



AUDITOR'S REPORT

We have examined the Balance Sheet as at **31 March 2024**, the Receipts and Payment Account and Income and Expenditure Account for the year then ended on that date, attached herewith, of **PURBANCHAL HOUSING APARTMENT OWNERS ASSOCIATION**, Address: Borthakur Mill Road, Ulubari, Guwahati-781007, ASSAM.

The Society Management is responsible with respect to the preparation of these financial statements that give true and fair view of financial position and financial performance, Receipts and payment of the Board in accordance with the accounting policies generally accepted in India. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the asset of the Board and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgements estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, that were operating electively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation of the financial statements that that gives a true and fair view and are free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the standards on Auditing issued by the Institute of Chartered Accountants Of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The Procedures selected depend on the auditor's judgment, including the assessment of the risks of materials misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Head office's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Observation:

We report the following observations/ comments/discrepancies/inconsistencies; if any



Subject to above: -

Opinion

In our opinion, subject to observations communicated to the management through separate note and its effect on the financial statements and to the best of the information and according to the explanation given to us and as shown by the books of the Society, we report that;

(i) in the case of the Balance Sheet, of the State of the affairs as at 31st March, 2024;

and

(ii) in the case of the Receipts and Payment Account and Income and Expenditure Account and of the Surplus for the year ended on that date.

For SHIV KHATRI & ASSOCIATES
Chartered Accountants
FR No. 326821E



SHIV KHATRI
Proprietor
M No.067028



Place: Guwahati
Date:21.04.2024

PURBANCHAL HOUSING APARTMENT OWNERS ASSOCIATION
BORTHAKUR MILL ROAD, ULUBARI
GUWAHATI, ASSAM (PIN-781007)

BALANCE SHEET AS AT 31ST MARCH 2024

LIABILITIES	AMOUNT(Rs)	ASSETS	AMOUNT(Rs)
<u>CAPITAL ACCOUNT</u>		<u>FIXED ASSETS</u>	
General Fund Account		Furniture (Chairs)	14,600.00
Opening Balance	351,907.16	CCTV Monitor	4,720.00
Add: Excess of Income over		<u>DEPOSITS / ADVANCES</u>	
Expenditure	83,909.50	Security with Jal Board	40,000.00
	435,816.66	<u>CURRENT ASSETS</u>	
		Cash at Bank:	
		SBI A/c no.10281988152(Old)	3,190.16
		SBI A/c no.42022103340(New)	352,712.50
		Cash in hand	20,594.00
TOTAL Rs.	435,816.66	TOTAL Rs.	435,816.66

For SHIV KHATRI & ASSOCIATES
Chartered Accountants
FRN:0326821E



(Handwritten Signature)

(CA SHIV KHATRI)
Proprietor
Mem No.067028

Place : Guwahati
Date:21.04.2024

PURBANCHAL HOUSING APARTMENT OWNERS ASSOCIATION
BORTHAKUR MILL ROAD, ULUBARI
GUWAHATI, ASSAM (PIN-781007)

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2024

R E C E I P T S	A M O U N T (Rs)	P A Y M E N T S	A M O U N T (Rs)
<u>To Opening Balance</u>		By Salary (including bonus)	330,500.00
Cash in hand	30,437.00	By Electricity Bills	106,600.00
Cash at bank	321,470.16	By Water Line repair & maintenance	117,945.00
	351,907.16	By Cleaning and maintenance exp	43,492.00
To Monthly Maintenance fees	696,000.00	By Building repairs & maintenance	25,720.00
To Lift maintenance charge	56,400.00	By Water Expenses	295,200.00
To Water Charges collection	421,038.00	By Printing & Stationery	10,112.00
To Infrastructure Dev. Subscription (Boundery Wall, Fire fighting sys etc.)	851,000.00	By Inverter with Battery	18,400.00
To Parking fees collection	24,500.00	By Fire Fighting System	435,000.00
To Annual Membership Fee	2,500.00	By Boundery wall	406,600.00
To Late fees	3,200.00	By Bank Charges	265.50
To Space Hiring Income	14,000.00	By Electric lighting and fittings exp	65,624.00
To Puja Collection	109,102.00	By Courier Charges	1,387.00
To Misc Receipts	4,942.00	By GMC Tax	15,520.00
		By Durga Puja Expenses	50,000.00
To Bank interest	13,403.00	By Water Pump	33,818.00
		By Society Registration exp	24,575.00
		By Festival celebration expenses	36,310.00
		By Tresurer remuneration	24,000.00
		By General Exps	57,409.00
		By Security Deposit to Jal Board	40,000.00
		By Air-Conditioner	13,698.00
		By CCTV Monitor	4,720.00
		By Plastic Chairs	14,600.00
		<u>By Closing Balance</u>	
		Cash in hand	20,594.00
		Cash at Bank	355,902.66
			376,496.66
TOTAL Rs.	2,547,992.16	TOTAL Rs.	2,547,992.16

For SHIV KHATRI & ASSOCIATES
Chartered Accountants
FRN:0326821E

Place : Guwahati
Date: 21.04.2024



(Handwritten Signature)

(CA SHIV KHATRI)
Proprietor
Mem No.067028

PURBANCHAL HOUSING APARTMENT OWNERS ASSOCIATION
BORTHAKUR MILL ROAD, ULUBARI
GUWAHATI, ASSAM (PIN-781007)

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2024

EXPENDITURE	AMOUNT(Rs)	I N C O M E	AMOUNT(Rs)
To Salary (including bonus)	330,500.00	By Monthly Maintenance fees	696,000.00
To Electricity Bills	106,600.00	By Lift maintenance charge	56,400.00
To Water Line repair & maintenance	117,945.00	By Water Charges collection	421,038.00
To Cleaning and maintenance exp	43,492.00	By Infrastructure Dev. Subscription (Boundary Wall, Fire fighting sys etc.)	851,000.00
To Building repairs & maintenance	25,720.00	By Parking fees collection	24,500.00
To Water Expenses	295,200.00	By Annual Membership Fee	2,500.00
To Printing & Stationery	10,112.00	By Late fees	3,200.00
To Inverter with Battery	18,400.00	By Space Hiring Income	14,000.00
To Fire Fighting System	435,000.00	By Puja Collection	109,102.00
To Boundary wall	406,600.00	By Misc Receipts	4,942.00
To Bank Charges	265.50	By Bank Interest	13,403.00
To Electric lighting and fittings exp	65,624.00		
To Courier Charges	1,387.00		
To GMC Tax	15,520.00		
To Durga Puja Expenses	50,000.00		
To Water Pump	33,818.00		
To Society Registration exp	24,575.00		
To Festival celebration expenses	36,310.00		
To Tresurer remuneration	24,000.00		
To General Exps	57,409.00		
To Air-Conditioner	13,698.00		
To Excess of Income over Expenditure (Surplus tfd to General Fund A/c)	83,909.50		
TOTAL Rs.	2,196,085.00	TOTAL Rs.	2,196,085.00

For SHIV KHATRI & ASSOCIATES

Chartered Accountants

FRN:0326821E



(Handwritten Signature)

(CA SHIV KHATRI)

Proprietor

Mem No.067028

Place : Guwahati

Date:21.04.2024