



AKGS AND ASSOCIATES

Chartered Accountants

1-H-60, B.P., N.I.T., Faridabad-121001 Haryana


Phone :0129-4025649

To
The Members,
SRS Residency- Resident Welfare Association,
Sector-88, Greater Faridabad,
Haryana -121002

- 1 We have examined the **Balance Sheet** as at 31/03/2020, and the **Income and Expenditure Account** for the period from 01/04/2019 to 31/03/2020, attached herewith of SRS RESIDENCY- RESIDENT WELFARE ASSOCIATION, SECTOR 88, GREATER FARIDABAD, HARYANA-121002.
2. We certify that the Balance Sheet and the Income and Expenditure Account are in agreement with the books of account maintained at its office at SECTOR 88, GREATER FARIDABAD, HARYANA-121002.
3. We report the following:
 - (A) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of the audit. However, the balances of Sundry Debtors/Creditors and Loans & Advances are subject to Confirmation from the parties.
 - (B) In our opinion, proper books of account have been kept by the Society so far as appears from our examination of the books.
 - (C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes/annexure(s) and our further audit observations thereon, give a true and fair view:-
 - (i) in the case of the Balance Sheet, of the state of the affairs of the Society as at 31st March, 2020 and
 - (ii) in the case of the Income and Expenditure account of the Surplus of the Society for the year ended on that date.
 - (iii) the audit work was performed on test check basis in accordance with the Standards for the Professional Practice of Auditing and included such tests and appraisals of the various policies, procedures, systems and methods as were considered necessary.

For AKGS & Associates
Chartered Accountants
F.R.N.: 007762N

UDIN: 21084020AAAAAH8299


Rajendra Ahuja
(Partner)
M. No. 084020

Place: Faridabad
Date: 17.01.2021

1. FIXED ASSETS:

The Fixed Assets Register is not maintained and no physical verification of the fixed assets is conducted during the financial year 2019-20. There should be specific policy regarding capitalization of fixed assets. A policy in this regard should be formulated.

2. MEMBERSHIP AND ASSOCIATION OF APARTMENT OWNERS:

As per Chapter II clause-6 of Memorandum of Association and Bye-laws of the RWA regarding terms of admission of members that every person who owns an apartment in the SRS Residency, Sector- 88, Faridabad and has executed respective declaration pursuant to Clause 3 of the bye-laws submitting the apartment to the provisions of Haryana Apartment Ownership Act, 1983, shall be a member of the association and shall pay a sum of Rs. 500/- as membership fee.

It has been observed that no such membership fee has been received from the members and no share certificate has been issued as provided in the bye-laws.

3. SUSPENSE ENTRIES:

There are number of entries total amounting to Rs.3,43,622.53 in the suspense account which are outstanding since long. It is informed that these entries could not be adjusted / settled due to non-availability of certain information.

4. DEBIT BALANCES OUTSTANDING SINCE LONG:

Following debit balances are outstanding in the books of accounts since long:

Sr. No.	Name of Parties	Amount (Rs.)
1.	CIS ELECTRICALS PVT LTD.	21240.00
2.	POWER ENGINEERS & CONSULTANTS	7740.00
3.	SHAKTI & Co.	50000.00
4.	UTTAM ENGINEERING WORKS	59000.00

5. LATEST VALID AGREEMENTS:

The RWA is availing various services from the following parties:

<u>Party Name</u>	<u>Services availing</u>
1. Indian Security Services	Security Services
2. Cloud Security Services Pvt. Ltd.	Housekeeping and facility Services
3. Johnson Private Limited	Lift Maintenance Services
4. Enhance Ecotech Solutions Pvt. Ltd.	STP Maintenance
5. Elmax Electrotech	AMC of Prepaid Electric Meters
6. Raj & Associates	Legal Consultancy Services

As the latest valid agreements with above stated service providers are not available, the terms and conditions/financial rates payable could not be properly verified.

6. MAINTENANCE AGENCY "CLOUD SECURITY PVT. LTD.":

The RWA has engaged an agency named Cloud Security Private Limited for providing common area maintenance services (Man Power Services) in the residential compound of the RWA. The agency is submitting a monthly Invoice on account of services provided including GST@18%. An amount of Rs. 76,06,114.40 is payable to the agency as on 31.03.2020. In the absence of relevant records we are not able to verify whether the agency is compliant with all the statutory provisions and statues such as ESIC Act, EPF Act, and other labor laws as applicable.



Further, as per the Indirect Tax Laws applicable in the country, the agency appointed has to charge and deposit Goods & Service Tax (GST) on the Man Power Services provided to the RWA. But according to GSTR-2A of RWA, the maintenance agency as stated above has not deposited GST charged from RWA on its invoices amounting to Rs.51,68,597/- from July, 2017 upto the month of March, 2020.

7. MAINTENANCE AGENCY "INDIAN SECURITY SERVICES":

The RWA has engaged an agency named Indian Security Services for providing security services (Man Power Services) in the residential precincts of the RWA. An amount of Rs.30,84,130/- is payable to the agency as on 31.03.2020. An amount of Rs.14,23,539/- debited to the party on the basis of balance confirmation received from the party.

In the absence of relevant records, we are not able to verify whether the agency is compliant with all the statutory provisions and statues such as ESIC Act, EPF Act, and other labor laws as applicable.

8. CREDIT BALANCES OUTSTANDING SINCE LONG:

Following credit balances are outstanding in the books of accounts since long. These ledger accounts and balances thereof are subject to reconciliation and confirmation from the parties.

Sr. No.	Name of Parties	Amount (Rs.)
1.	Cloud Security Private Limited	76,06,114.40
2.	HSF & Intellicare	42,96,701.56
3.	Indian Security Services	30,84,130.00
4.	Vaishno Electrical Works	96,329.50
5.	Raj Associates	20,250.00

9. GOODS & SERVICE TAX /TDS

There was delay in deposit of GST/TDS by the RWA due to which relevant GST Returns were also filed after due dates But Quarterly Returns of TDS were filed on time. Therefore, interest and delay filing fee (for GST returns only) were paid.

INTEREST AND LATE FEE ON GST/INCOME TAX:

Related to returns upto the month of Oct. 2019

Related to returns of Nov. 2019 onwards.

Total

Amount(Rs.)

3,11,847

10,408

3,22,255

11. INTERNAL CONTROL SYSTEM:

Adequacy of Internal Control System needs to be strengthened; improvement and corrective steps are desired in respect of the followings:

- That the cash book should be written promptly and should be signed on daily basis after verification of receipts and payments by one of the members of the governing body authorized in this behalf.
- That amount of cash balance exceeding Rs.20,000/- has to be deposited with bank on daily / regular basis.
- That procedures and policies regarding approval and sanction of purchases of services/repairing and material and other day to day petty expenses by authorized committee of the executive members.



- d. Procedures and policies regarding charging of rent in respect of club booking, letting of premises / space such as shops, advertisement and cultural/social activities.
- e. Procedure and policies regarding mutation of flats / shops etcetera in the records of RWA in case of sale / transfer and charging of mutation fee thereof.
- f. Procedure and policies regarding days, timings and shifting fee from tenants and/or flat owners.
- g. The agreements with maintenance and security agencies should be re-negotiated keeping in view the changing requirements.
- h. The attendance of man-power employed should be verified on surprise test check basis.
- i. The society has incurred huge generator running and diesel expenses. There should be specific guidelines, policies and procedures for purchase, receipt, storage and issue of the stock and verification of consumption of these items in order to avoid leakage and pilferage. Further, diesel received and consumed should be technically verified and reviewed.
- j. The RWA is making regular purchases of consumable stores such as electrical items, common area maintenance items, spare parts, Gym and hardware items etcetera. There should be an adequate system regarding their requisition, purchases, receipt, storage, issue for consumption and verification of consumption in order to avoid leakage & pilferage and to control the overall expenses.
- k. Procedure and policies regarding identification, storage and sale of scrap / obsolete items of material, inventories and fixed assets etc

12. LEGAL / COURT CASES:

Certain service providers and vendors have filed legal petitions/ claims against RWA with different courts/ arbitrators for unpaid / disputed payments w.r.t. goods and services supplied to RWA. The financial liabilities on account of such petitions / claims / awards could not be ascertained / quantified due to non-availability of information on these pending cases.



SRS RESIDENCY- RWA
Below Tower C-9 Ramp, SRS Residency, Sector-88, Greater Faridabad-121002
BALANCE SHEET AS AT 31.03.2020

LIABILITIES	AMOUNT (₹) AS ON		ASSETS	AMOUNT (₹) AS ON	
	31.03.2020	31.03.2019		31.03.2020	31.03.2019
CAPITAL ACCOUNT			FIXED ASSETS		
OPENING BALANCE DIFF. A/C (B/F)	1,43,38,696	1,43,38,696	(As per Annexure Enclosed)	21,60,094	16,94,644
NON-CURRENT LIABILITIES			CURRENT ASSETS, LOANS & ADVANCES		
INTEREST FREE MAINTENANCE SECURITY	6,65,18,704	6,65,18,704	CURRENT ASSETS		
CURRENT LIABILITIES			SUNDRY DEBTORS AND OTHER		
SUNDRY CREDITORS	1,61,33,102	2,18,71,085	AMOUNT RECEIVABLE	1,78,60,962	1,84,11,012
(As per Annexure Enclosed)			(As per Annexure Enclosed)		
EXPENSES PAYABLE	17,74,870	28,28,135	PREPAID EXPENSES	33,082	10,165
(As per Annexure Enclosed)			CASH & BANK BALANCE :		
RENT SECURITY RECEIVED	6,200	6,200	CASH IN HAND	38,818	90,589
ADVANCE CLUB BOOKING RECD.	1,560	-	BALANCES WITH BANKS:		
GST PAYABLE	3,53,842	9,82,785	SAVING BANK A/C	23,55,359	3,90,338
TDS PAYABLE	73,086	2,03,938	FDR WITH FEDERAL BANK	4,16,918	-
DG INTALLATION CONTRIBUTEION	2,12,712	1,92,875	LOANS & ADVANCES		
(From Residents of Tower P-9)			SRS REAL ESTATE LIMITED (B/F)	6,65,18,704	6,65,18,704
			(Against IFMS)		
			GST CASH LEDGER BALANCE	2,802	9,940
			TDS F.Y. 2018-19	-	73,875
			TDS F.Y. 2019-20	50,903	-
			ADVANCE INCOME TAX	1,70,000	-
			EXCESS OF EXPENDITURE OVER INCOME:		
			Opening Balance B/F 01.04.2019	1,97,43,151	1,95,83,211
			Less/Add: Surplus/Deficit for the Year	(99,38,020)	1,59,940
				98,05,131	1,97,43,151
Total	9,94,12,772	10,69,42,418	Total	9,94,12,772	10,69,42,418

Notes:


- The figure of IFMS with builder (SRS Real Estate Limited) was compiled and incorporated in the financial statements for the year ending on 31.03.2017 on the basis of legal claims filed against the builder with judicial authorities. And the same has been brought forward in the current year's books of accounts. Further this figure is subject to confirmation from builder. The interest on IFMS amount for the year has not been provided.
- Opening Balance difference account in the "Capital account" consist of balances of Flat Owners provided by Roto Power Projects Pvt. Ltd., Debit Balance in the saving Bank accounts with the Federal Bank Limited as on 01.04.2016 and written down value of Fixed Assets as on 31.03.2016 as per information and records provided. This difference in opening balances is brought forward from previous year's balance sheet of 31.03.2019.
- Interest receivable from SRS Real Estate Limited on the amount of IFMS as shown in annexure was taken into accounts on the basis of Form-26AS of Income Tax Department for the Financial Year 2016-17.
- Amount of opening balances of "SUNDRY PAYMENTS / CHEQUES BEFORE 10.10.16" and "SUNDRY RECEIPTS / CHEQUES BEFORE 10.10.16" are netted-off and balance of Rs. 44251/- transferred to misc. expenses and debited to income and expenditure account.

As per our Report of even date annexed.

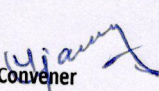

For AKGS & Associates

Chartered Accountants

F.R.N. - 0007762N


Rajendra Ahuja
(Partner)
M. No. 084020
Place: Faridabad
Date: 17.01.2021
UDIN: 21084020AAAAH8299

For SRS Residency- Resident Welfare Association


Convener

Member
(adhoc committee members)


Member

SRS RESIDENCY- RWA

Below Tower C-9 Ramp, SRS Residency, Sector-88, Greater Faridabad-121002

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31.03.2020

EXPENDITURE	AMOUNT (₹) FOR THE YEAR ENDING ON		INCOME	AMOUNT (₹) FOR THE YEAR ENDING ON	
	31-Mar-20	31-Mar-19		31-Mar-20	31-Mar-19
REPAIR & MAINTENANCE :			MAINTENANCE CHARGES (CAM)	4,33,85,232	4,11,00,515
CLOUD MONTHLY MAINTENANCE	93,71,864	1,01,02,781	CLUB AND OTHER	22,93,026	23,92,807
HT LINE	22,000	4,91,368	MISC INCOME		
LIFT	25,38,684	25,57,377	ELECTRICITY CHARGES :		
ELECTRIC ITEMS	5,54,475	6,45,212	D.G.	26,98,907	35,97,557
ELECTRIC MOTOR	1,83,875	2,21,633	DHBVN	2,01,30,891	1,88,86,202
GENERATOR	1,02,972	2,34,072	RECHARGE	24,86,550	24,46,983
STP PLANT MAINTENANCE & TANKER EXP	8,27,256	27,02,401	INTEREST RECEIVED FROM:		
CIVIL AND BUILDING	18,05,065	7,64,188	SAVING BANK ACCOUNTs	61,860	39,799
OTHER REPAIR & MAINTENANCE	3,80,585	12,64,926	FLATS OWNERS	24,27,639	17,80,945
GYM/CLUB/SWIMMING POOL EXPENSES	1,60,417	2,53,641	RENTAL INCOME FROM:		
DIESEL	17,04,943	32,92,799	BHARTI AIRTEL	4,01,069	3,45,000
GST INELIGIBLE	46,57,233	54,19,852	CLUB HOUSE SHOP	-	1,01,694
INCOME TAX PAID	2,65,959	3,83,730	ATM RENT	40,678	40,678
LEGAL & PROFESSIONAL CHARGES	5,98,950	18,97,217	TATA SKY BROADBAND	-	2,03,390
MIS. EXPENSES (ANNEXURE ENCLOSED)	5,66,702	1,20,800	ABBIE IT MART PVT. LTD.	19,000	95,000
OFFICE EXPENSES	98,205	81,421	C-9 BASEMENT	70,000	63,765
FESTIVAL EXPENSES	82,628	44,263	CANOPY RENT	1,44,585	1,27,015
SALARY AND EMPLOYEES COST	14,25,390	15,88,160	STP MAINTENANCE / RECOMMISSIONING:	1,95,661	1,72,881
SECURITY SERVICES	87,54,836	1,05,29,544	EXCESS OF INCOME OVER EXPENDITURE	-	1,59,940
STATUTORY AUDIT FEE	60,000	60,000			
SPECIAL AUDIT FEE	1,20,000	-			
DEPRECIATION ON FIXED ASSETS	3,00,303	2,18,714			
ELECTRICITY CHARGES	2,94,38,558	2,75,68,245			
PRINTING & STATIONARY	61,104	1,62,912			
GBM/SGM/AGM EXPENSES	12,820	69,685			
PRIOR PERIOD EXPENSES	-	8,31,908			
INTEREST AND LATE FEE ON GST/INCOME TAX:					
Related to returns upto the month of Oct. 2019	3,11,847	47,302			
Related to returns of Nov. 2019 onwards.	10,408	-			
EXCESS OF INCOME OVER EXPENDITURE	99,38,020	-			
Total	7,43,55,098	7,15,54,172	Total	7,43,55,098	7,15,54,172

As per our Report of even date annexed.

For AKGS & Associates

Chartered Accountants

F.R.N. - 0007762N

M. No. 084020

Place: Faridabad

Date: 17.01.2021

UDIN: 21084020AAAAAH8299

For SRS Residency- Resident Welfare Association

Convener

Member

Member

(adhoc committee members)

SRS RESIDENCY- RWA

Below Tower C-9 Ramp, SRS Residency, Sector-88, Greater Faridabad-121002

ANNEXURES TO BALANCE SHEET AS AT 31.03.2020

SUNDRY CREDITORS

	AMOUNT (₹) AS ON	
	31-Mar-20	31-Mar-19
AKGS & ASSOCIATES	64,800	-
ACTIVE SPORTS & FITNESS	-	40,757
CLOUD SECURITY PVT.LTD.	76,06,114	74,87,105
DOLPHIN SOLID WASTE MANAGEMENT PVT. LTD.	20,000	5,000
ELMAX ELECTROTECH	14,885	-
ENHANCE ECOTECH SOLUTION PVT. LTD.(FBD)	1,93,092	1,97,040
GEE DEE FILLING STATION	-	49,168
GUPTA PAINTS & HARDWARE STORE	84,918	-
HR 87	1,00,840	-
HSF & INTELICARE A/C PAYMENTS	42,96,702	34,87,485
INDIAN SECURITY SERVICE	30,84,130	47,35,799
JAIFER FIRE & FABRICATION WORKS	4,220	-
JAI DURGA ELECTRICAL & H/W STORE	6,568	48,606
JAI DURGA HARDWARE AND SANITARY STORE	4,790	-
JANTA SANITARY & H/W STORE	-	75,991
JOHNSON LIFTS PVT.LTD.	3,89,750	3,37,447
KESHAV ENTERPRISES	24,000	7,800
KHUSHBOO NURSERY	6,040	-
MUKESH PLASTICS	27,443	-
NIBRASH AHMED & ASSOCIATES	16,000	-
PRINT PASSION	14,160	-
RAJ & ASSOCIATES	20,250	-
RAJANI ENGINEERS	-	79,296
SAFETY SOLUTIONS	18,018	-
SANJAY ENGINEERING WORKS	-	8,850
SKG INDIA	-	1,40,741
THAKURAL ELECTRIC WORKS	-	1,48,339
VAISHNAVI TRADINGS COMPANY	3,250	-
VAISHNO ELECTRICAL WORKS	96,330	96,330
VIJAY GHANDI BUILDING MATERIAL	36,803	-
SUNDRY RECEIPTS / CHEQUES BEFORE 10.10.16	-	49,25,331
	1,61,33,102	2,18,71,085

EXPENSES PAYABLE

	AMOUNT (₹) AS ON	
	31-Mar-20	31-Mar-19
SALARIES PAYABLE	1,16,780	1,06,990
ELECTRICITY CHARGES PAYABLE (DHBVN)	14,29,600	14,64,697
HT LINE REPAIR CHARGES	-	7,27,908
STP EXPENSES PAYABLE (UNBILLED) (PROVISION)	40,500	48,000
PROFESSIONAL CHARGES PAYABLE	20,790	20,790
STATUTORY AUDIT FEE PAYABLE	1,20,000	1,20,000
LEGAL EXPENSES PAYABLE	-	33,750
PROVISION FOR LEGAL EXPENSES	-	3,06,000
GST AUDIT FEE PAYABLE	47,200	-
	17,74,870	28,28,135



Signature

Signature

Signature

Signature

SRS RESIDENCY- RWA

Below Tower C-9 Ramp, SRS Residency, Sector-88, Greater Faridabad-121002

ANNEXURES TO BALANCE SHEET AS AT 31.03.2020

<u>SUNDRY DEBTORS & OTHER RECEIVABLES</u>	<u>AMOUNT (₹) AS ON</u>	
	31-Mar-20	31-Mar-19
FLAT / VILLA OWNERS	1,51,15,378	1,11,73,756
SHOPS/RAMP/PRESS	2,19,918	74,183
ELECTRICITY CHARGES RECEIVABLE-DG	1,64,789	1,68,745
ELECTRICITY CHARGES RECEIVABLE-MAIN	8,77,742	8,62,768
SUNDRY PAYMENTS / CHEQUES BEFORE 10.10.16	-	49,69,582
INTEREST RECEIVABLE FROM BUILDER (F.Y. 16-17)	8,34,782	8,34,782
RENT RECEIVABLE	-	38,000
RBS POWER SOLUTION	-	2,950
SRS INTERNATIONAL SCHOOL	2,14,193	1,16,840
AGGARWAL VIDYA SOCIETY	7,080	-
CIS ELECTRICALS PVT LTD.	21,240	-
CROSS FLOW INDIA	-	1,36,000
NIRBASH AHMAD & ASSOCIATES	-	18,000
POWER ENGINEERS & CONSULTANTS	7,740	7,740
SHAKTI & CO.	50,000	-
SPORTS ACTIVITY FUND	-	7,666
UTTAM ENGINEERING WORKS	59,000	-
V. M. ENTERPRISES	2,89,100	-
	<u>1,78,60,962</u>	<u>1,84,11,012</u>

<u>MISC. EXPENSES</u>	<u>AMOUNT (₹) AS ON</u>	
	31-Mar-20	31-Mar-19
ROUND OFF **	39,387	(2,98,349)
CARTAGE	25,700	11,697
HORTICULTURE EXP.	28,430	30,620
HOUSE KEEPING EXP.	3,23,406	2,52,291
BANK CHARGES	17,746	9,502
MISC NON GST EXP.	9,221	48,433
COMPUTER REPAIR (WINDOW INSTALLATION ETC.)	1,050	-
CONVEYANCE EXP.	51,806	66,606
SUNDRY PAYMENTS / SUNDRY RECEIPTS BEFORE 10.10.2016	44,251	-
SUNDRY DEBTORS W/OFF	25,705	-
	<u>5,66,702</u>	<u>1,20,800</u>

ROUND OFF **

The figure of the financial year 2018-19 also includes amount of Sundry Creditors written back.



4/10/20

Vishal Jadhav

Ch. M. S.

SRS RESIDENCY- RWA
Below Tower C-9 Ramp, SRS Residency, Sector-88, Greater Faridabad-121002
FIXED ASSETS CHART

Particulars	Rate of Depreiation	WDV as on 01/04/2019	Addition		Deduction	Total	Dep for the Year	WDV as on 31/03/2020
			More than 180 Days	Less than 180 Days				
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ALLUMINIUM LEDDER	15%	0	0	22,000	0	22,000	1,650	20,350
BATTERIES	LIFE BASE	0	23,081	63,540	0	86,621	18,283	68,338
CCTV CAMERA	15%	32,267	65,886	7,800	0	1,05,953	15,308	90,645
COMPUTER & EQUIPMENTS	40%	2,878	0	0	0	2,878	1,151	1,727
DVD	15%	596	0	0	0	596	89	507
FACE AND FINGER PRINT SCANNER	15%	0	0	11,499	0	11,499	862	10,637
FAN	10%	38,521	1,15,270	0	0	1,53,791	15,379	1,38,412
FIXTURES	10%	37,800	0	0	0	37,800	3,780	34,020
FURNITURE	10%	79,204	0	15,775	0	94,979	8,709	86,270
HEALTH EQUIPMENT	15%	12,497	0	7,000	0	19,497	2,400	17,097
HILTI MACHINE	15%	0	0	12,400	0	12,400	930	11,470
JALI MATERIAL	15%	0	30,580	2,16,631	0	2,47,211	20,834	2,26,377
MONOBLOCK PUMP	15%	51,596	19,500	58,050	0	1,29,146	15,018	1,14,128
NALI COVERS	15%	3,55,236	0	0	0	3,55,236	53,285	3,01,951
PRINTER	40%	2,253	0	0	0	2,253	901	1,352
R.O. SYSTEM	15%	22,242	0	14,150	0	36,392	4,398	31,994
RAILING	15%	96,628	0	0	0	96,628	14,494	82,134
SAFTY KIT FOR WINDOW CLEANING	15%	0	0	21,500	0	21,500	1,613	19,887
SAFTY BERICATE	15%	90,777	0	0	0	90,777	13,617	77,160
SHED	10%	7,37,341	0	0	0	7,37,341	73,734	6,63,607
SOFTWARE	40%	22,212	10,800	0	0	33,012	13,205	19,807
STABLIZER	15%	4,698	0	0	0	4,698	705	3,993
SUBMERSIBLE PUMP	15%	14,659	0	0	0	14,659	2,199	12,460
THREE WAY INTERCOME SPEAKER	15%	0	0	17,390	0	17,390	1,304	16,086
TT TABLE	15%	0	0	32,900	0	32,900	2,468	30,432
U. P. S.	15%	8,795	0	0	0	8,795	1,319	7,476
WATER COOLER	15%	68,991	0	0	0	68,991	10,349	58,642
WELDING MACHINE	15%	8,228	0	0	0	8,228	1,234	6,994
WHEEL LOCKS	15%	7,225	0	0	0	7,225	1,084	6,141
Total		16,94,644	2,65,117	5,00,635	0	24,60,396	3,00,303	21,60,094



Gyan

Vijay Kumar

Prakash