

BRIEF SUMMARY OF THE SOCIETY

Audit Period: 2022-2023	District: South
Name of the Society	Pauri Garhwal Sawyam Sahayarth Co-operative (Urban) Thrift & Credit Society Ltd
Address of the Society	TA-111, Main Okhla Road, Tughalakabad Extn., New Delhi - 110019
Address of the Site (G/H)	-NA-
Registration No.	10681/Sec-06/T-C/2020 Category - T/C
Deposits: Rs 14,83,249.39	Paid up Share Capital: Rs 40,77,500.00
Details of Bank Account	PNB Bank
Details of Financial Assistance Claimed/ MDA etc.	NIL
Details of Loan from DCHFC/DSCB	-NA-
Area of Operation	NCT of Delhi
Date of last election held	08.11.2020
Pending Enquiries (u/s - 55/99)	-NA-
No. of Pending Arbitration Cases/Suits	NIL
Audit Fees Claimed	Rs 14,982.00
Any irregularity of Misappropriation Mismanagement/Fraud	-NA-
Name of the Managing Committee Members during audit period	Sh. Yashpal Singh, President Sh. Vikas Singh, Secretary Sh. Rajpal Singh Gusain, Treasurer Sh. Jicendra Singh Rawat, Vice President Sh. Sandeep Singh, Joint Secretary Smt. Meena, Committee Member Smt. Rekha, Committee Member

AT THE TIME OF

	Previous Audit	Present Audit
Audit Period	2021-2022	2022-2023
Number of the Members	242	273
No. of Resign/Retire Members	00	00
No. of New enrolled Members	60	31
Name of the CA's	Painuly Mittal & Associates	Painuly Mittal & Associates
Audit Classification (u/s - 68 (ii))	"E"	"E"
Sanctioned MCL	-NA-	-NA-
Sanctioned CCL	-NA-	-NA-
Turnover of the Society	Rs 51,47,827.16	Rs 63,05,077.00
Working Capital	Rs 46,75,801.35	Rs 61,61,115.43
Sale	-NA-	-NA-
Net Profit/Surplus	Rs 2,54,177.64	Rs 3,70,262.08
Education Fund Due	Rs 5,084.00	Rs 7,405.00
Education Fund paid on date 20.09.2022		Rs 5,311.00

(Signature)
(PRESIDENT)
(YASHPAL SINGH)

(Signature)
(SECRETARY)
(VIKAS SINGH)

(Signature)
(TREASURER)
(RAJPAL SINGH GUSAIN)

(Signature)
(AUDITOR)
Painuly Mittal & Associates
CAI
Regd. No. 308564C
New Delhi
Chartered Accountants

Regd: 10681/
Sec-06/T-C/2020
dated 20.03.2020
Pauri Garhwal Sawyam Sahayarth Co-operative (Urban) Thrift & Credit Society Ltd

PAINULY MITTAL & ASSOCIATES
CHARTERED ACCOUNTANTS
B-19 BASEMENT, GULMOHAR PARK, ND-110049

Independent Auditor's Report

To
The Registrar of Cooperative Societies
Old Court Building
Sansad Marg, New Delhi

REPORT ON THE FINANCIAL STATEMENTS

OPINION

We have audited the accompanying financial statements of **PAURI GRAHWAL SAWYAM SAHAYTARTH CO-OPERATIVE URBAN THRIFT & CREDIT SOCIETY LIMITED, TA-111, Main Okhla Road, Tughalakabad Extn. New Delhi - 110019** ("the Society"), which comprise the Balance Sheet as at March 31, 2023, and the Income and Expenditure Account and Receipt and Payment Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act, subject to the note thereon and remarks annexed and forming part of the report by the Delhi State Cooperative Societies Act, give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) In the case of the Balance Sheet, of the state of affairs of the Society as at March 31, 2023;
- b) In the case of the Income and Expenditure Account, of excess of income over expenditure for the year ended on that date; and
- c) In the case of the Receipt and Payment Account, of the receipt and payment for the year ended on that date.

BASIS FOR OPINION

We conducted our audit in accordance with the Specified Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements. We have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and receipt and payment of the Society in accordance with the Delhi State Cooperative Societies Act, 2003 ("the Act"). This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.



AUDITOR'S RESPONSIBILITY

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 of test basis selection are dependent on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

REPORT ON OTHER LEGAL & REGULATORY REQUIREMENTS

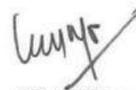
1. As required by the Delhi State Cooperative Society Act, 2003, we give in the Annexure a statement on the matters specified therein.

2. We report that:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) In our opinion, proper books of account as required by law have been kept by the Society as per Rules and Bye Laws framed so far as appears from our examination of those books
- c) The Balance Sheet, Income and Expenditure Account, and Receipt and Payment Account dealt with by this Report are in agreement with the books of account.

Place : Delhi
Dated : 17/09/2023

For Painuly Mittal & Associates
Chartered Accountants
FRN:-508364C



(CA Vijay Kumar)
Partner

FCA-085320

UDIN- 230 85 320 BGXADZ 5280



AUDITORS' REPORT
ANNEXURE REFERRED TO IN THE AUDITOR'S REPORT OF EVEN DATE FOR PAURI GARHWAL SWAYAM SAHAYTARTH CO-OPERATIVE URBAN THRIFT & CREDIT SOCIETY LIMITED FOR THE YEAR ENDING 31st MARCH, 2023

PART - "A"

Whether the Society has taken corrective steps: to comply with the objections/suggestions made in previous audit, if not what the explanation of the Society therefore:		
S.No.	Objections/Suggestions	Management Remarks
1.	Member balances are subject to confirmation.	Auditor remarks
2.	Cash in hand limit should be fixed and the society is advised to curtail the cash transactions.	Noted for compliance

PART - "B"

i)	Is the Society Functioning from the Regd. Office and the members are being allowed to inspect the documents of the society including audit report as per provisions of Rules 79 (6) of Delhi State Co-operative Society Rules 2007?	Society is presently functioning from Registered Office :TA-111, Main Okhla Road, Tughalakabad Extn. New Delhi - 110019 YES, Members are allowed to inspect documents of the Society.
	Whether the society periodically reconciles its accounts with the members, outside parties including Banks at the close of the Co-operative Year with General Cash Book.	Yes. (Member balances are subject to confirmation).
iii)	Whether the society has raised funds, so as to confirm to the provisions of the Rules 64(2) of the Delhi Co-operative Societies Rules 2007 and that the Society has restricted its borrowings to the borrowing power, as approved by the Registrar from time to time.	The Society has raised funds from Members.
iv)	What is the D/E Ratio of the Society and how the society propose to discharge its debts & liability?	Debt Equity Ratio: N.A.
v)	What has the lending policy of the Society? Whether the society is extending loan to its members within their borrowing limits? In case the society is granting loan to other parties, what is general loaning policy an how far the interest of the society has been secured against proper tangible securities? When and at what point of time a debt is considered bad debt and ripe enough to initiate legal action to recover demand?	According to the Byelaws of the society, the Society can grant to its members a loan not exceeding Rupees 2,00,000.00 or ten time of the value of paid up shares, whichever is less as ordinary loan and Rupees 10000.00 as emergency Loan. No. the society has not granted any loans to other parties as explained to us. There is no bad debt in the society till date.
vi)	Whether the management committee has implemented/ carried out the decision of the General Body in letter and spirit keeping in view the best interest of the members of the society, in accordance with the co-operative principle?	YES
vii)	Number of unresolved dispute, position of society as also the steps taken to resolve the disputes at various forums.	As per information available there is no unresolved dispute.
viii)	Details of claims, if any, against the members and outside parties, not being pursued properly and proceedings not launched within the period of limitation.	NIL



ix)	In respect of the Group Housing Society, whether management committee or any sub-committee is exercising the financial, material management and control to keep the project cost as low as possible? What is the allotment policy of the Society with particular reference to categorization of members both for the purpose of getting building plans approved as also handing over the possession of flats?	N.A.
x)	Has the society been holding meetings of various committee including General Body and proper records of proceedings are being maintained in Minutes of Proceeding Register.	YES, during the period under audit, 12 monthly M.C. meetings were held and one GBM was held. Proper records of proceedings of these meetings are maintained.
xi)	List of Members with their complete ledger balances at the close of the Co-operative Year. A separate list of changes on account of resignation and expulsions and whether rules/instructions in this behalf have been properly complied with?	Lists attached.
xii)	Without the prejudice to the generality of the provisions contained in Delhi Co-operative Societies Act. 2003 and the Rules framed there under, the auditor shall state if, any of the office bearers suffers from the disqualification contained in Section 35 read with Rule 54 & 55?	As per information available none of the office bearers suffers from such disqualification.
xiii)	Whether the society is incurring expenditure in accordance with the approved budget? If not, indicate the lapses?	No Budget is prepared.
xiv)	Whether the Co-operative Society is periodically reviewing the fixed assets as also, the cash credit limits vis-à-vis loans extended on the basis of goods hypothecated to the Co-operative Society?	YES
xv)	Whether the monthly expenditure of Society are being approved in the ensuring Managing Committee Meeting, if not reasons for the same.	YES
xvi)	Whether the respective Co-operative Society is reviewing the Cash Credit Limit and restricting its future loaning/credit to good parties only.	YES, as per explanation given to us, the society is reviewing.
xvii)	A certificate shall be obtained from the custodian of records, regarding documents and cash/certifying the possession thereof along with certificate of CA regarding details of books of accounts seen and signed by CA.	Certificate is obtained and enclosed herewith.
xviii)	The details of various bank accounts being maintained by the society as also the securities and investments and account Nos. of Banks and comments on the Bank reconciliation statements.	Society is maintaining its Current Account-(18371652000048) with the PNB Bank, Alaknanda , New Delhi - 110019 Certificates for Closing Balance Statement wherever applicable are enclosed herewith.



DETAILS OF BALANCE SHEET

Liabilities:

- A) **Share Capital**
Balance under this head as on 31.03.2023 is Rs.40,77,500.00 as against Rs.35,99,500.00 as on 31.3.2022. During the year under audit, a sum of Rs.4,78,000.00 was received from the members and a sum of Rs.NIL have been paid to resigned members of the society.
- B) **Compulsory Deposit**
Balance under this head as on 31.03.2023 is Rs.12,81,600.00 as against Rs.6,65,200.00 as on 31.3.2022. During the period under audit the society has received Rs.6,16,400.00 from the members and a sum of Rs.NIL was refunded to members.
- C) **Statutory Reserve Fund**
Balance under this head as on 31.03.2023 is Rs.1,58,943.00 as against Rs.66,377.00 as on 31.3.2022. During the year a sum of Rs.92,566.00 has been transferred to this fund from current year surplus. This amount is 25% of the net profits of Rs.3,70,262.08 for the year ending on 31.03.2023.
- D) **Dividend Equalisation Fund**
Balance under this head as on 31.03.2023 is Rs.1,16,404.04 as against Rs.50,837.96 as on 31.3.2022. During the year a sum of Rs.65,566.08 has been transferred to this fund from current year surplus.
- E) **Building Fund**
Balance under this head as on 31.03.2023 is Rs.70,000.00. During the year a sum of Rs.35,000.00 has been transferred to this fund from current year surplus.
- F) **Bad Debts Fund**
Balance under this head as on 31.03.2023 is Rs.7,400.00. During the year a sum of Rs.7,400.00 has been transferred to this fund from current year surplus.
- G) **Common Welfare Fund**
Balance under this head as on 31.03.2023 is Rs.40,000.00. During the year a sum of Rs.40,000.00 has been transferred to this fund from current year surplus.
- H) **Other items are self explanatory.**

ASSETS:

- i) **Fixed Assets**
Balance under this head as on 31.03.2023 Rs.52,200.00. During the year an addition of Rs.77,000.00 has been made and Rs.24,800.00 has been provided as depreciation on this asset.
- ii) **Loans to Members**
Balance under this head as per Balance Sheet on 31.03.2023 is Rs.55,01,000.00 as against Rs.40,73,800.00 as on 31.3.2022. During the period Rs.58,83,000.00 were given as loan to members and Rs.44,55,800.00 were recovered.
- iii) **Interest Recoverable**
Balance under this head as on 31.03.2023 is Rs.16,645.00 as there is recoverable during the period.
- iv) **Cash in Hand**
Balance under this head as on 31.03.2023 is Rs.56,973.00. Certificate of Cash Balance is enclosed herewith.



v) **Balance with Bank**

Balance under this head stood at Rs.5,84,061.83 at the close of the year as on 31.03.2023. Bank certificate/statement and reconciliation is enclosed herewith.

DETAILS OF INCOME & EXPENDITURE ACCOUNT

INCOME:

a) **Interest Earned on Loan**

During the period ending on 31.03.2023 the society has earned as interest a sum of Rs.5,70,193.00 on loans advanced by it to its members.

b) **Admission Fee**

During the period ending on 31.03.2023 the society has received as sum of Rs.6,200.00 as admission fees from its members.

EXPENSES

i) **Interest**

During the period ending on 31.03.2023 the society has paid/credited a sum of Rs.75,607.00 to the members as Interest.

ii) **Net Surplus**

The net surplus of the society for the year is Rs.3,70,262.08.

Accounting policy

1. **General**

The Financial statements have been prepared on historical cost convention basis.

2. **Fixed Assets and Depreciation**

The fixed assets are shown at cost less depreciation. Depreciation is charged as per Income Tax Act,1961.

3. **Revenue Recognition**

The accounts are maintained on accrual system of accounting.

PART – “C”

Suggestions/Observations/Comments for the year under Audit

1. Member balances are subject to confirmation.

Place : Delhi
Dated : 17/09/2023

For Painuly Mittal & Associates
Chartered Accountants
FRN:-508364C



(CA Vijay Kumar)
Partner
FCA-085320

PAURI GARHWAL SAWYAM SAHAYTARH CO-OPERATIVE (URBAN) THRIFT & CREDIT SOCIETY LTD.
BALANCE SHEET AS ON 31-3-2023

PREVIOUS YR. AMOUNT(Rs.)	LIABILITIES	AMOUNT(Rs.)	CURRENT YR. AMOUNT(Rs.)	PREVIOUS YR. AMOUNT(Rs.)	ASSETS	AMOUNT(Rs.)	CURRENT YR. AMOUNT(Rs.)
35,99,500.00	SHARE MONEY	35,99,500.00			COMPUTER A/C		
	OP BALANCE	4,78,000.00			OP BALANCE	47,000.00	
	ADD: RECD	40,77,500.00	40,77,500.00		LESS DEPRECIAT ON	18,800.00	28,200.00
	LESS : PAID	-					
66,377.00	RESERVE FUND				SOFTWARE A/C		
50,837.96	DIVIDEND EQUALISATION FUND	1,58,943.00	1,58,943.00		OP BALANCE	30,000.00	
35,000.00	BUILDING FUND	1,16,404.04	1,16,404.04		PURCHASED	6,000.00	24,000.00
	BAD DEBTS FUND	70,000.00	70,000.00		LESS DEPRECIAT ON		
	COMMON WELFARE FUND	7,400.00	7,400.00				
		40,000.00	40,000.00				
6,65,200.00	COMPULSORY DEPOSIT			40,73,800.30	LOAN TO MEMBERS		
	OP BALANCE	6,65,200.00			OP BALANCE	40,73,800.00	
	ADD: RECD	6,16,400.00			ADD.ADVANCE	58,83,000.00	
	LESS : PAID	12,81,600.00	12,81,600.00		LESS: REPAYD	99,56,800.00	55,01,000.00
32,347.39	OPTIONAL DEPOSIT				Cash & Bank Balance		
					BAL WITH PNB	5,84,061.83	
					CASH IN HAND	56,973.00	6,41,034.83
50,642.00	CURRENT LIABILITIES				CURRENT ASSETS		
19,601.00	INTEREST PAYABLE	75,607.00	75,607.00		PRELIMINARY EXP.		2,435.60
1,07,985.00	AUDIT FEES PAYABLE	14,982.00	14,982.00		INTEREST RECOVERABLE		16,645.00
35,000.00	DIVIDEND PROVISION	1,22,325.00	1,22,325.00	3,653.40			
8,000.00	SALARY PAYABLE	35,000.00	35,000.00				
5,311.00	PROFESSIONAL CH PAYABLE	4,500.00	4,500.00				
	EDUCATION FUND PAYABLE	7,405.00	7,405.00				
46,75,801.35		62,13,315.43	62,13,315.43	46,75,801.35			62,13,315.43

AS PER OUR SEPERATE REPORT OF EVEN DATE ATTACHED

FOR PAINULY MITTAL & ASSOCIATES

CHARTERED ACCOUNTANTS

FRN: 508364C



Rajpal Singh Gusain
TREASURER

Vikas Singh
SECRETARY

Yashpal Singh
PRESIDENT

PLACE : DELHI
DATE : 17/03/2023

PAURI GARHWAL SAWYAM SAHAYTARH CO-OPERATIVE (URBAN) THRIFT & CREDIT SOCIETY LTD.
RECEIPT AND DISBURSEMENTS A/C FROM 1.4.2022 TO 31.3.2023

PREVIOUS YR. AMOUNT(Rs.)	RECEIPTS	CURRENT YR. AMOUNT(Rs.)	PREVIOUS YR. AMOUNT(Rs.)	DISBURSEMENT	CURRENT YR. AMOUNT(Rs.)
6,74,064.00	OPENING CASH IN HAND	1,43,523.00	-	OPTIONAL DEPOSIT	25,627.00
10,41,445.12	OPENING BANK BALANCE - PNB	4,54,824.95	51,41,000	LOAN TO MEMBERS	58,83,000.00
9,66,500	SHARE MONEY	4,78,000	-	INTEREST PAID	50,642.00
5,03,800	COMPULSORY DEPOSIT	5,16,400	-	AUDIT FEES PAYABLE	19,601.00
21,62,200	LOAN RECOVERED	44,55,800	-	EDUCATION FUND	5,311.00
3,53,671	INTEREST RECD ON LOAN	5,53,548	-	DIVIDEND PAID	1,07,985.00
12,100	ADMISSION FEES	6,200	1,725.00	PRINTING & STATIONERY	2,174.00
32,347.39	OPTIONAL DEPOSIT	1,94,929.00	160.00	POSTAGE	113.00
47.60	MISC RECEIPTS	-	192.16	BANK CHARGES	217.12
-	SUSPENSE	200.00	4,750.00	AGM EXP	9,920.00
			-	SUSPENSE	200.00
			-	SALARY	35,000.00
			-	PROFESSIONAL CH. PAYABLE	8,000.00
			-	COMPUTER A/C	47,000.00
			-	SOFTWARE A/C	30,000.00
			-	MISC EXP.	600.00
			-	CONVEYANCE	1,000.00
			-	OFFICE RENT	36,000.00
			1,43,523.00	CLOSING CASH IN HAND	56,973.00
57,46,175.11		69,03,424.95	4,54,824.95	CLOSING BANK BALANCE	
			57,46,175.11	PNB	5,84,061.83
					69,03,424.95

Yashpal Singh
 PRESIDENT
Vikas Singh
 SECRETARY
Rajpal Singh Gusain
 TREASURER

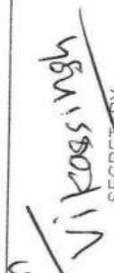
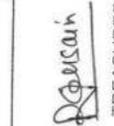
ANNEXURE TO THE BALANCE SHEET OF EVEN DATE
 FOR PAINULY MITTAL & ASSOCIATES
 CHARTERED ACCOUNTANTS
 FRN:-5083640



PLACE DELHI
 DATE: 17/08/2023

PAURI GARHWAL SAWYAM SAHAYTARH CO-OPERATIVE (URBAN) THRIFT & CREDIT SOCIETY LTD.
INCOME AND EXPENDITURE ACCOUNT FROM 1.4.2022 TO 31.3.2023

PREVIOUS YR. AMOUNT (Rs.)	EXPENDITURE	CURRENT YR. AMOUNT (Rs.)	PREVIOUS YR. AMOUNT (Rs.)	INCOME	CURRENT YR. AMOUNT (Rs.)
46,895.00	INTEREST ON C.D./OD	75,607.00	3,53,671.00	INTEREST RECEIVED ON LOAN	5,70,193.00
1,725.00	PRINTING & STATIONERY	2,174.00	12,100.00	ADMISSION FEES	6,200.00
1,217.80	PRELIMINARY EXP.	1,217.80	47.60	MISC RECEIPTS	
160.00	POSTAGE	113.00			
192.16	BANK CHARGES	217.12			
4,750.00	AGM EXP.	9,920.00			
35,000.00	SALARY EXP	35,000.00			
8,000.00	PROFESSIONAL CHARGES	4,500.00			
-	MISC EXP.	600.00			
-	CONVEYANCE	1,000.00			
-	OFFICE RENT	36,000.00			
-	DEPRECIATION	24,800.00			
13,701.00	AUDIT FEES	14,982.00			
2,54,177.64	EXCESS OF INCOME	3,70,262.08			
3,65,818.60	OVER EXPENDITURE	5,76,393.00	3,65,818.60		5,76,393.00

 Yashpal Singh
 PRESIDENT
 Vikas Singh
 SECRETARY
 Rajpal Singh Gusain
 TREASURER

ANNEXURE TO THE BALANCE SHEET OF EVEN DATE

FOR PAINULY MITTAL & ASSOCIATES
 CHARTERED ACCOUNTANTS
 FRN:-5083640

 (CAVIJAY KUMAR) New Delhi
 PARTNER
 MEMBERSHIP NO. 01855320



PLACE DELH
 DATE 17/08/2023

PAURI GARHWAL SAWYAM SAHAYTARH CO-OPERATIVE (URBAN) THRIFT & CREDIT SOCIETY LTD.
PROFIT & LOSS APPROPRIATION A/C FOR THE YEAR ENDING 31.03.2023

PREVIOUS YR. AMOUNT(Rs.)	PARTICULARS	CURRENT YR. AMOUNT(Rs.)	PREVIOUS YR. AMOUNT(Rs.)	PARTICULARS	CURRENT YR. AMOUNT(Rs.)
63,544.00	RESERVE FUND (25%)	92,566.00	2,54,177.64	CURRENT YEAR SL FPLUS	3,70,262.08
5,084.00	EDUCATION FUND (2%)	7,405.00			
1,07,985.00	DIVIDEND PROVISION	1,22,325.00			
35,000.00	BUILDING FUND	35,000.00			
-	BAD DEBTS FUND	7,400.00			
-	COMMON WELFARE FUND	40,000.00			
42,564.64	DIVIDEND EQUALISATION FUND	65,566.08			
2,54,177.64		3,70,262.08	2,54,177.64		3,70,262.08

Yashpal Singh
 PRESIDENT
 Yashpal Singh

Vikas Singh
 SECRETARY
 Vikas Singh

Rajpal Singh Gusain
 TREASURER
 Rajpal Singh Gusain

ANNEXURE TO THE BALANCE SHEET OF EVEN DATE

FOR PAIRULY MITTAL & ASSOCIATES
 CHARTERED ACCOUNTANTS
 FRN:-5083640

Suyam
 (CA VIJAY KUMAR)
 PARTNER
 MEMBERSHIP NO: 085320



DATE: 17/08/2023

Pauri Garhwal Swayam Sahayarth Coop (U) T & C Society Ltd.
 TA-111, Main Okhla Road, Tughlakabad Extn, New Delhi-110019.
 Depreciation Schedule for the year 2022-23

Sl. No.	Asset	Rate of Depreciation	Opening WDV	Additions		Disposal	Balance	Depreciation for the year	Closing WDV
				on or before 03rd October	on or after 04 October				
1	Computer (Laptop)	40%	-	47,000.00	-	-	47,000.00	18,800.00	28,200.00
2	Computer Software	40%	-	-	30,000.00	-	30,000.00	6,000.00	24,000.00
	Total			47,000.00	30,000.00		77,000.00	24,800.00	52,200.00

For Pauri Garhwal Swayam Sahayarth
 Co-operative (U) T & C Society Ltd.

Vikas Singh
 Secretary

AMM
 President

