FDR 33558223553	6114422
			SBI FDR 33558228948	10439262
			SBI FDR 33558229328	10439262
			SBI FDR 33558229601	7000000
			SBI FDR 38862104190	66255108

KENDRIYA VIHAR-II APARTMENT OWNERS' ASSOCIATION

PLOT NO:- 3, COMMUNITY CENTRE-I, SECTOR-82, NOIDA
RECEIPT & PAYMENT FOR THE ENDING 31ST MARCH 2020

Receipts	AMOUNT (RS)	PAYMENT	AMOUNT (RS)
Opening Balance		Payments	
Bank Accounts	7381574	Accounting Software Expenses	3600
cash in hand	17891	AMC for C.C.T.V.	229337
		Bank Charges	86479
		Common Area Electric	868741
		Consumable	
Receipts		Common Area Electricity Bill	7006035
Admission Fees	112915	Common Area Plumbig Work	789079
Bank Interest	99367	Computer Expenses	8152
Cable Charges(Income)	158880	Conveyance Expenses	19137
Canopy Fees(Income)	161048	Covid Prevention Expenses	6900
Chair Charges (Income)	3665	Duties & Taxes	341845
Cheque Return Charges	2850	Diesel (D.G. Sets)	299623
Community Centre Booking Charges	291300		
Community Centre Cleaning Expenses	19924	D.G. Sets Maintenance	262695
Dg Back Up Income	8448	Epf & ESI Charges	741277
Garbage Charges(Income)	59966	Election Expenses	39478
Gate Pass	581176	Festival Expenses	303192
Interest on FDR	4413467	Fire Fighting Expenses	28370
Penalty from Members	6000	Horticulture Services	1334961
Penalty from Vendor Service	104994	Housekeeping Charges/bills	2703412
Rental Income	2315767	Housekeeping Materials	49587
Sale of Tender Form	47360	Legal Expenses	89600
Scrap Charges(Income)	302006	Lift Expenses	3369002
Shifting Fees In	590060	Malba Expenses	391640
Shifting Fees Out	493630	My Gate Software Expenses	63000
Shop Maintenance	9750	Membership Fees(FONRWA)	5000
Subscription Fees	25962904	Office Expenses	307975
Transfer Fees	2806937	Postage & Telegram	1860
Tds Received (AY 2017-18)	524280	Printing & Stationary	130552
Vehicle Pass	47740	Professional Expenses	179013

		Photocopy Expenses	18425
		Refreshment Expenses	10140
		Repair & Maintenance(Labour)	812509
		Repair & Maintenance (Material)	349527
		Repair & Maintenance of (Whitewash)	671603
		Repair & Maintenance(Civil Work)	658073
		Service Tax Paid	222805
		Salary & Wages to Staff	3905521
		Security Expenses Bill	7833337
		Telephone Expenses	25029
		Water Bill(NOIDA)	5284572
		Water Charges(Drinking)	67664
		Web Site Charges	9898
		Water Charges(Tank Cleaning)	88495
		Closing Balance	
		Bank Accounts	6879267
		Cash-in-Hand	27492
	46523899		46523899

As per our Report on
For M/s Dinesh Jain & Associates
Chartered Accountants

For Kendriya Vihar-II Apartment Owners' Association

C.A. Rajesh Jain (Partner)
Membership:- 516810

O.P. Parmar
(President)

kashi Nath Ram
(Secretaty)

Nagendra Singh
(Treasurer)

KENDRIYA VIHAR-II APARTMENT OWNERS' ASSOCIATION

PLOT NO:- 3, COMMUNITY CENTRE-I, SECTOR-82, NOIDA
INCOME & EXPENDITURE FOR THE YEAR ENDING 31ST MARCH 2020

EXPENDITURE	AMOUNT (RS)	INCOME	AMOUNT (RS)
Accounting Software Expenses	3600	Admission Fees	112915
AMC for C.C.T.V.	229337	Bank Interest	99367
Bank Charges	86479	Cable Charges(Income)	158880
Common Area Electric	868741	Canopy Fees(Income)	161048
Consumables			
Common Area Electricity Bill	7309424	Chair Charges (Income)	3665
Common Area Plumbig Work	831970	Cheque Return Charges	2850
Computer Expenses	8152	Community Centre Booking	291300
		Charges	
Conveyance Expenses	19137	Community Centre Cleaning	19924
		Expenses	
Covid Prevention Expenses	6900	Dg Back Up Income	8448
Duties & Taxes	301222	Garbage Charges(Income)	59966
Depreciation A/c	3665031	Gate Pass	581176
Diesel (D.G. Sets)	299623	Interest on FDR	4413467
D.G. Sets Maintenance	262695	Penalty from Members	6000
Epf & ESI Charges	741277	Penalty from Vendor Service	104994
Election Expenses	39478	Rental Income	2315767
Festival Expenses	303192	Sale of Tender Form	47360
Fire Fighting Expenses	28370	Scrap Charges(Income)	302006
Horticulture Services	1334961	Shifting Fees In	590060
Housekeeping Charges/bills	2703412	Shifting Fees Out	493630
Housekeeping Materials	49587	Shop Maintenance	9750
Legal Expenses	89600	Subscription Fees	31234932
Lift Expenses	3369002	Transfer Fees	2751112
Malba Expenses	391640	Vehicle Pass	47740
My Gate Software Expenses	63000		
Membership Fees(FONRWA)	5000	Excess of Expenditure Over	
		Income	312767

Office Expenses	307975		
Postage & Telegram	1860		
Printing & Stationary	168874		
Professional Expenses	239982		
Photocopy Expenses	18425		
Refreshment Expenses	10140		
Repair & Maintenance(Labour)	826709		
Repair & Maintenance (Material)	349527		
Repair & Maintenance of (Whitewash)	671603		
Repair & Maintenance(Civil Work)	696873		
Salary & Wages to Staff	3905521		
Security Expenses Bill	8445147		
Telephone Expenses	25029		
Water Bill(NOIDA)	5284572		
Water Charges(Drinking)	67664		
Web Site Charges	9898		
Water Charges(Tank Cleaning)	88495		
Total	44129124	Total	44129124
<p>As per our Report on For M/s Dinesh Jain & Associates Chartered Accountants</p> <p>For Kendriya Vihar-II Apartment Owners' Association</p> <p>C.A. Rajesh Jain (Partner) O.P. Parmar kashi Nath Ram Nagendra Singh Membership:- 516810 (President) (Secretaty) (Treasurer)</p>			

KENDRIYA VIHAR-II, APARTMENT OWNERS' ASSOCIATION

PLOT NO:-3, COMMUNITY CENTRE-I, SECTOR-82, NOIDA

DEPRECIATION FOR THE YEAR ENDING 31ST MARCH 2020

S. No.	Particulars	Rate Of Depreciation	As On 31/03/2018	upto Sept	After Sept	as on 31/03/2019	Depreciation	WDV As on 31/03/2019
1	Computer & Printer	40%	5846		83771	89617	35847	53770
2	Cycle & Rickshaw	15%	7924		10000	17924	2689	15235
3	Furniture & Fixtures	10%	196458	25847	22000	244305	24431	219875
4	Cooler & Fan	10%	20969			20969	2097	18872
5	D.G. Set	15%	1049603		8500	1058103	158715	899388
6	Water Supply Installation	15%	2283114	206955		2490069	373510	2116559
7	Water Harvesting	15%	375542			375542	56331	319211
8	Light Fittings	15%	2970380	0	0	2970380	631443	2338937
9	Street Lighting	10%	1054076			1054076	105408	948668
10	Fire Fighting System	15%	4312763			4312763	646914	3665849
11	Lifts	15%	9318625	42000	82000	9442625	1416394	8026231
12	Water Dispenser	15%	910	14229		15139	2271	12868
13	Sound System	10%	6128			6128	613	5515
14	Air Conditioner	15%	46146	68000		114146	17122	97024
15	Dusbins for common Area	15%	51613		0	51613	3871	47742
16	Fire extinguisher	15%	132945		0	132945	9971	122974
17	Grass cutting machine	15%	14811	17559		32370	4856	27515
18	office furniture	15%	15386			15386	2308	13078
19	POS Machine	15%	6058		0	6058	454	5604
20	tally software	15%	16941		0	16941	1271	15670
21	Cctv Camera	15%	2246883			2246883	168516	2078367
	Total		24133121	374590	206271	22467099	3665031	18970585

Kendriya Vihar-II Apartment Owner's Association

PLOT NO:- 3, COMMUNITY CENTRE-I, SECTOR-82, NOIDA
ANNEXURES FOR THE YEAR ENDING 31ST MARCH 2020

Sundry Creditors/Expenses Payable

Particulars	Amount (RS)
EEUDD II Noida	303389.00
AJAY ENTERPRISES	34338.00
KANCHAN ENTERPRISES	3984.00
Mahipal	7200.00
Professional Expenses Payable	60969.00
Mittal Sanitaires	42891.00
N K Fabrication	7000.00
Quickman Security Services Private Limited	611810.00
Security Deposit from Vendors	347331.00
Rohit Cement Agency	38800.00
Shreeji Infratel Private Limited	369186.00
Salary Payable	334427.00
TDS Payable	21028.00
Telephone Expenses Payable	1179.00
Grand Total	2183532.00

Sundry Debtors

Particulars	Amount (RS)
CGHS CC 2	1622520
Shop no 2 CC 1 Bakery Shop	1552477.00
RR Cable	196000
Awana Cable	30000
Grand Total	3400997.00

Bank Accounts

Particulars	Amount (RS)
OBC (07112011005301)	258240.00
State Bank of India A/c No.30088147857(Saving A/c)	3933456.00
State Bank of India (Current A/c)37255619357	2687570.57
Grand Total	6879266.57

Investments

Particulars	Amount (RS)
OBC-07113031022484	2127600
OBC-07113031023078	13377285
OBC-07113031024457	5154307
SBI FDR 33558223553	9823073
SBI FDR 33558228948	5753511
SBI FDR 33558229328	9823073
SBI FDR 33558229601	9823073
SBI FDR 34300571302	6504400
Grand Total	62386322.00

AUDITOR'S REPORT

**The Members,
The Kendriya Vihar II Apartments Owner's Association
Plot No 3. Sector 82, Noida 201304 (U.P.)**

We have audited the Balance Sheet of **KENDRIYA VIHAR II APARTMENTS OWNER'S ASSOCIATION, vide registration No. 46818(M)**, as on 31 March 2021, and the Income and Expenditure Account and Receipt & Payment account of the Association. for the period ended on that date. We report that.

- (I) We have obtained all the information and explanations which, to the best of our knowledge & belief, were necessary for the purpose of our audit.
- (ii) In our opinion and to the best of our information and according to the explanations given to us, the Balance Sheet and Income & Expenditure Account and Receipts & Payments account referred to in the report are drawn up in conformity with the law.
- (iii) In our opinion and to the best of our information and according to the explanations given to us, and as shown by the book of the Association., Balance Sheet exhibits true & fair account of the state of affair of Association.
- (iv) In our opinion and to the best of our information and according to the explanations given to us, and as shown by the book of the Association, Income & Expenditure Account exhibits **Expenditure Over Income** as on that date
- (v) In our opinion books & accounts, as required under New Bye Laws undernew U.P. APARTMENT OWNER'S ACT,2010 and the rule & the Bye- Laws framed there under have been kept by Association.
- (vi) In our opinion and to the best of information and according to the explanations given to us, and subject to our report there has been no material impropriety or irregularity in the expenditure and in realization of money due to the Association.

Place: New Delhi
Date: 16/07/2021

For: DINESH JAIN & ASSOCIATES
Chartered Accountants

RAJESH JAIN (Partner)
M NO. 516810

ANNEXURE TO THE AUDIT REPORT

- 1 The Association is functioning from the registered office located at community Centre Plot No-3, Sector-82, Noida, Uttar Pradesh - 201304 and we are informed that the members are being allowed to inspect the documents including the audit report of the Association.
- 2 Last annual general body meeting was held on 23/09/2018, where in account for the year **financial year 2016-17 & 2017-18** along with auditor's report were placed & adopted.
- 3 The Association is holding the management committee meetings regularly. The Association is maintaining records of proceedings in the minutes/ Proceeding Register.
- 4 The Association does not have any cash credit limit or loans on the basis of hypothecation of goods.
- 5 Budget has been drawn in respect of Expenditure & Receipts to be incurred by the Association.
- 6 We are in the opinion that Association is registered under the Societies Registration Act 1860 with the **Assistant** Registrar of Firms and Societies, Meerut w.e.f. 30.04.2005
- 7 The Association has maintained Member's ledger or register to track the member's subscription, gate pass, vehicle pass, community centre charges, shifting fees, etc. to reconcile the any amount subscription fees due or received excess or shortfall
- 8 We are informed that no unresolved dispute is pending against the Association

Place: New Delhi
Date: 16/07/2021

For: DINESH JAIN & ASSOCIATES
Chartered Accountants

RAJESH JAIN (Partner)
M NO. 516810

**Accounting Policies & Notes on
Accounts Forming part of Balance Sheet as
on 31st March 2021**

1 BASIS OF ACCOUNTING:-

The accounts are prepared on historical cost basis and going concern assumptions. Accounting policies not referred to otherwise be consistent with generally accepted accounting principles. Accounting standards issued by ICAI are also followed where required.

2 REVENUE RECOGNITION:-

Income & Expenditure are accounted for on mercantile basis

3 FIXED ASSETS:-

Fixed Assets are valued under Gross Block method. The depreciation has been charged at rates prescribed according to Income Tax Act, 1961 at written value method.

4 INVESTMENTS:-

Association has valued the investments at cost plus interest accrued at the end of the year

5 CONTINGENT LIABILITIES:-

No Contingent Liabilities being reported by the executive committee of the association.

6 FOREIGN EXCHANGE TRANSACTIONS:-

The association has not made any Foreign Exchange Transaction during the year.

7 In the opinion of Executive Committee, current assets have a value on realization at least equal to the amount at which they are stated in the Balance Sheet.

Place: New Delhi
Date: 16/07/2021

For: DINESH JAIN & ASSOCIATES
Chartered Accountants

RAJESH JAIN (Partner)
M NO. 516810

KENDRIYA VIHAR-II, APARTMENT OWNERS' ASSOCIATION

PLOT NO:- 3, COMMUNITY CENTRE-I, SECTOR-82, NOIDA
BALANCE SHEET FOR THE YEAR ENDING 31ST MARCH 2021

LIABILITIES	AMOUNT (RS)		ASSETS	AMOUNT (RS)	
Corpus Fund	105537249	105537249	<u>Fixed Assets</u> As per Annexure Attached	17964508	17964508
<u>Current Liabilities</u>			<u>Investments</u>		
Sundry	2651596.00	2651596	OBC-07113031022484	2277127	
Creditors/Expenses			OBC-07113031023078	14317437	
Due			OBC-07113031024457	5511364	
			SBI FDR 33558223553	11052277	
			SBI FDR 33558228948	6473474	
			SBI FDR 33558229328	11052277	
			SBI FDR 33558229601	11052277	
			SBI FDR 38862104190	7418832	69155065

KENDRIYA VIHAR-II APARTMENT OWNERS' ASSOCIATION

PLOT NO:- 3, COMMUNITY CENTRE-I, SECTOR-82, NOIDA
RECEIPT & PAYMENT FOR THE ENDING 31ST MARCH 2021

Receipts	AMOUNT (RS)	PAYMENT	AMOUNT (RS)
Opening Balance		Payments	
Bank Accounts	6879267	Accounting Software Expenses	3600
cash in hand	27492	Advertisement Expenses	6600
Receipts		Bank Charges	4720
Admission Fees	43932	C.C.T.V. Expenses	121743
Bank Interest	56727	Common Area Electric Consumable	653837
Cable Charges(Income)	24879	Common Area Electricity Bill	8310288
Chair Charges (Income)	500	Common Area Plumbing Work	875438
Cheque Return Charges	4000	Computer Expenses	28950
Community Centre Booking Charges	142500	Conveyance Expenses	42979
Community Centre Cleaning Expenses	3500	Covid Prevention Expenses	686412
Dg Back Up Income	14676	Duties & Taxes	343064
Gate Pass	485472	Diesel (D.G. Sets)	231205
Interest on FDR	4081414	D.G. Sets Maintenance	193665
Penalty from Members	4500	Epf & ESI Charges	397790
Penalty from Vendor Service	28045	Festival Expenses	30339
Rental Income	4561363	Fire Fighting Expenses	201964
Sale of Tender Form	7600	Horticulture Services	1450014
Scrap Charges(Income)	107712	Housekeeping Charges/bills	3305043
Shifting Fees In	547060	Housekeeping Materials	105572
Shifting Fees Out	822604	Legal Expenses	199260
Shop Maintenance	17682	Lift Expenses	4412222
Subscription Fees	28365246	Malba Expenses	881580
Transfer Fees	2477118	My Gate Software Expenses	84000
TDS Received		Office Expenses	229538
(AY 2018-19)	484380	Pest Control Expenses	21750
Vehicle Pass	52877	Postage & Telegram	2401

		Printing & Stationary	75295
		Professional Expenses	351111
		Photocopy Expenses	3302
		Repair & Maintenance(Labour)	1042099
		Repair & Maintenance (Material)	1270691
		Repair & Maintenance of (Whitewash)	1095629
		Service Tax Liability	368770
		Salary & Wages to Staff	4189217
		Security Expenses Bill	6874597
		Telephone Expenses	37035
		Water Bill(NOIDA)	5302534
		Water Charges(Drinking)	81250
		Water Charges(Tank Cleaning)	139142
		Web Site Charges	8000
		Closing Balance	
		Bank Accounts	5510072
		Cash-in-Hand	67828
	49240546		49240546

As per our Report on
For M/s Dinesh Jain & Associates
Chartered Accountants

For Kendriya Vihar-II Apartment Owners' Association

C.A. Rajesh Jain (Partner)
Membership:- 516810

O.P. Parmar
(President)

kashi Nath Ram
(Secretaty)

Nagendra Singh
(Treasurer)

KENDRIYA VIHAR-II APARTMENT OWNERS' ASSOCIATION

PLOT NO:- 3, COMMUNITY CENTRE-I, SECTOR-82, NOIDA
INCOME & EXPENDITURE FOR THE YEAR ENDING 31ST MARCH 2021

EXPENDITURE	AMOUNT (RS)	INCOME	AMOUNT (RS)
Accounting Software Expenses	3600	Admission Fees	43932
Advertisement Expenses	6600	Bank Interest Saving A/c	56975
Bank Charges	4720	Cable Charges(Income)	24879
C.C.T.V. Charges	121743	Chair Charges (Income)	500
Common Area Electric	653837	Cheque Return Charges	4000
Consumables			
Common Area Electricity Bill	8310288	Community Centre Booking Charges	142500
Common Area Plumbig Work	875438	Community Centre Cleaning Expenses	3500
Computer Expenses	28950	Dg Back Up Income	14676
Conveyance Expenses	42979	Gate Pass	485472
Covid Prevention Expenses	686412	Interest on FDR	4081414
Depreciation A/c	3122580	Penalty from Members	4500
Diesel (D.G. Sets)	231205	Penalty from Vendor Service	28045
D.G. Sets Maintenance	193665	Rental Income	4561363
Epf & ESI Charges	443391	Sale of Tender Form	7600
Festival Expenses	30339	Scrap Charges(Income)	107712
Fire Fighting Expenses	201964	Shifting Fees In	547060
Horticulture Services	1450014	Shifting Fees Out	822604
Housekeeping Charges/bills	3305043	Shop Maintenance	17682
Housekeeping Materials	105572	Subscription Fees	32476236
Legal Expenses	199260	Transfer Fees	2477118
Lift Expenses	4412222	Vehicle Pass	52877
Malba Expenses	881580		
My Gate Software Expenses	84000		
Miscellaneous Expenses	7588		
Office Expenses	229538	Excess of Expenditure Over Income	284733

Pest Control Expenses	21750		
Postage & Telegram	2401		
Printing & Stationary	75295		
Professional Expenses	351111		
Photocopy Expenses	3302		
Repair & Maintenance(Labour)	1042099		
Repair & Maintenance (Material)	1270691		
Repair & Maintenance of (Whitewash)	1095629		
Salary & Wages to Staff	4308014		
Security Expenses Bill	6874597		
Telephone Expenses	37035		
Water Bill(NOIDA)	5302534		
Water Charges(Drinking)	81250		
Water Charges(Tank Cleaning)	139142		
Web Site Charges	8000		
Total	46245378	Total	46245378
<p>As per our Report on For M/s Dinesh Jain & Associates Chartered Accountants</p> <p style="text-align: right;">For Kendriya Vihar-II Apartment Owners' Association</p> <p>C.A. Rajesh Jain (Partner) O.P. Parmar kashi Nath Ram Nagendra Singh Membership:- 516810 (President) (Secretaty) (Treasurer)</p>			

KENDRIYA VIHAR-II, APARTMENT OWNERS' ASSOCIATION

PLOT NO:-3, COMMUNITY CENTRE-I, SECTOR-82, NOIDA

DEPRECIATION FOR THE YEAR ENDING 31ST MARCH 2021

S no.	Particulars	Rate Of Depreciation	As On 01/04/2020	upto Sept	After Sept	as on 31/03/2021	Depreciation	WDV As on 31/03/2021
1	Computer & Printer	40%	53770			53770	21508	32262
2	Cycle & Rickshaw	15%	15235			15235	2285	12950
3	Furniture & Fixtures	10%	219875			219875	21988	197888
4	Cooler & Fan	10%	18872			18872	1887	16985
5	D.G. Set	15%	899388			899388	134908	764480
6	Water Supply Installation	15%	2116559			2116559	317484	1799075
7	Water Harvesting	15%	319211			319211	47882	271329
8	Light Fittings	15%	2338937	0	0	2338937	350841	1988096
9	Street Lighting	10%	948668			948668	94867	853801
10	Fire Fighting System	15%	3665849			3665849	549877	3115972
11	Lifts	15%	8026231			8026231	1203935	6822296
12	Water Dispenser	15%	12868			12868	1930	10938
13	Sound System	10%	5515			5515	552	4964
14	Air Conditioner	15%	97024			97024	14554	82470
15	Dusbins for common Area	15%	47742		0	47742	7161	40581
16	Fire extinguisher	15%	122974		0	122974	18446	104528
17	Grass cutting machine	15%	27515	38136			15568	50083
18	office furniture	15%	13078			13078	1962	11116
19	POS Machine	15%	5604		0	5604	841	4763
20	tally software	15%	15670		0	15670	2351	13320
21	Cctv Camera	15%	2078367			2078367	311755	1766612
Total			21048952	38136	0	21087088	3122580	17964508

Kendriya Vihar-II Appartment Owner's Association

PLOT NO:- 3, COMMUNITY CENTRE-I, SECTOR-82, NOIDA
ANNEXURES FOR THE YEAR ENDING 31ST MARCH 2021

Sundry Creditors/Expenses Payable

Particulars	Amount (RS)
A K Batra & Associates	59000.00
Balajee Fire Services	3959.00
Gravity management solutions	261020.00
Maa Durga Enterprises	58625.00
OTIS Elevators India Limited	254649.00
Quickman Security Services Private Limited	701524.00
Security Deposit from Vendors	675922.00
Shri Krishna Marble & Chips House	22658.00
Thyssons Krupp	109386.00
Salary Payable	438224.00
TDS Payable	21028.00
EPF &ESI Charges Payable	45601.00
Grand Total	2651596.00

Sundry Debtors

Particulars	Amount (RS)
CGHS CC 2	2775762
Shop no 2 CC 1 Bakery Shop	2008153.00
RR Cable	196000
Awana Cable	30000
Grand Total	5009915.00

Bank Accounts

Particulars	Amount (RS)
OBC (07112011005301)	15.00
State Bank of India A/c No.30088147857(Saving A/c)	2221839.00
State Bank of India (Current A/c)37255619357	3288218.00
Grand Total	5510072.00

Investments

Particulars	Amount (RS)
OBC-07113031022484	2277127
OBC-07113031023078	14317437
OBC-07113031024457	5511364
SBI FDR 33558223553	11052277
SBI FDR 33558228948	6473474
SBI FDR 33558229328	11052277
SBI FDR 33558229601	11052277
SBI FDR 38862104190	7418832
Grand Total	69155065.00

AUDITOR'S REPORT

**The Members,
The Kendriya Vihar II Apartments Owner's Association
Plot No 3. Sector 82, Noida 201304 (U.P.)**

We have audited the Balance Sheet of **KENDRIYA VIHAR II APARTMENTS OWNER'S ASSOCIATION; vide registration No. 46818(M)**, as on 31 March 2022, and the Income and Expenditure Account and Receipt & Payment account of the Association. for the period ended on that date. We report that.

- (I) We have obtained all the information and explanations which, to the best of our knowledge & belief, were necessary for the purpose of our audit.
- (ii) In our opinion and to the best of our information and according to the explanations given to us, the Balance Sheet and Income & Expenditure Account and Receipts & Payments account referred to in the report are drawn up in conformity with the law.
- (iii) In our opinion and to the best of our information and according to the explanations given to us, and as shown by the book of the Association., Balance Sheet exhibits true & fair account of the state of affair of Association.
- (iv) In our opinion and to the best of our information and according to the explanations given to us, and as shown by the book of the Association, Income & Expenditure Account exhibits **Expenditure Over Income** as on that date
- (v) In our opinion books & accounts, as required under New Bye Laws undernew U.P. APARTMENT OWNER'S ACT,2010 and the rule & the Bye- Laws framed there under have been kept by Association.
- (vi) In our opinion and to the best of information and according to the explanations given to us, and subject to our report there has been no material impropriety or irregularity in the expenditure and in realization of money due to the Association

Place: New Delhi
Date: 05.09.2022

For: DINESH JAIN & ASSOCIATES
Chartered Accountants

RAJESH JAIN (Partner)
M NO. 516810

ANNEXURE TO THE AUDIT REPORT

- 1 The Association is functioning from the registered office located at community Centre Plot No-3, Sector-82, Noida, Uttar Pradesh - 201304 and we are informed that the members are being allowed to inspect the documents including the audit report of the Association.
- 2 Last annual general body meeting was held on **23/09/2018**, where in account for the year **financial year 2016-17 & 2017-18** along with auditor's report were placed & adopted.
- 3 The Association is holding the management committee meetings regularly. The Association is maintaining records of proceedings in the minutes/ Proceeding Register.
- 4 The Association does not have any cash credit limit or loans on the basis of hypothecation of goods.
- 5 Budget has been drawn in respect of Expenditure& Receipts to be incurred by the Association.
- 6 We are in the opinion that Association is registered under the Societies Registration Act 1860 with the **Assistant** Registrar of Firms and Societies, Meerut w.e.f. 30.04.2005
- 7 The Association has maintained Member's ledger or register to track the member's subscription, gate pass ,vehicle pass, community centre charges, shifting fees, etc. to reconcile the any amount subscription fees due or received excess or shortfall
- .8 We are informed that no unresolved dispute is pending against the Association.

Place: New Delhi
Date: 05/09/2022

For: **DINESH JAIN & ASSOCIATES**
Chartered Accountants

RAJESH JAIN (Partner)
M NO. 516810

**Accounting Policies & Notes on
Accounts Forming part of Balance Sheet as
on 31st March 2022**

1 BASIS OF ACCOUNTING:-

The accounts are prepared on historical cost basis and going concern assumptions. Accounting policies not referred to otherwise be consistent with generally accepted accounting principles. Accounting standards issued by ICAI are also followed where required.

2 REVENUE RECOGNITION:-

Income & Expenditure are accounted for on mercantile basis

3 FIXED ASSETS:-

Fixed Assets are valued under Gross Block method. The depreciation has been charged at rates prescribed according to Income Tax Act, 1961 at written value method.

4 INVESTMENTS:-

Association has valued the investments at cost plus interest accrued at the end of the year

5 CONTINGENT LIABILITIES:-

No Contingent Liabilities being reported by the executive committee of the association.

6 FOREIGN EXCHANGE TRANSACTIONS:-

The association has not made any Foreign Exchange Transaction during the year

7 In the opinion of Executive Committee, current assets have a value on realization at least equal to the amount at which they are stated in the Balance Sheet, as per our on even date attached.

Place: New Delhi
Date: 05/09/2022

For: DINESH JAIN & ASSOCIATES
Chartered Accountants

RAJESH JAIN (Partner)
M NO. 516810

KENDRIYA VIHAR -II APARTEMNT OWNERS' ASSOCIATION

PLOT NO:-3, COMMUNITY CENTRE-I, SECTOR 82, NOIDA

Balance Sheet as on 31th March 2022

(Amount in Rs.)

S.No.	Particulars	Note No.	Amount as at 31.03.2022	Amount as at 31.03.2021
I	<u>CAPITAL FUNDS AND LIABILITIES</u>			
	CAPITAL FUNDS	1	105,692,384	105,346,226
	RESERVE AND SURPLUS	2	(4,509,919)	(4,429,576)
	CURRENT LIABILITIES AND PROVISIONS	3	4,315,175	2,651,596
	TOTAL		105,497,640	103,568,246
II	<u>ASSETS</u>			
	PROPERTY PLANT & EQUIPMENT	4	15,342,384	17,970,229
	INVESTMENTS- OTHERS	5	74,028,565	66,956,968
	CURRENT ASSETS, LOANS, ADVANCES ETC.	6	16,126,691	18,641,049
	TOTAL		105,497,640	103,568,246
	SIGNIFICANT ACCOUNTING POLICIES CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS			

Accompanying Notes to Accounts to the Financial Statements.

"AS PER OUR REPORT OF EVEN DATE ATTACHED"

As per our Report on
For M/s Dinesh Jain & Associates
Chartered Accountants

C.A. Rajesh Jain (Partner)
Membership:- 516810

Nagendra Singh
(President)

Mohd. Azeem Khan
(Secretary)

Kashi Nath Ram
(Treasurer)

For Kendriya Vihar-II Apartment Owners' Association

KENDRIYA VIHAR -II APARTEMNT OWNERS' ASSOCIATION

PLOT NO:-3 , COMMUNITY CENTRE-I, SECTOR 82, NOIDA

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2022

(Amount in Rs.)

S.No.	Particulars	Notes	Amount as at 31.03.2022	Amount as at 31.03.2021
I	<u>INCOME</u>			
	INCOME FROM SALES/SERVICES	7	71,000	115,312
	SUBSCRIPTIONS&FEES	8	35,467,937	35,341,945
	INCOME FROM INVESTMENTS	9	5,540,856	5,607,577
	INCOME FROM MAINTAINENCE.	10	23,432	-
	INTEREST EARNED	11	3,641,222	4,119,561
	OTHER INCOME	12	1,275,131	776,250
	TOTAL (A)		46,019,578	45,960,645
II	<u>EXPENDITURE</u>			
	COMMON AREA EXPENSES/REPAIR & MAINTAINENCE	13	33,434,756	35,160,813
	PROFESSIONAL & LEGAL CHARGES	14	862,630	550,371
	EMPLOYEE BENEFIT EXPENSES	15	6,396,620	4,751,405
	OFFICE EXPENDITURE	16	1,040,360	1,253,730
	OTHER DIRECT EXPENSES	17	1,677,951	1,412,200
	DEPRECIATION	18	2,687,604	3,116,859
	TOTAL (B)		46,099,921	46,245,378
	BALANCE BEING EXCESS OF INCOME OVER EXPENDITURE (A-B)		(80,343)	(284,733)
			-	-
			-	-
			-	-
	BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO RESERVE & SURPLUS		(80,343)	(284,733)
	SIGNIFICANT ACCOUNTING POLICIES			
	CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS			

"AS PER OUR REPORT OF EVEN DATE ATTACHED"

For Kendriya Vihar-II Apartment Owners' Association

For M/s Dinesh Jain & Associates
Chartered Accountants

C.A. Rajesh Jain (Partner)
Membership:- 516810

Nagendra Singh
(President)

Mohd. Azeem Khan
(Secretary)

Kashi Nath Ram
(Treasurer)

KENDRIYA VIHAR-II APARTMENT OWNERS' ASSOCIATION

PLOT NO:- 3, COMMUNITY CENTRE-I, SECTOR-82, NOIDA

RECEIPT & PAYMENT FOR THE ENDING 31ST MARCH 2022

Receipts	Amount (RS)	Payments	Amount (RS)
Opening Balance		Payments	
Bank Accounts	5510072	Advertisement Expenses	11026
cash in hand	67828	Bank Charges	2764
Receipts		C.C.T.V. Expenses	248557
Admission Fees	112100	Common Area Electric Consumable	866795
Bank Interest	43270	Common Area Electricity Bill	6140726
Cable Charges(Income)	5074	Common Area Plumbig Work	1358356
Canopy Fees (income)	24700	Common Area Transformer Repair	183130
Chair Charges (Income)	1375	Computer Expenses	40540
Cheque Return Charges	1200	Conveyance Expenses	40971
Community Centre Booking Charges	253169	Covid Prevention Expenses	247369
Community Centre Cleaning Expenses	5334	Duties & Taxes	681496
Dg Back Up Income	478	Diesel (D.G. Sets)	216408
Gate Pass	1009633	D.G. Sets Maintenance	189685
Interest on FDR	3597952	Election Expenses	145588
Penalty from Members	7000	Epf & ESI Charges	744063
Penalty from Vendor Service	101500	Festival Expenses	95309
Registration Fees	2500	Fire Fighting Expenses	177614
Rental Income	6538210	Horticulture Expense	1935409
Sale of Tender Form	30680	Housekeeping Charges/bills	3086767
Scrap Charges(Income)	53100	Housekeeping Materials	89994
Shifting Fees In	936920	Housekeeping Garbage Expenses	696250
Shifting Fees Out	859040	Legal Expenses	432180
Shop Maintenance	24900	Lift Expenses	4836797
Subscription Fees	29112877	Malba Expenses	663798
Transfer Fees	6048003	Office Expenses	215106
		Pest Control Expenses	25430
		Postage & Telegram	670

Tds Received (AY 2018-19) Vehicle Pass	70678	Printing & Stationary	126913
		Professional Expenses	459766
		Photocopy Expenses	300
		Repair & Maintenance(Labour)	637690
		Repair & Maintenance (Material)	898304
		Repair & Maintenance of (Whitewash)	555289
		SD of CC Booking	125145
		Salary & Wages to Staff	5260825
		Security Expenses Bill	8263584
		Telephone Expenses	41387
		Water Bill(NOIDA)	5655051
		Water Charges(Drinking)	88884
		Water Charges(Tank Cleaning)	70000
		Web Site Charges	10774
Closing Balance			
Bank Accounts	8838193		
Cash-in-Hand	12689		
	54417592		54417592

As per our Report on For Kendriya Vihar-II Apartment Owners' Association
For M/s Dinesh Jain & Associates
Chartered Accountants

C.A. Rajesh Jain (Partner)
Membership:- 516810

Nagendra Singh
(President)

Mohd. Azeem Khan
(Secretary)

Kashi Nath Ram
(Treasurer)

KENDRIYA VIHAR -II APARTEMNT OWNERS' ASSOCIATION

PLOT NO:-3 , COMMUNITY CENTRE-I, SECTOR 82, NOIDA

SCHEDULE FORMING PART OF FINANCIAL STATEMENTS AS AT 31.03.2022

SCHEDULE 1- CAPITAL FUND

(Amount in Rs.)

Particulars	Amount as at 31.03.2022	Amount as at 31.03.2021
Capital fund for the year	105,692,384	105,346,226
Total	105,692,384	105,346,226

SCHEDULE 2- RESERVES AND SURPLUS

(Amount in Rs.)

Particulars	Amount as at 31.03.2022	Amount as at 31.03.2021
1. Income & Expenditure a/c As per last Account	4,429,576	4,144,843
Addition during the	80,343	284,733
Less : Deductions	-	-
Total	4,509,919	4,429,576

SCHEDULE 3- CURRENT LIABILITIES AND PROVISIONS

(Amount in Rs.)

Particulars	Amount as at 31.03.2022	Amount as at 31.03.2021
A. CURRENT LIABILITIES & PROVISIONS		
1. Sundry Creditors:		
a) For Goods & Equipments & others	4,273,769.00	2,584,967.00
2. Statutory Liabilities:		
a) TDS Payable	41,406.00	21,028.00
b) EPF & ESI Charges Payable		45,601.00
Total	4,315,175.00	2,651,596.00

KENDRIYA VIHAR-II, APARTMENT OWNERS' ASSOCIATION

PLOT NO:-3, COMMUNITY CENTRE-I, SECTOR-82, NOIDA

SCHEDULE 4 & 18 - DEPRECIATION FOR THE YEAR ENDING 31ST MARCH 2022

S no.	Particulars	Rate Of Depreciation	As On 01/04/2021	upto Sept	After Sept	as on 31/03/2022	Depreciation	WDV As on 31/03/2022
1	Computer & Printer	40%	32262			32262	12905	19357
2	Cycle & Rickshaw	15%	12950			12950	1943	11008
3	Furniture & Fixtures	10%	197888			197888	19789	178099
4	Cooler & Fan	15%	16985	1200		18185	2728	15457
5	D.G. Set	15%	764480			764480	114672	649808
6	Water Supply Installation	15%	1799075			1799075	269861	1529214
7	Water Harvesting	15%	271329			271329	40699	230630
8	Light Fittings	15%	1988096	0	0	1988096	298214	1689882
9	Street Lighting	10%	853801			853801	85380	768421
10	Fire Fighting System	15%	3115972			3115972	467396	2648576
11	Lifts	15%	6822296			6822296	1023344	5798952
12	Water Dispenser	15%	10938			10938	1641	9297
13	Sound System	10%	4964			4964	496	4468
14	Air Conditioner	15%	82470			82470	12371	70100
15	Dusbins for common Area	15%	40581		0	40581	6087	34494
16	Fire extinguisher	40%	104528		0	104528	41811	62717
17	Grass cutting machine	15%	55803		21186	76989	9959	67030
18	office furniture	15%	111116			111116	1667	9449
19	POS Machine	15%	4763		0	4763	714	4049
20	tally software	40%	13320		0	13320	5328	7992
21	Cctv Camera	15%	1766612			1766612	264992	1501620
22	Mobile Phones	15%		12373		12373	1856	10517
23	Hilti Machine	15%		25000		25000	3750	21250
	Total		17970229	38573	21186	18029988	2687604	15342384

SCHEDULE 5- INVESTMENTS- OTHERS

(Amount in Rs.)

Particulars	Amount as at 31.03.2022	Amount as at 31.03.2021
Fixed Deposit With Scheduled Bank	-	-
(I) FDR With PNB-07113031022484		2,277,127.00
(II) FDR With PNB-07113031023078	15,007,900.00	14,317,437.00
(III) FDR With PNB-07113031024457	6,067,920.00	5,511,364.00
(IV) FDR With SBI-33558223553	11,551,756.00	10,439,262.00
(V) FDR With SBI-33558228948	6,766,025.00	6,114,422.00
(VI) FDR With SBI-33558229328	11,551,756.00	10,439,262.00
(VII) FDR With SBI- 33558229601	11,551,756.00	10,439,262.00
(VIII) FDR With SBI- 38862104190	7,755,853.00	7,418,832.00
(ix) FDR With SBI- 40338506688	3,000,000.00	
(x) FDR With PNB-071110P00001673	775,599.00	-
TOTAL	74,028,565.00	66,956,968.00

SCHEDULE 6- CURRENT ASSETS, LOANS, ADVANCES ETC

Particulars	Amount as on 31.03.2022	Amount as on 31.03.2021
A. CURRENT ASSETS		
1. Sundry Debtors:		
a) CGHS CC 2	338,025	5,009,438
b) Shop no 2 CC1 Bakery Shop	468,384	2,008,153
c) RR cable	196,000	196,000
d) Awana Cable	30,000	30,000
drafts and imprest	12,689	67,828
3. Bank Balance:		
a) With Schedule Bank:		
OBC (07112011005301)	30	15
State Bank of India A/c No.30088147857(SBA/C)	3,244,024	2,221,839
State Bank of India (Current A/c)37255619357	5,594,139	3,288,218
B. LOANS, ADVANCES AND OTHER ASSETS		
1. Advances and other amounts recoverable in cash or in kind or for value to be received:		
a) Balance with Revenue Authority		-
!) Tds Receivable for 2019-20	449,186	449,186
2) Tds Receivable for 2020-21	651,941	651,941
3) Tds Receivable for 2021-22	783,498	
2. Subscription Receivable from Members	3,645,729	4,118,145
3. Interest Accured:	713,046	600,286
TOTAL	16,126,691	18,641,049

SCHEDULE 07- INCOME FROM SALES/SERVICES**(Amount in Rs.)**

Particulars	Amount as at 31.03.2022	Amount as on 31.03.2021
1. Income from Sale		
a) Sale of Tender Form	26,000.00	7,600.00
c) Sale of Scraps	45,000.00	107,712
TOTAL	71,000	115,312

SCHEDULE 08- SUBSCRIPTIONS&FEES**(Amount in Rs.)**

Particulars	Amount as at 31.03.2022	Amount as on 31.03.2021
1. Admission Fees	95,000	43,932
2. Subscriptions Fees	33,850,937	31,451,231
3. Transfer Fees	-	2,477,118
4. Shifting Fees In	794,000	547,060
5. Shifting Fees out	728,000	822,604
TOTAL	35,467,937	35,341,945

SCHEDULE 09- INCOME FROM INVESTMENTS

Particulars	Investment-Others	
	Amount as at 31.03.2022	Amount as on 31.03.2021
1. Rental Income	5,540,856	5,607,577
TOTAL	5,540,856	5,607,577

SCHEDULE 10- INCOME FROM MAINTAINENCE

Particulars	Amount as at 31.03.2022	Amount as on 31.03.2021
1. Canopy Fees Income	20,932.00	-
2. Regsitrarion Fees	2,500.00	-
TOTAL	23,432.00	-

SCHEDULE 11- INTEREST EARNED

Particulars	Amount as on 31.03.2022	Amount as on 31.03.2021
1. On Term Deposits		
a) With State Bank Of India	2,489,278	2,741,443
a) With Punjab National Bank	1,108,674	1,282,996
2. On Savings Accounts		
a) With State Bank Of India	42,412	58,661
a) With Punjab National Bank	858	253
3. Interest on TDS		36,208
TOTAL	3,641,222	4,119,561

SCHEDULE 12- OTHER INCOME

Particulars	Amount as on 31.03.2022	Amount as on 31.03.2021
1. Cable Charges (Income)	4300.00	24879.00
2. Chair Charges (Income)	1165.00	500.00
3. Cheuqe Return Charges	1200.00	4000.00
4. Community Centre Booking Charges	214550.00	142500.00
5. Community Centre Cleaning Charges	4520.00	3500.00
6. DG Backup Income	478.00	12295.00
7. Gate Pass	855621.00	485472.00
8. Penalty From Members	7000.00	4500.00
9. Penalty From Vendors	101500.00	28045.00
10. Shop Manintainence	24900.00	17682.00
11. Vehicle Pass	59897.00	52877.00
TOTAL	1275131.00	776250.00

SCHEDULE 13- Common Area Expenses/Repair & Maintainence

Particulars	Amount as 31.03.2022	Amount as on 31.03.2021
1. CCTV Charges	237,146.00	121,743.00
2. Repair & Maintainence Materials	770,783.00	1,270,691.00
3. Common Area Electric Consumables	756,536.00	653,837.00
4. Common Area Electricity Bill	6,767,761.00	8,310,288.00
5. Common Area Plumbing Work	1,153,056.00	875,438.00
6. Common Area Housekeeping Charges	2,551,155.00	3,305,043.00
7. Common Area Housekeeping Materials	89,994.00	105,572.00
8. Common Area Lift Expenses	5,122,149.00	4,412,222.00
9. Common Area Security Expenses	7,192,811.00	6,874,597.00
10. Common Area Transformer Repair Expenses	155,595.00	-
11. Horticulture Expenses	1,926,685.00	1,450,014.00
12. Fire Fighting Expenses	150,632.00	201,964.00
13. Water Charges (Tank Cleanings)	70,000.00	139,142.00
14. Water Bill (NOIDA)	5,655,051.00	5,302,534.00
15. Repair & Maintainence(Labour)	637,690.00	1,042,099.00
16. Repair & Maintainence(WhiteWash)	197,712.00	1,095,629.00
Total	33,434,756.00	35,160,813.00

SCHEDULE 14- Professional /Legal Charges**(Amount in Rs.)**

Particulars	Amount as on 31.03.2022	Amount as on 31.03.2021
a). Professional Charges	385,050.00	351,111.00
b). Legal Charges	432,180.00	199,260.00
c). Membership Fees (FONRWA)	10,000.00	-
d). Audit Fees	35,400.00	
Total	862,630.00	550,371.00

SCHEDULE 15- EMPLOYEE BENEFIT EXPENSES**(Amount in Rs.)**

Particulars	Amount as on 31.03.2022	Amount as on 31.03.2021
a) Salaries and Wages	5,652,557.00	4,308,014.00
b) Contribution to ESI & Provident Fund	744,063.00	443,391.00
Total	6,396,620.00	4,751,405.00

SCHEDULE 16- OFFICE EXPENDITURE**(Amount in Rs.)**

Particulars	Amount as on 31.03.2022	Amount as on 31.03.2021
a) Accounting Software Expenses	-	3,600.00
b) Advertisement Expenses	10,500.00	6,600.00
c) Bank Charges	2,764.00	4,720.00
d) Computer Expenses	40,540.00	28,950.00
e) Conveyance Expenses	40,971.00	42,979.00
f) Covid Prevention Expenses	225,147.00	686,412.00
g) Festival Expenses	94,085.00	30,339.00
h) Miscellaneous expense	6,430.00	7,588.00
i) Office Expenses	215,106.00	235,259.00
j) Postage & Telgram	670.00	2,401.00
k) Printing & Stationary	126,913.00	75,295.00
l) Photocopy Expenses	300.00	3,302.00
m) Telephone Expenses	41,387.00	37,035.00
o) Water Charges (Drinking)	88,884.00	81,250.00
p) Web Site Charges	9,130.00	8,000.00
q) Election Expenses	137,533.00	-
TOTAL	1,040,360.00	1,253,730.00

SCHEDULE 17-DIRECT EXPENSES**(Amount in Rs.)**

Particulars	Amount as at 31.03.2022	Amount as at 31.03.2021
1. Pest Control Expenses	17,715.00	21,750.00
2. Diesel (D.G. SETS)	216,408.00	231,205.00
3. D.G. Sets Maintainence	162,275.00	193,665.00
4. Malba Expenses	681,553.00	881,580.00
5. MyGate Software Expenses	-	84,000.00
6. Housekeeping Garbage Expenses	600,000.00	-
TOTAL	1,677,951.00	1,412,200.00

KENDRIYA VIHAR -II APARTEMNT OWNERS' ASSOCIATION

DETAILS OF SUNDRY CREDITORS FOR OTHER EXPENSES AS ON 31.03.2022

S.NO	Previous Year	Particulars	Current Year
	In (Rs.)		In (Rs.)
1	59,000	A K BATRA & Associates	-
2	3,959	Balajee Fire Services	
3	261,020	Gravity Management Solutions	
4	58,625	Maa Durga Enterprises	
5	254,649	OTIS Elevators india Limited	1,386,510
6	701,524	Quickman Security from Vendors	
7	675,922	Security Deposit From Vendors	572,331
8	22,658	Shri Krishna Marble & Chips House	
9	109,386	Thyssons Krupp	360,395
10	438,224	Salary Payable	391,732
11		Dhirpal Singh	82,320
12		Deep Jyoti Garden Tools	27,616
13		Arpita Electricals	19,722
14		EEEUDD II Noida	627,036
15		Goel Trading Co.	50,735
16		Iqura Civil & Fabrication Works	34,221
17		Kanchan Enterprises	6,332
18		K R A Ashjya Traders	4,500
19		Mangal	10,400
20		Mill Linkers	110,672
21		Rohit Cement Agency	10,050
22		Mobile Store	8,700
23		Unikind Secure Solutions Pvt Ltd	535,097
24		Audit Fees Payable	35,400
	2,584,967	Total	4,273,769

