



AUDIT REPORT

1. We have examined the Audited Balance Sheet of GARHWAL SABHA, Registration No. HR/019/2013/00534 dt. 27th Sep, 2013 (Registered) under the Haryana Registration and Regulation of Societies Act - 2012 and registration no. 73 dt. 20.02.1974 Under the Societies Registration Act, 1860; and having office at 2C, N.I.T. Faridabad – 121001 (Haryana) as at 31.03.2010 and Audited Income & Expenditure Account for the Year ended on that date in terms of Memo No. DR/DIC/FBD/364 Dated 26.03.2021 from District Registrar, Firms and Societies, Faridabad.
2. Audited Financial Statements are in agreement with the books of accounts maintained by the said society *subject to notes to accounts and our observations and opinion based thereon.*
3. We didn't obtain all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of the audit subject to notes to accounts and our observations and opinion based thereon.
4. In our opinion, proper books of accounts have been kept by the head office so far as appears from our examination of the books subject to notes to accounts *and our observations and opinion based thereon.*
5. In our opinions and to the best of our information and according to information given to us and subject to notes to accounts *and our observations and opinion based thereon*, we are unable to form an opinion whether the said Accounts give a true and fair view: -
 - i. In the case of the Balance Sheet of the state of affairs of the above-named society as at 31.03.2016, and
 - ii. In the case of the Income & Expenditure Account, of the surplus of its during accounting year ending on 31.03.2016.

UDIN: 21086946AAAABY1080

Date: 29.09.2021
Place: New Delhi.

For Anil K. Gupta & Associates
Chartered Accountants

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(Anil Kumar Gupta)
F.C.A.
Membership No. 086946

Our observations:

1. During this financial year ₹1,09,802 were received in cash. In the absence of information, we can't comment, whether the same was in accordance with bye-laws of society. It seems that society has received this money @153 per member from 718 members.
2. During FY 2015-16 ₹6,00,000 worth of donations and books were received from book counter/stall. These receipts were there in 2006-07, 2007-08 and there was mention of such income in minutes as well. But since 2009 there has been no such income booked in books of accounts. *It might be possible that students were allowed to read and buy books on their own or these might not have been entered in books.*
3. There are mentions of asking for quotations as suggested in minutes book for different contracts awarded; But these quotations, comparative statements thereof; and criterion of choosing one contractor couldn't be provided. Hence, the process of award of contract couldn't be verified. There have not been any Gate-In entries of goods received and no entry of goods out for repair. We were not provided with requisitions received from schools regarding specified work or repair or goods and similarly no satisfaction note as to quality and quantity of goods and/or job completions satisfaction and/or date of complete. Hence, we can't say anything about quantity and quality of goods and services billed to society and purposes for which these were used and bought. We can't comment about the process of award of contracts issued and amount for which these were issued/awarded for
 - a) construction of building,
 - b) repair and maintenance of building, of all and any type
 - c) repair and maintenance of furniture
 - d) repair and maintenance of buses
 - c) purchase of buses, car
 - d) purchase of furniture, mobile, computers and other assets
 - d) advertisement, cultural program and
 - e) other school related activities.

The same is the case with other purchases and expenditure.

The Sabha has increased the land cost arbitrarily, since it could not recover ₹2,00,000 paid extra to vendor in Jun 2014. In the voucher it has been mentioned "*amount paid to purchase land at Nagla Enclave as per agreement*". ₹78,41,820 were incurred for purchase of land at Nangla, Gazipur, land (563 Gaj @12500 + Stamp Duty). ₹55,37,100 paid to Radhey Shyam and ₹15,00,400 paid to Raju Chauhan. *This is a very typical transaction wherein payment was being made these two vendors right from Jan,2014 and major part paid in April,14 and last payment to One Mr. Radhey Shyam was in Jun14. Registration of Land happened in Sept 2014. Society has paid ₹2,50,000 extra and tried to recover from one of the vendors, but his cheque bounced on presentation. Mr. Radhey Shyam paid ₹50,000 in cash in Feb15 and ₹2,00,000 was due for him as on 31st March 2015. Later on, in Jan 16 this due amount was also debited to Land Account,*

being not recovered. These transactions are a reflection of manner in which serious issues like purchase of land were handled.

Dabua Branch has incurred ₹3,38,933 for waterproofing and dismantling parapet wall and reconstruction of parapet to M/s KS Construction. The same contractor constructed the building and has been undertaking regular repairs. Similarly, ₹2,88,981 was paid to one M/s MR Construction for repair and maintenance, whereas a new shed has purportedly been erected. This shed is also after 3-4 years is in bad shape. ₹11,580 was paid to Rohit Aluminium and Glass Works for cement flooring, whereas cement flooring was done by MR Construction in Jul 15. *These expenses have been incurred without calling for quotations, no claim back clause, no retention money etc. Hence, it is not possible to comment on this expenditure.*

Sabha has paid extra ₹1,740/- to Vipul Motors and written it off to 'repair of ambulance'.

Jawahar Colony Branch has paid ₹14,22,667 for construction and repair simultaneously to M/s KS Construction. Sehatpur Branch has paid ₹30,37,536 for construction and repair simultaneously to M/s KS Construction. Society has paid ₹80,61,782/- to M/s K.S. Constructions for building and repair work at various branches *advance payments were made with no claim back clause, no quotations, no estimate and no competition. It seems that many works mentioned in vouchers are repeat of works done in earlier years.* There are few details available regarding requisition from schools regarding requirement of construction and requirement of repair at various sites. More than one contractor seems to have been engaged and strangely, repair work was going on simultaneously with Building work. Since specific measurements/sq feet of total work done are not available, it can't be ruled out that society might have paid twice or thrice for the same work. During this FY 2015-16 cash ₹3,15,900 was paid in cash. We doubt the genuineness of cash payment to a party, who was being paid through banking channels. *These transactions are very typical and are indicative of fishing transactions to shield some other transactions.*

The society paid ₹7,57,499 for repair of building to one M/s MR Construction Co., which seems to be repeated items like tile tracing, paint etc. One more item is that ₹1,16,925/- due from him were adjusted against another contractor M/s Rohit Aluminium and Glass Works. M/s Rohit Aluminium and Glass Works was also paid ₹15,44,697 for repair on building. *How such a faithful vendor had to be paid in cash? These transactions raise doubt about nature and integrity of transaction entered. We are unable to form any opinion about these and similar transactions happening.*

During this year M/s Amichand Building material supplier was paid ₹25,91,761 during FY 2015-16. He was paid ₹1,03,960 for plastering on both sides of wall and whitewash on this boundary wall was done for ₹1,47,075. Whitewash was completed in rooms in May,15 and plastering was done in July 15. endowed with building contract of school at Mujeri. Bills of this party and KS Construction are overlapping. *In the absence of tender documents, running bills, maps, quotations etc. both process of building construction and amount spent thereon are doubtful.* A sum of ₹61,500 in cash after

15 days of and payment were paid to M/s Ami Chand Building Material Supplier. We can't comment on process and amount of expenditure.

Dabua Branch has paid ₹15,900 to Santosh Woodworks for repair of black boards. This are recurring type of expenses and there are no policies to check, and no procedures have been followed to ensure that these contractors complete their work satisfactorily and guarantee a time period. Jawahar Colony Branch too paid ₹84,640 to This party and ₹31,070 in cash for wooden item repairing. We are at a loss to know how job verification was done by society. There are no reports of requisition from school, job assignment, job completion, job checking and recommendation for payments .

Society has paid ₹3,41,742/- to Santosh Wood Works for wood works, furniture and fixtures, repair of building, repair of furniture and fixtures, repair of building. Similar works were undertaken by other contractors. There are no stock-in registers, no quotations, no job completion report, no requisition from schools. No rates have been fixed for these routine works. No policy decisions regarding when and from whom and at what rate has been mandated. Society is running seven (7) schools, and these are routine expenses. Hence, nothing can be said or procedure adopted for calling for contractors, fixing rates, terms and conditions, verification of job done. In the absence of quotations and fixed rates, we can't comment on the amount of expenditure as well. ₹25,000/- in cash (out of total amount of ₹3,41,742) has been paid to this party 4 (four) das after completion of work. Similarly, ₹12,91,319/- was paid to one M/s Pioneer Display Systems and ₹2,11,220/- to Mr. Hari Lal Sinha. *₹96,300/- was paid to M/s Maa Ambey International for these works and supplies. There are many different rates charged by these parties for similar type of jobs and it is very complicated to check and compare rates in absence of proper information. ₹43,134 was paid/credited to M/s Dreams for Furniture and Fixtures.* In the absence of quotations and fixed rates, we can't comment on the amount of expenditure as well.

Society has paid ₹11,51,711 for computers and softwares /- to three vendors mainly M/s CNP international ₹2,36,050; M/s Gauri Computers ₹4,78,886; M/s Brisk Infonet Pvt Ltd ₹4,51,605 whereas the school was running very well and such requisitions were not found for purchase of computers. There are no fixed assets registers at branches. *In the absence of requisition, gate-in entry, machine specifications and machine installation, budget approvals, this expenditure and their nature raises doubts whether these actually happened or not.*

Society paid ₹1,32,255 to Uttaranchal Studio for Student I Cards and paid ₹14,100 for photography of two occasions.

Society has paid ₹27,82,994/- to M/s Shree Motors Pvt Ltd and others to buy two (2) buses and also for repair and maintenance of buses. There are no quotations, field surveys, cost estimates of running the buses. There is no estimate, no condition report, no survey report etc. *Hence, we cannot comment of process and amount of purchase of buses.*

Society has made an expenditure of ₹2,89,900/- to M/s Angel Computers and ₹ 61,313/- on purchase of computers. ₹49,863/- were paid in cash for printers, whereas it is believed that all dealers in computers also deal in printers. One printer was purchased for ₹6,315 from M/s Sunrise and for ₹6,390/- in cash. There are no quotations, price surveys, no gate-in entries, Requisitions from schools, cost estimates etc. *Hence, we cannot comment of process and amount of purchase of computers.*

Society has purchased five (5) water coolers during FY 2015-16 and six (6) water dispensers. Similar purchases happened in previous years also. There are no quotations, price surveys, no gate-in entries, Requisitions from schools, cost estimates etc. *Hence, we cannot comment of process and amount of purchase of watercoolers.*

Sabha has paid ₹84,941/- for fans to M/s Gupta Electric Store. ₹40,868 was paid to M/s jai Balaji Electricals for fans and tube lights. ₹10,300 were paid in cash to by fans. Similar materials were purchased from many suppliers. There are no stock-in registers, no quotations, no class rooms description of installations and no job completion report, no requisition from schools. No rates have been fixed for these routine works. No policy decisions regarding when and from whom and at what rate has been mandated. Society is running seven (7) schools and these are routine expenses. Hence, nothing can be said or procedure adopted for calling for suppliers, fixing rates, terms and conditions, verification of location of fixing fans. In the absence of quotations and fixed rates, we can't comment on the amount of expenditure as well. *In the absence of quotations, requisitions, gate in entry, we are not able to comment on process and amount of purchases.*

Society has paid ₹22,000/- in cash for Library Books supposedly for CBSE IT from one Mohit Publishers. Quotations from suppliers, gate-in entry, no entry in Assets Register and Library books records etc. were not made available. Hence, we can't comment on process nor on amount of expense.

Society paid ₹5,32,592 for FY 2014-15 as compared to ₹3,71,252 during FY 2013-14 for generator charges to M/s Keshav generators. The rent for Jun 14 (vacation month) is also same as that of other months. *This is a recurring expenditure and still no quotations, comparative analysis, requisitions from schools were made available. Hence, we can't comment on this expenditure.*

Society paid ₹1,00,000 for hiring 25 buses for undefined cultural program in Nov 14. ₹23,100 were spent on buses for attending rallies. *We don't know how these tours achieved aims and objects of Garhwal Society.*

Similar is the case with expenditure on Invertor, sound system, fans coolers, and other items.

Society has paid ₹45,000/- in cash on various dates reportedly against bills to Mr. SP Bhatt for internal audit and debited this sum towards internal audit. It is quite strange since the same pattern has adopted this year. There are no reports from the internal auditor.

4. The Society is not maintaining 'Fixed Assets Register'; hence we couldn't verify Fixed Assets of the Garhwal Sabha and different assets in different schools. There were wide mismatches with Fixed Assets partially maintained at Badkhal School (10+2) and 2C school. We have seen originals of sale deeds of three land, which were mortgaged with the bank previously. We have placed these in safe custody. However, detailed chain of documents pertaining to previous stakeholders in those lands, Legal search reports regarding those wasn't provided to us. **Hence, we can't say anything about situation, location, custody, safekeeping etc. of Fixed Assets of the society and various schools and also originals documents.** Insurance Register also couldn't be provided, which could have provided some guidance about fixed assets belonging to Society.
5. The Society is not maintaining 'Mortgages/ Charge Register'; hence we couldn't say anything about secured loans of society and as to whether, which assets are pledged and/or mortgaged with different banks/financial institutions.

Sabha has taken loan from bank against its buses. *There are no interest rate comparisons, no processing charges comparison etc.*

6. The society is running schools in Faridabad and major sources of revenue are fees derived from schools. We were not provided Fees Reconciliation Statement to enable us to verify whether all the fees have been collected or not and if not collected, whether the same has been carried to next year. Similar is the case with fees paid in advance. Proof and authority of full and/or partial waiver of fees of students also couldn't be provided and couldn't be verified. Policy decisions regarding full/partial waiver of fees and also for students who couldn't make it to next classes were not found. However, as per books of accounts and book entries, it seems that unpaid fees and advance fees have been carried forward to next years. In our opinion, it seems that there may not be major differences except discrepancy in Fees waivers, but with all the fees clerks in place in all the schools, it is strange that monthly and Annual Fees reconciliation, which is the major source of revenue, couldn't be provided.
7. Similarly, we were not provided 'salary reconciliation' and their matching with their respective attendance sheets. We have been told that Principal madam and branch in charges send signed attendance sheets monthly, but the respective records couldn't be provided to us for this respective year. There is no checking and verification of attendance of various schools and temple by the management and head office staff. We have been told that the process of appointments, removals, transfers is with managing committee, but we were not

provided with records showing process adopted for selection of various staff members. There are no studies, whether staff available with other branch can be transferred and prior firm opinion about qualification, experience etc. of staff to be selected. The present administrative staff couldn't provide us documents as to how many applications received, panel of interview board, requirements of written tests etc. before interview, recommendation of interview board and basis of decision of staff section committee. We could not find standard salary structure of staff persons selected and hence verification of salary amount couldn't be done. Annual Increment orders and their certification is not found in proper form. In our opinion, it seems that there may be differences in regard to a) selection, b) appointment c) salary fixing d) increment and attendance of various persons. We can't rule out differences in amount payable of the salary amount. It is strange that monthly and Annual salary reconciliation, which is the major expenditure, couldn't be provided.

Further, there is mention of many close relative of MC members working in schools and regarding their behavior and salary. We couldn't find any disclaimer by employees/beneficiaries of school and/or sabha that they are not related to any members of management committee in past or present, nor there is no such disclaimer by members of managing committee.

8. There is mention of passing of budget in 1st quarter of every year in the bye-laws of the society, but the copy of budget passed in the meeting were not provided. We couldn't find mention of passing of budget during this year.

9. The society and schools do not have a practice of issue and certify cash balance at the close of month and at the close of year with number of notes of each denomination. Hence, cash balances taken as per balance sheet only. There have been many instances of cash being kept by office bearers of managing committee and refund of cash by them to the society on different dates. *This practice gives room to a doubt whether the society was having cash in hand on cut-off date as stated in accounts and in the balance sheet.*

The society has paid in cash to different MC members They repaid these cash loan in cash in total violation of income tax provisions particularly 269SS and 269TT of Income Tax Act, 1961. These practices have happened previously also and all with and by the MC members.

a) Mr. GS Rana was paid ₹80,000/- in cash, out of which ₹9,000 in cash. He claimed to have incur expenditure of ₹31,000 for meeting expenses lunch and tent and ₹40,000 school promotion all in cash and one go. *These types of expenditure were incurred by staff and other persons and seems to be on excessive side.*

b) ₹1,69,500/- was paid in cash to Mr. Rakesh Ghildiyal, out of which he repaid ₹75,550 in cash. ₹29,200 were adjusted for various donations paid for religious places and meeting attended by him

and ₹2,100 and ₹11,000 were also incurred by him for other donations. ₹19,600 were adjusted for buying dry fruits. He was paid ₹31,700 for fogging spray. These expenditures are not verifiable. *These can be termed as personal expenses unless prior authorised in meeting. We couldn't find such mention of authorisations.*

- c) Mr. Satish Rawat received ₹43,792 in cash for repair of furniture and supply of sanitary items. Neither gate entry, nor requisition, nor urgent need was there. He was paid ₹25,000 in cash in May 15. He incurred expenditure in June 15 and received balance in July, 15.
- d) Mr. Vinod Nautiyal was due to pay ₹1,36,000 in the beginning of year, but he could not pay anything during FY 2015-16.
- c) Mr. Vinod Negi, cultural Secretary was paid ₹59,941 in cash. He repaid ₹30,000 in cash. He supplied curtain cloth carpet with labor for ₹29,941 and same was made part of 'Furniture and Fixtures'
- e) Mr. Yogesh Budakoti was to pay ₹3,50,000 to society, received by him in cash in FY 2014-15. He received ₹1,50,000 more in cash in three instalments. He issued a cheque of ₹5,00,000, which was again bounced due to insufficient balance in account as per previous year. He paid ₹1,00,000 in cash on 22nd March 2016. he was due to pay ₹4,00,000 to Society as on 31st March 2016. *These are gross misuse of funds of society and against all types of moral, ethical, legal standards. These are barred by laws of the land as well as bye-laws of society.*

10. In terms of bye-laws of the society, cash receipts and payments are to be made through banking channels only and only in grave emergency through cash. Different powers of office bearers of MC of society have been prescribed. The President has power of expenditure of ₹ 10,000; general Secretary ₹ 7,000 and in grave emergency. There have wide defaults of this clause stated in bye-laws. However, there is mention of different powers, which might be given to different office bearers, but the same should have been passed in MC meetings with appropriate rules.

Huge amounts have been spent in cash and many of these expenses have been adjusted in last month of year, which is quite troublesome and casts doubt about actual happening of expenditure and also on amounts spent.

- a) ₹ 1,20,17,336 have been spent in cash in Main School
- b) ₹ 13,80,216 in books of Sabha.
- c) ₹ 2,60,000 in books of SGM branch
- d) ₹ 5,01,900 in books of Dabua branch
- e) ₹ 4,00,000 in books of JC branch
- f) ₹ 7,80,000 books of SP branch

11. The society has incurred ₹7,67,335 in FY 2015-16 as compared to ₹4,10,309 incurred in FY 2014-15. During Aug to Oct 15 sum of ₹4,46,830 was incurred for answer sheets and exam stationary, whereas ₹1,72,728 was incurred during the same period in FY 2014-15. Similarly, ₹2,12,195 were incurred

against ₹1,40,298/-. *Hence, we can't comment on process and amount of huge change in this expenditure.*

12. The society has paid ₹5,32,460/- to M/s Dream learning infotech for SMS services @ exorbitant rate of ₹10/- per student per month. SMS services are generally available @ ₹0.04 per SMS for bulk purchasing. There have been no quotations, competition, survey, requisition from school. *We feel something very fishy and wrong in this contract.*
13. The society paid ₹2,12,020 for celebrating Independence Day in one school, out of which ₹41,145 for tent, ₹15,100 for sound system, ₹34,840 for sweets. *It is unthinkable that Independence Day was celebrated with ₹26,555 for expenses other than sweets, tents, sound system. Other than above mentioned ₹71,770 were paid for dresses to two different vendors. We feel something was happening which was not very right and not actually spent. Major part of it was in cash. However, in the absence of adequate information, we can't comment on such expenditure.*
14. Mujeri branch paid ₹40,000/- in cash to Mr. G S rana for branch promotion expenses and ₹23,591 to Mr. Manoj Joshi for business promotion under the head 'New branch inauguration expenses. We don't think of kind of expenses incurred in cash for a new school, which was inaugurated in April 2015 after an expenditure of ₹1,63,151. *We cannot comment on such expenditure incurred by MC member and employee of school.*
15. Society paid ₹63,931 in cash for gardening expenses including ₹26,900 by Sehatpur branch vis-à-vis ₹24,621 in total and ₹9,180 by Sehatpur branch during 2014-15. *We doubt this expenditure in comparison and more so, without budget, without quotations, without budget approvals and sanctions.*
16. M/s Pearson Education services Pvt Ltd was paid ₹10,80,000 for smart class expenses. This firm was paid ₹21,60,000/- during FY 13-14 also and ₹10,80,000 during FY 2014-15. There is no market survey, cost benefit reports, no quotations, no records of number of students benefitted. *In the absence of these, we are unable to comment on these huge expenses.*
17. One Ms. Nisha Chaudhry was paid ₹20,900 in cash to distribute bribes to play schools to recommend BNPS schools and expenses were booked under the head 'gifts and presentations. *It is quite tough to believe such wrong practices being followed by a society. It is morally, legally, ethically wrong to undertake such activity.*
18. Advertisement expenses of ₹6,15,654 in school books and ₹5,000 in Sabha books were without any quotation, any estimate, press coverage analysis. Similarly, school paid ₹55,882 in cash for these expenses. *Hence, we are unable to form an opinion about these expenses.*
19. The society has paid ₹ 6,54,012 towards faculty expenses to Mr. Vijay Laxmi Dabral and ₹1,40,500/- to Mr. C.S. Negi. No TDS

seems to have been deducted. There is no mention of status, functions, and also benefits to schools and society.

20. Similarly, the society as paid ₹16,500 from school including two mobiles' phones and ₹70,758/- as 'gift and presentations' purely for marriage functions. ₹6,76,156 were paid in cash for various persons in cash under the heading 'Social Welfare Expenses'. We couldn't find any pre authorisations to incur such expenses in minutes books. ₹2,43,291 were spent on donations by Sabha during FY 2015-16. *We can't comment on this expenditure in absence of relevant information but it seems to be personal expenditure and not an expense incurred for achieving objects of society.*
21. The society has paid ₹ 2,60,779/- on 130 occasions in one year including but not limited to lunch and dinners outside the premises for many persons. We couldn't find as many meetings in minute book. ₹67,500/- were paid in cash to Bengali halwai for Lunger in Apr 15. ₹34,400/- in cash paid to Bengali Halwai with Tent and caterers in Jun 15. *No quotations and no comparison and reasoning of choosing this one vendor for payment of more than 1 lac.* ₹4,42,575/- were paid for social welfare expense, but all in cash. ₹46,995/- was paid in cash to Negi Caterers for 'Holi festival celebration'. Besides this approx. ₹17,000 in cash were incurred for celebrating Holi. Mr. Vinod nautical also incurred ₹20,000/- for Holi celebrations at some another place. *We can term it as personal expenditure but not expenditure aimed at achieving objects of society.* We could not find notice, agenda, name of attendees, nor minutes of such meetings. *We can't comment nor we could relate these expenses to objects of society.*
22. Sabha has paid ₹1,52,740 for repair and maintenance of temple as compared to approx. ₹80,000 for similar expense. In the absence of relevant information, we can't comment on these expenses.
23. One Mr. Sat pal Painter was paid ₹31,815 for cartoons in one room. *One Mr. Akela painter was paid ₹41,190* for cartoons in one room in sehatpur branch. *In the absence of sq feet covered, quotations, requisitions from school, we can't comment on this expenditure.*
24. The society has paid ₹ 4,08,000 to some of the MC members from school as conveyance allowance and MC members have charges and collected ₹1,44,000 from school as telephone allowance. and Sabha paid ₹1,68,826/- to MC members for conveyance expenses including taxi to distant places ₹ 1,31,160 whereas minutes suggested that all the advisors and office bearers should be paid such allowance @ 400 p.m. only.
25. The society has paid ₹ 87,575 as taxi charges from school and ₹1,31,160 including but not limited to branch. In attend marriages and birthday parties. It is not clear how these visits served the purposes of advancement of objects of society 'Garhwal Sabha.'
26. Amount recoverable from M/s Bhatt Tour and Travels (₹44,653), M/s Nucleus Events Network Private Limited

(₹2,80,000) Mr. Ganesh Negi (₹60,000/-) pending remained to be recovered during FY 2015-16. During FY 2015-16, ₹60,000 were advanced to one Mr. Chander Singh Rawat by Cheque and recovered ₹30,000 in cash and balance through bank. How society can give loan of more than 60,000/- in cash? This society is not a thrift and credit society? This is gross misuse of funds of society.

27. The new branch at Mujeri was inaugurated in April,2015 all in cash as follows: -
- ₹37,310/ for tent house
 - ₹67,500/-for Catering
 - ₹4,000 for videography
 - ₹3,200 for chalk powder for road signal
 - ₹54,341/- were expended other than these expenditure by Mr. Amit Bhatt (₹4,869) and Mr. Surender Singh Rawat (49,472).

Further, ₹63,591 were incurred for promotion meeting by Mr. Gajinder Rana (₹40,000) and Mr. Manoj Joshi (23,591). Hence, inauguration expense was ₹2,29,942, (Total fees- ₹1,73,980 and salary ₹3,96,437) which seems very excessive, were paid in cash and without quotations and proper prior authorisations.

We, state that we have come across some facts and information was not provided for as stated above. We don't rule some other deficiencies either.

Date: 29.09.2021
Place: New Delhi.

For Anil K. Gupta & Associates
Chartered Accountants

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(Anil Kumar Gupta)
F.C.A.
Membership No. 086946