



**INDEPENDENT AUDITOR'S REPORT**

To,  
**The President,**  
**General Mohyal Sabha (Regd.),**  
**Qutub Institutional Area,**  
**New Delhi-110067**

**Report on the Audit of the Financial Statements**

**Opinion**

We have audited the accompanying financial statements of **GENERAL MOHYAL SABHA (REGD.), USO ROAD, JEET SINGH MARG, QUTAB INSTITUTIONAL AREA, NEW DELHI-110067**, (entity) , which comprise the Balance Sheet as at March 31, 2024 and the Income & Expenditure Account for the year then ended, and notes to the financial statements, including a summary of the significant accounting policies.

In our opinion and to the best of our information and according to explanations given to us, the said accompanying financial statements of the entity are prepared, in all material respects, in accordance with the Society Registration Act, 1860.

- (a) In case of the Balance sheet, of the state of affairs of the entity as at 31st March, 2024; and
- (b) In case of the Income and Expenditure Account, of the excess of Income over Expenditure for the year ended on that date.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. 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 entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

## **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation of the financial statements in accordance with the Society Registration Act, 1860, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**For H.S.Ahuja & Co.**  
Chartered Accountants  
(Firm's Reg. No.: 000099N)



*Jaswant Singh*

(Jaswant Singh)  
Partner

M. No: 095483

Place: New Delhi

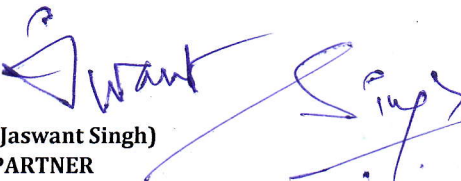
Dated: 24.09.2024


UDIN: 24095483BKPLD 6296

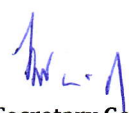
**GENERAL MOHYAL SABHA (REGD.)**  
**BALANCE SHEET AS ON 31ST MARCH 2024**


LIABILITIES	AMOUNT (RS.)	AMOUNT (RS.)	ASSETS	AMOUNT (RS.)
<b>GENERAL RESERVE</b>			<b>FIXED ASSETS</b>	21,72,07,117.64
Opening Balance	12,42,53,654.33		(As per schedule)	
Add: Excess of Income over Expenditure	12,55,089.37	12,55,08,743.70	<b>INVESTMENT</b>	
			Fixed Deposit	10,07,65,270.00
<b>Corpus Fund</b>			<b>LOAN &amp; ADVANCES</b>	
<b>Corpus Fund General</b>			Accrued Interest	9,62,987.17
Balance as per books	9,69,49,000.97		Security Deposit(Electricity)	7,10,108.39
Add: During the year	25,76,279.00	9,95,25,279.97	TDS Receivable	9,43,311.00
			<b>Cash &amp; Bank balances</b>	
Building Fund Goverdhan		85,85,000.00	(As per schedule)	94,52,856.28
Depreciation Reserve Fund		9,01,24,316.81		
Security Refundable		61,35,410.00		
Audit Fees Payable		1,62,900.00		
<b>TOTAL</b>		<b>33,00,41,650.48</b>	<b>TOTAL</b>	<b>33,00,41,650.48</b>

AS PER OUR REPORT OF EVEN DATE  
FOR H.S. AHUJA & CO.  
CHARTERED ACCOUNTANTS

  
(Jaswant Singh)  
PARTNER  
Place: New Delhi  
Date: 24, 09, 2024

  
President

  
Secretary General

  
Secretary Finance



**GENERAL MOHYAL SABHA (REGD.)**  
**INCOME & EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDING 31ST MARCH 2024**

PARTIC LAR	AMOUNT (RS.)	PARTICULAR-	AMOUNT (RS.)
To Audit expenses	82,600.00	By Affiliation Fee	64,000.00
To Advertisement	24,932.00	By Bank Interest	72,58,085.00
To Building Repair & Maintenance	44,56,876.00	By Donation	2,62,11,622.20
To Bank Charges	30,673.99	By Subscription & Membership	2,81,400.00
To Computer Maintenance	3,66,680.00	By Fees & Grants	1,04,70,963.00
To Cleaning & Sanitary exp	5,88,278.00	By IGNOU Receipts	46,76,785.00
To Conveyance	87,916.00	By Rent Received	1,34,08,910.00
To Depreciation	51,70,095.63		
To Establishment Expenses	1,07,56,234.00		
To Conference & Seminar	6,49,192.00		
To Financial Relief	26,03,000.00		
To Financial Aid for Education	8,13,500.00		
To Freight Expenses	55,250.00		
To School Education Expenses	61,49,891.87		
To Garden exp	17,135.00		
To Generator Expenses	4,52,841.00		
To Insurance Expenses	1,61,109.00		
To Legal & Professional Expenses	32,500.00		
To Lease & Ground Rent Charges	10,80,000.00		
To Rate, Fee & Taxes	8,53,664.00		
To Magazine Expenses	23,11,182.00		
To Office Expenses	4,94,669.00		
To Property Tax	8,27,681.00		
To Printing & Stationary	2,46,306.00		
To Postage & Courier	55,713.00		
To Relief & Welfare	62,51,425.00		
To Repair & Maint. - Others	14,03,029.00		
To Staff Welfare	1,89,079.00		
To Telephone & Internet Expenses	1,30,116.00		
To Water & Electricity	35,70,107.34		
To Widow's Pension	1,12,05,000.00		
<b>To Excess of Income over Expenditure</b>	<b>12,55,089.37</b>		
<b>T O T A L</b>	<b>6,23,71,765.20</b>	<b>T O T A L</b>	<b>6,23,71,765.20</b>

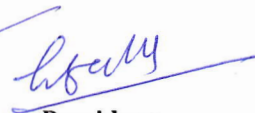
AS PER OUR REPORT OF EVEN DATE  
FOR H.S. AHUJA & CO.  
CHARTERED ACCOUNTANTS

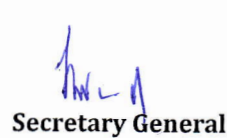
  
(Jaswant Singh)

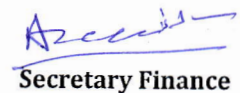
PARTNER

Place: New Delhi

Date: 24.09.2024

  
President

  
Secretary General

  
Secretary Finance



**GENERAL MOHYAL SABHA (REGD.)  
SCHEDULE FOR FIXED ASSETS AS ON 31st MARCH, 2024**

Particular	Rate	Cost As on 1-4-2023	Addition During The Year		Deletion During the year	Total Cost	Depreciation upto 1.4.2023	Depreciation adjustment	Depreciation During the Year	Total Depreciation	W.D.V As on 31-3-2023	
			Before 30.09.2023	After 30.09.2023							2023	2023
Aqua guard	15%	3,54,252.00	-	18,290.00	-	3,72,542.00	2,89,526.47	-	11,080.58	3,00,607.05	71,934.95	64,725.53
Air conditioner	15%	40,37,679.00	5,96,078.00	1,91,200.00	-	48,24,957.00	26,70,432.69	-	3,08,838.65	29,79,271.33	18,45,685.67	13,67,246.31
Almirah	15%	1,55,294.00	-	-	-	1,55,294.00	98,963.87	-	8,449.52	1,07,413.39	47,880.61	56,330.13
Automotive Regulator Battery	15%	34,592.00	-	-	-	34,592.00	28,297.04	-	944.24	29,241.28	5,350.72	6,294.96
Brass Letters/ Sign Board	15%	5,01,353.00	-	-	-	5,01,353.00	4,47,895.75	-	8,018.59	4,55,914.34	45,438.66	53,457.25
Bed Sheets, Pillows and curtain	10%	4,87,719.00	-	17,500.00	-	5,05,219.00	1,20,918.62	-	37,555.04	1,58,473.66	3,46,745.34	3,66,800.38
Black Films and Doormats	10%	21,454.00	-	-	-	21,454.00	12,218.76	-	923.52	13,142.28	8,311.72	9,235.24
Building	5%	12,02,78,026.53	-	-	-	12,02,78,026.53	5,32,12,383.58	-	33,53,282.15	5,65,65,665.73	6,37,12,360.80	6,70,65,642.95
Books	10%	22,456.00	-	-	-	22,456.00	12,612.41	-	984.36	13,596.76	8,859.24	9,843.59
Computer	40%	53,53,601.00	21,830.00	-	-	53,75,431.00	52,55,379.71	-	48,020.52	53,03,400.23	72,030.77	98,221.29
Computer Library	10%	2,12,017.00	-	-	-	2,12,017.00	1,63,384.90	-	4,863.21	1,68,248.11	43,768.89	48,632.10
Chairs	10%	2,27,949.00	14,000.00	-	-	2,41,949.00	89,079.01	-	15,287.00	1,04,366.01	1,37,582.99	1,38,869.99
Cooler	15%	1,34,080.00	-	-	-	1,34,080.00	94,251.26	-	5,974.31	1,00,225.57	33,854.43	39,828.74
CCTV	15%	5,18,250.00	1,00,000.00	1,29,828.00	-	7,48,078.00	2,67,310.84	-	62,377.97	3,29,688.81	4,18,389.19	2,50,939.16
Electrical Fitting	15%	4,91,175.00	4,25,000.00	1,67,797.00	-	10,83,972.00	3,66,675.00	-	95,009.77	4,61,684.78	6,22,287.22	1,24,500.00
Electric Equipment	15%	20,66,810.00	-	2,508.00	-	20,69,318.00	13,27,535.87	-	1,11,079.22	14,38,615.09	6,30,702.91	7,39,274.13
Electric Pump	15%	31,442.50	-	-	-	31,442.50	26,222.62	-	782.98	27,005.60	4,436.90	5,219.88
Elevator	15%	71,35,468.00	7,97,208.00	-	-	79,32,676.00	54,74,279.33	-	3,68,759.50	58,43,038.83	20,89,637.17	16,61,188.67
Fan	15%	2,37,016.00	7,302.00	9,045.00	-	2,53,363.00	1,67,190.34	-	12,247.52	1,79,437.86	73,925.14	69,825.66
Fax Machine	15%	16,400.00	-	-	-	16,400.00	14,970.91	-	214.36	15,185.27	1,214.73	1,429.09
Fire Extinguisher	15%	5,73,219.00	-	-	-	5,73,219.00	4,86,555.99	-	12,999.45	4,99,555.44	73,663.56	86,663.01
Furniture fixture & fittings	10%	1,19,35,345.00	5,08,192.00	1,25,649.00	-	1,25,69,186.00	91,30,680.71	-	3,37,568.08	94,68,248.79	31,00,937.21	28,04,664.29
Generator	15%	16,48,708.00	-	-	-	16,48,708.00	14,39,276.58	-	31,414.71	14,70,691.29	1,78,016.71	2,09,431.42
Inverter	15%	3,91,642.00	-	-	-	3,91,642.00	2,70,590.91	-	18,157.66	2,88,748.57	1,02,893.43	1,21,051.09
Land	0%	4,20,69,261.00	-	-	-	4,20,69,261.00	-	-	-	-	4,20,69,261.00	4,20,69,261.00
Lab	10%	3,43,579.00	-	-	-	3,43,579.00	1,88,032.38	-	15,554.66	2,03,587.04	1,39,991.96	1,55,546.62
Led Bulbs	15%	38,872.00	-	-	-	38,872.00	27,345.14	-	1,729.03	29,074.17	9,797.83	11,526.86
Statue	15%	5,00,000.00	-	-	-	5,00,000.00	2,78,147.34	-	33,277.90	3,11,425.24	1,88,574.76	2,21,852.66
Mobile	15%	92,787.00	6,900.00	-	-	99,687.00	29,467.54	-	10,532.92	40,000.46	59,686.54	63,319.46
LPG	15%	53,185.00	-	-	-	53,185.00	43,499.54	-	1,452.82	44,952.36	8,232.64	9,685.46
Office Equipment	15%	7,64,238.00	-	-	-	7,64,238.00	6,52,716.28	-	16,728.26	6,69,444.54	94,793.46	1,11,521.72
Paper Shredder	15%	8,549.00	-	-	-	8,549.00	5,438.77	-	466.53	5,905.30	2,643.70	3,110.23
Photostat Machine	15%	58,640.00	-	-	-	58,640.00	53,065.57	-	836.16	53,901.73	4,738.27	5,574.43
Printer	15%	1,02,074.00	21,000.00	-	-	1,23,074.00	60,153.60	-	9,438.06	69,591.66	53,482.34	41,920.40
Projector	15%	98,683.00	-	13,150.00	-	1,11,833.00	78,125.20	-	4,069.92	82,195.12	29,637.88	20,557.80
Refrigerator	15%	1,13,130.00	-	-	-	1,13,130.00	86,460.07	-	4,000.49	90,460.56	22,669.44	26,669.93
Room Heater	15%	89,202.00	-	2,012.00	-	91,214.00	49,829.49	-	6,056.78	55,886.26	35,327.74	39,372.51
Roller Blinds	10%	40,000.00	-	-	-	40,000.00	22,781.31	-	1,721.87	24,503.18	15,496.82	17,218.69
Stabilizer	15%	10,650.00	-	-	-	10,650.00	8,743.89	-	285.92	9,029.80	1,620.20	1,906.11
Set top box	15%	27,300.00	-	-	-	27,300.00	18,548.25	-	1,312.76	19,861.01	7,438.99	8,751.75
Television	15%	5,03,897.00	14,000.00	-	-	5,17,897.00	2,59,620.84	-	38,741.42	2,98,362.26	2,19,534.74	2,44,276.16
Typewriter	15%	12,300.00	-	-	-	12,300.00	11,640.15	-	98.98	11,739.13	560.87	659.85
Utensils	15%	1,87,385.00	-	-	-	1,87,385.00	1,04,839.29	-	12,381.86	1,17,221.14	70,163.86	82,545.71
Venetian Blinds	10%	16,706.00	-	-	-	16,706.00	7,916.82	-	878.92	7,910.26	7,910.26	8,789.18
Van	15%	3,81,000.00	-	-	-	3,81,000.00	2,68,020.62	-	16,946.91	2,84,967.53	96,032.47	1,12,979.38
Washing Machine	15%	30,190.00	-	-	-	30,190.00	10,497.99	-	2,953.80	13,451.79	16,738.21	19,692.01
Water Heater	15%	3,66,735.00	-	33,500.00	-	4,00,235.00	3,06,985.63	-	11,474.91	3,18,460.54	81,774.46	59,749.37
Water Cooler	15%	1,46,100.00	-	-	-	1,46,100.00	1,08,584.07	-	5,627.39	1,14,211.46	31,888.54	37,515.93
Water Pump	15%	40,040.00	-	-	-	40,040.00	30,802.67	-	1,385.60	32,188.27	7,851.73	9,237.33
Website	40%	65,716.00	-	-	-	65,716.00	64,114.89	-	640.44	64,755.34	960.66	1,601.11
Building under Const.	-	31,57,656.61	37,24,136.00	25,87,169.00	-	94,68,961.61	-	-	-	-	94,68,961.61	31,57,656.61
School bus	15%	14,90,000.00	-	-	-	14,90,000.00	7,12,210.69	-	1,16,668.40	8,28,879.08	6,61,120.92	7,77,789.31
<b>TOTAL</b>		<b>20,76,73,823.64</b>	<b>62,35,646.00</b>	<b>32,97,648.00</b>	<b>-</b>	<b>21,72,07,117.64</b>	<b>8,49,54,221.18</b>	<b>-</b>	<b>51,70,095.63</b>	<b>9,01,24,316.81</b>	<b>12,70,82,800.83</b>	<b>12,27,19,602.46</b>
		203815860	6,29,206.00	32,28,757.61	-	20,76,73,823.64	7,98,79,872.26	-	5074348.928	84954221.18	12,27,19,602.46	12,39,35,987.77

Note: Depreciation on Building is charged @ 5%.

For GENERAL MOHYAL SABHA

  
 President Secy. Genl. Secy. Fin.

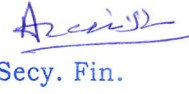
**GENERAL MOHYAL SABHA (REGD.)**  
**SCHEDULE OF CASH & BANK BALANCES**  
**AS ON 31ST MARCH, 2024**

<b>Particulars</b>	<b>Amount (Rs.)</b>
Cash in Hand	14,050.19
PNB - (28880)	2,27,860.46
PNB - 6732	4,13,888.38
PNB - 6725	29,013.35
PNB - 7788	6,46,682.12
Canara Bank-25848	39,18,847.53
Canara Bank-23998	2,14,918.80
Canara Bank-31157	26,39,335.00
Canara Bank-59279	60,432.00
Canara Bank-59281	1,34,254.00
PNB Hrd. 28391	15,762.66
PNB Hrd. 29759	7,38,430.43
PNB Hrd. 001597	1,45,299.66
PNB Hrd. 218674	2,54,081.70
<b>TOTAL</b>	<b>94,52,856.28</b>

For GENERAL MOHYAL SABHA

  
\_\_\_\_\_  
President

  
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Secy. Genl.

  
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Secy. Fin.