



**TUSHAR GUPTA**  
**CHARTERED ACCOUNTANT**

**MOBILE NO. : 9555717285**  
**E-mail : catushargoyanka@gmail.com**

### **INDEPENDENT AUDITOR'S REPORT**

**[Internal Financial Audit of Period 1<sup>st</sup> April,2025 to 31<sup>st</sup> August,2025 of Aravali Heights Resident Welfare Association (AHRWA)]**

We, G TUSHAR AND ASSOCIATES, having been appointed as the Internal Auditor of Aravali Heights Resident Welfare Association (AHRWA), have carried out an internal audit of the books of accounts, vouchers, receipts, payments, and relevant records for the period **1st April 2025 to 31st August 2025**.

#### **AHRWA MANAGEMENT RESPONSIBILITY**

The management of the RWA is responsible for Maintaining proper books of accounts and supporting documents, ensuring compliance with appropriate provisions of the and rules made thereunder, Implementing internal control mechanisms for accuracy, completeness, and transparency of financial transactions.

#### **AUDITOR'S RESPONSIBILITY**

My/Our responsibility is to conduct the internal audit in accordance with generally accepted auditing practices, including verification of:

- i) Accounting records and supporting evidence,
- ii) Bank statements and reconciliations,
- iii) Reasonableness of Income, expenditure and appropriations.

#### **AUDIT PROCEDURE PERFORMED**

The audit procedures undertaken included,

- i) **Verification of Receipts:** Maintenance charges, interest income, and other sources **from Bank St. & records available**
- ii) **Verification of Expenditure:** Administrative expenses, salaries, security, repair & maintenance, utilities, etc. **from Bank St. & records available**
- iii) **Bank Reconciliation:** Cross-checking bank account statements with ledger balances.
  - a) HDFC Bank, A/c No. 50100237902690
  - b) ICICI Bank, A/c No. 162901000694
  - c) FEDERAL Bank, A/c No. 19580100047950
- iv) **Voucher Testing:** Random sampling of cash and bank vouchers for accuracy and authorization.

#### **FINDINGS & OBERSERVATIONS**

- i) All income and expenditure transactions for the period **1st-April 2025 to August 2025** were found to be **properly supported** by Invoices, vouchers and receipts.

**OFFICE Add: C-10/264, OPP. CANARA BANK; BLOCK- B, NIT FARIDABAD, HARYANA-121005**



- ii) Bank reconciliations were carried out, and no unexplained differences were noted.
- iii) No irregularities, misappropriation, or unauthorized transactions were observed during the period under audit.
- iv) The RWA has maintained financial discipline and transparency in its operations.

**FINANCIAL SUMMARY (1<sup>st</sup> April 2025– 31<sup>st</sup> August 2025)**

Particulars	Amount (₹)
Total Income	3,32,67,891.49
Total Expenditure	3,35,59,239.31
Surplus / (Deficit)	(2,91,347.82 )
Total Bank Balance as on 31.08.2025	983,806.12

(Note: Detailed Income & Expenditure Statement, and Bank Reconciliation Statement are annexed herewith as Annexure A & B)

**CONCLUSION / AUDITOR'S OPINION**

Based on the audit procedures performed and documents verified, in my/our opinion, the financial records of Aravali Heights Resident Welfare Association (AHRWA) for the period April 1, 2025, to August 31, 2025:

- i) Present a **true and fair view** of the receipts and payments of the Society.
- ii) Are **free from any material misstatements, financial misuse, or misappropriation.**
- iii) Are maintained in accordance with the applicable legal provisions.

For G TUSHAR AND ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN035707N



TUSHAR GUPTA  
M. No 553589  
Place: - Faridabad  
DATE: 23/09/2025  
UDIN: 25553589BMIZBV7237



**Annexures:**

1. Annexure A – Income & Expenditure Statement (1<sup>st</sup> Apr 2025~ 31<sup>st</sup> Aug 2025)
2. Annexure B – Bank Reconciliation Statement (1<sup>st</sup> Apr 2025~ 31<sup>st</sup> Aug 2025) - NA
3. Annexure C – List of vouchers verified

## Aravali Height Residents Welfare Association

Rwa Office Aravali Height, Sec 24 Dharuhera, Riwari  
Haryana, India-123106

### Income & Expenditure A/c

1-Apr-25 to 31-Mar-26

Particulars	1-Apr-25 to 31-Mar-26	Particulars	1-Apr-25 to 31-Mar-26
<b>Purchase Accounts</b>		<b>Direct Incomes</b>	<b>3,32,47,641.49</b>
Gross Profit c/o	<b>3,32,47,641.49</b>	Cheque Return	(-)1,46,369.00
		Electricity & Maintance	1,73,84,621.00
		Electricity and Repair 3 Upi	90,45,489.00
		Electricity & Maintance	69,63,900.49
	<b>3,32,47,641.49</b>		<b>3,32,47,641.49</b>
<b>Indirect Expenses</b>	<b>3,35,59,239.31</b>	Gross Profit b/f	<b>3,32,47,641.49</b>
Amc My Gate App	21,218.00	<b>Indirect Incomes</b>	<b>20,250.00</b>
Amc of Billing Software	46,000.00	Interest Received	20,250.00
Amc of Park Plus App	1,60,096.00		
Bank Charges	469.31	<b>Nett Loss</b>	<b>2,91,347.82</b>
Battery Purchase	1,27,439.00		
BMR WATER TANKER & GARBAGE COLLECTION	1,37,940.00		
Books Printing	4,590.00		
Car Wheel Lock	5,487.00		
Civil Work Item	65,671.00		
Current Security Service	21,70,209.00		
DG Generator Rent	8,14,200.00		
DG Repair	90,270.00		
Dharam Singh	35,700.00		
Dhbvn Electricity Bill	1,38,48,630.00		
EPFO	5,63,488.00		
ESI	1,88,730.00		
esic, GST & EPFO	(-)83,219.00		
Fire Extingiure Refilling	1,48,149.00		
Flex and Sign Board Printing	38,000.00		
Gst Payable	61,229.00		
Hardware Items	8,91,979.00		
Housekeeping item & stationery	1,89,156.00		
HSD Expense	66,17,061.00		
Lift Amc	9,87,960.00		
Lift Fan	21,830.00		
Motorised Valve to Save Water	55,578.00		
Pest Control	1,17,000.00		
Petty Cash	3,21,042.00		
Printer Rent	38,434.00		
Repair & Maintance	15,52,530.00		
SALARY Staff	38,65,998.00		
Staff Wealfare	2,54,444.00		
submersible pump	39,499.00		
TDS PAYABLE	1,25,658.00		
Water Suplier	12,000.00		
Water Testing	24,774.00		
<b>Total</b>	<b>3,35,59,239.31</b>	<b>Total</b>	<b>3,35,59,239.31</b>



**Annexure C – List of vouchers verified**

<b>Invoice No.</b>	<b>Date</b>	<b>Vender Billing Name</b>	<b>Total Value</b>
CE/2025-26/047	05/01/2025	CHOUDHARY ENTERPRISES	9,250.00
248	17/4/25	OM HARDWARE & SANITARY STORE	673.00
SSP/2024-25/1263	03/09/2025	SS PAINTS	2,650.00
SSP/2025-26/0009	04/03/2025	SS PAINTS	3,436.00
GST25-26/18584	31/5/25	SHRI GANESH TECHNOLOGIES	14,500.00
381	26/4/25	OM HARDWARE & SANITARY STORE	7,097.70
80	30/5/25	EFFECTIVE PEST CONTROL	11,800.00
81	30/5/25	EFFECTIVE PEST CONTROL	11,800.00
AEL/25-26/254	24/5/25	ASIA ENVIRO LAB	24,774.00
40	08/05/2025	DHARAM SINGH ELECTRONIC	35,700.00
PES/25-26/45	16/5/2025	PIYUSH ENTERPRISES SOLUTION	3,822.00
188	10/08/2025	SATPAL SINGH	17,845.00
190	10/08/2025	SATPAL SINGH	7,934.00
OM/2025-26/1676	22/8/25	OM STEELS	19,164.00
247	05/08/2025	MONA POWER TRADING	129,800.00
6	02/08/2025	JBMR WATER TANKER& GARBAGE	22,000.00
261	23/8/24	MONA POWER TRADING	141,600.00
155	30/6/25	EFFECTIVE PEST CONTROL	11,800.00
154	30/6/25	EFFECTIVE PEST CONTROL	5,900.00
294/2025-26	29/6/25	BHARTI BATTERY HOUSE	17,984.00
457	20/6/25	PIXEL PRINTERS	7,130.00
141	14/6/2025	MAURYA ELECTRICALS	4,720.00
203	26/7/25	MONA POWER TRADING	141,600.00
HR02042500445	14/6/25	JOHNSON LIFTS PRIVATE LIMITED	200,998.20
HR02042500444	14/6/25	JOHNSON LIFTS PRIVATE LIMITED	200,998.20

