

THE TALAGANG CGHS LTD.  
PLOT NO. 49, SECTOR-13, ROHINI, DELHI-110085  
NEELKANTH APARTMENTS

ACCOUNTING POLICY

Effective from : 01.04.2024

Sr. No.	Accounting Head	Nature of expenses incurred	Sr. No.	Accounting Head	Nature / Source of Income
1	Display Board	Expenses towards Notice Board/MC List Display Board/ Singages/ Parking Board/ Flat Numbering Plate etc.	1	Interest on Late payment of Maint	
2	Repair & Maint. - Gernator	All expenses related to Gernator Maintenance. For example LED Bulb replaced in Gernator House, Maint of Gernator House , Fuel for Gernator etc	2	Interest on Late payment of car parking	
3	Repair & Maint. - Pump House	All expenses related to Pump Maintenance. For example LED Bulb replaced in Pump House, Maint of Pump House etc.	3	Interest on Saving bank account	
4	Repair & Maint. - Building	Expenses related Building Maintenance , Stair Maint ,etc	4	Interest on FDR's	
5	Repair and Maint. - Electric	Cost towards maintenance of common area light like wire, bulb, tublight labour charges etc.	5	Penalty on delay in Maint Payment	Penalty will be charged @ 15% If member does not make the payment of maint and other charges, one time demand even after closing the financial year in which its demanded raised or pertain
6	Repair & Maint. - Computers	Cost towards Maintenance the computers/leftop etc to keep it in running conditions.	6	Penalty on delay in Car Parking chg. Payment	Penalty will be charged @ 15% If member does not make the payment of car parking charges even after closing of the financial year in which its demanded or pertain.
7	Repair & Maint. - Lift	Cost towards maintain the lift including the lift civil work expenses	7	Penalty on without tag parking	If any member park his car without tag in society premises for whole night then Rs. 1000/- per day will be charges as penalty. Whole night mean 11pm to 5 am of the next morning.
8	Sanitary Expenses	All expenses relating to plumbing including water pipe maint etc	8	Advertisement facility fee	Advertisement facility given to Advertisement agency in society. To Bill with GST @18%
9	Annual Maint. Contract - Lift	Towards cost of lift AMC including GST charged by Vendor	9	Maint. Contribution from Members	Amt recived fror Members Cat. wise A-B-C-D
10	Annual Maint. Contract - CCTV	Towards cost of CCTV AMC including GST charged by Vendor	10	MISC INCOME	In come which cannot booked under other accounting head.
11	Salary & Wages - Gardners	Gardners Salary/Deepawali bonus/incentive etc			
12	Security Expenses	Cost of Security Gards including GST charges			
13	Security Exp - Car parking	Cost of Security Gards to take care the Car parked in the society and outside the society without GST ( GST input to be claimed )			
14	Gardening Exp.	All expenses to maintain the park, tree, flowers like cost of mud, khad etc.			

For The Talagang Co-op Group Housing Society Ltd.

Secretary

15	Salary Exp	Staff Salary/Deepawali bonus/incentive etc		
16	Accounting Charges	Amount paid to Mukesh to toward Maintain the books of accounts		
17	Salary and wages - Sweepers	Sweepers Salary/Deepawali bonus/incentive etc		
18	Cleaning expenses	Cost of material used for cleaning the society-like Duster etc. Including monthly paid to collect door to door garbages		
19	Subscription and Membership	Membership fee payment		
20	Staff Welfare exp	Tea, coffee, snack, lunch, cookies & any other expenses towards welfare of staff		
21	Office Expenses	Misc expenses to maintain the office		
22	Legal expenses - Advocate	Advocate fee for various society cases		
23	Legal & Prof exp	Other legal expenses excuding advocate fee		
24	Malba Removal Exp	Cost of Malva Removal from society premises		

NOTE :-

1. All Payment made to Vendor should be account for through Vendor
2. Vendors Bills should be booked throught JV. All Voucher should be supported with original Bill/receipt/othe detail duly approved as per authority matrix.

3. Voucher numbering is mandatory

4. Members whose payment is overdue should be intimated by formal demand letters supported with Account statement. Where ever possible office should ensure to take the confirmation that demand letter delivered. If concern person refuse to take the demand letter then office should send the demand letter by Speed Post.

5. All cash payment should be duly acknowledged by cash receiver

6. Single Cash payment should not be more than 10,000/-

7. Maximum cash in hand should not be more than 50,000/- Day cash receipt should be deposit in bank very next working day.

For The Talagang Co-op Group Housing Society Ltd.

SUNIL KUMAR  
GARG  
(SECRETARY)

Secretary