

Phone: +91-40-23326118 6-2-975, Flat # 111, Block-A, Kushal Towers, Khairatabad, Hyderabad-500 004. E-mail: pvaca hyd@yahoo.co.in

#### **AUDIT REPORT**

To
The Members,
Jal Vayu Vihar House Owners
Welfare Association (JVVHOWA)
Kukatpally,
Hyderabad- 500 085.

We have audited the Balance Sheet of JAL VAYU VIHAR HOUSE OWNERS WELFARE ASSOCIATION (JVVHOWA) formerly known as THE JAL VAYU VIHAR APARTMENTS OWENERS ASSOCIATION (Regd No. 4167/1992), Kukatpally, Hyderabad, as at 31st March 2019 and Income and Expenditure account for the year ended on that date which are in agreement with the books of accounts maintained by the said society. These financial statements are the responsibility of the Society's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion

- (a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- (b) In our opinion, proper books of accounts as required by law have been kept by the Society so far as appears from our examination of the books of accounts;
- (c) The Balance Sheet dealt with by this report are in agreement with the books of accounts;
- (d) In our opinion, the Balance Sheet of the society comply with the Accounting Standards as are applicable under the law.



- (e) In our opinion and to the best of our information and according to explanations given to us, the said accounts, read together with Significant Accounting Policies and Notes forming part of Accounts, give the information required by the Act that are applicable to the societies, and give a true and fair view in conformity with the accounting principles generally accepted in India,
  - 1. In the case of the Balance sheet of the state of affairs of the above named society as at 31<sup>st</sup> march 2019.
  - 2. In the case of Income and Expenditure account, excess of income over the expenditure for the period ended 31<sup>st</sup> March 2019.

Firm Reg. No 005603S

HYD.

For P.VISWANADH & ASSOCIATES, Chartered Accountants,

Firm Regn No. 005603S

Place: Hyderabad Date: 05/07/2019

P.VISWANADH Proprietor

Membeship 028786

# JAL VAYU VIHAR HOUSE OWNERS WELFARE ASSOCIATION (Formerly known as Jal Vayu Vihar Apartment Owners Assolcation) (Regd No. 4167/92, Kukatpally, Hyderabad -500085)

| ANCE S | SHEET AS AT 31ST MARCH, 2019                         |           | As at 31-0               | 03-2019      | As at 31-0               |             |
|--------|--|-----------|--------------------------|--------------|--------------------------|-------------|
|        | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1                | C-L No    | Rs.                      | Rs.          | Rs.                      | Rs.         |
| l No.  |  | Sch No.   | 1/3.                     |              |                          |             |
| 1      | SOURCES<br>CORPUS FUND                               | 1         | - 100 E                  | 12574635.20  | Ţ                        | 12574635.20 |
|        | GENERAL RESERVE EXCESS OF INCOME OVER EXP.           | 2         |                          | 8453712.04   |                          | 6824206.68  |
|        | TOTAL  |           | l E                      | 21028347.24  |                          | 19398841.88 |
|        |  |           |                          |              | 1                        |             |
| 11     | APPLICATION OF FUNDS FIXED ASSETS                    | 3         | 5857615.98               |              | 5693144.84               |             |
|        | GROSS BLOCK<br>Less: DEPRECIATION                    |           | 703984.00                | 5153631.98   | 659179.87                | 5033964.9   |
|        |  |           |                          |              |                          | 0.0         |
|        | CAPITAL WORK IN PROGESS                              | 4         |                          | 292384.00    |                          | 12190170.0  |
|        | INVESTMENT   | 5         | 2.1                      | 14331031.00  |                          | 12190170.0  |
|        | CURRENT ASSETS, LOANS AND ADVANCES                   | 6         |                          | 100 K        | ø                        |             |
|        | ADVANCES   |           |                          |              | + + 1                    |             |
|        | RECEIVABLES & OTHER CURRENT ASSETS                   | e m       | 1081137.00               | 1            | 919196.00                |             |
|        | ACCRUED INTEREST ON FIXED                            |           | 86033.00                 | 1 200        | 1009341.00               |             |
|        | DEPOSITS   |           |                          |              | 116609.91                |             |
|        | CASH AND BANK BALANCES MISCELLANEOUS EXPENSES(ASSET) | n (8.60m) | .305015.26               |              | 0                        |             |
|        | LOANS AND ADVANCES                                   | E .       | 1368839.00<br>2841024.26 |              | 1285368.00<br>3330514.91 |             |
|        | CURRENT LIABILITIES AND                              | 7         | 7                        |              | f.                       |             |
|        | DEPOSITS AND OTHER PAYABLE                           |           | 498200.00                |              | 228000.00                |             |
|        | OTHER LIABLITIES AND PROVISIONS                      |           | 1091524.00               | The state of | 927808.00                | . (-        |
|        | and the second second                                |           | 1589724.00               | 1251300.26   | 1155808.00               | 2174706     |
|        | NET CURRENT ASSETS                                   | . 11      | 17.7                     | 1 1 1 W      | 20.5                     |             |
| 111    | NOTES TO ACCOUNTS                                    | 14        | H 10 7 7                 | 7 d)         | W To                     | 19398841    |
|        | TOTAL JADH &   | 1600      |                          | 21028347.24  | your mark                | 19398841    |

for P. Viswanadh & Associates .

(CA. P.Viswanadh)

Proprietor

Member ship No. 028786

Firm Regn. No. 005603S

Place:

Hyderabad

05-07-2019 Date:

President

Firm Reg. No

0056038 HYD.

JAL VAYU VIHAR HOUSE OWNERS WELFARE **ASSOCIATION** Kut:atoelly Hvd-85

ASSOCIATION

Kukatoally, Hyd-85

Trègéurer JAL VANU VIHAR HOUSE OWNERS WELFARE **ASSOCIATION** Kukatpally, Hyd-85.

# JAL VAYU VIHAR HOUSE OWNERS WELFARE ASSOCIATION

(Formerly known as Jal Vayu Vihar Apartment Owners Assoication)

(Regd No. 4167/92, Kukatpally, Hyderabad -500085)

|                |           |             | T FOR THE YEA  | - WEAR FAIRE   | D 24 D2 2010  |
|----------------|-----------|-------------|----------------|----------------|---------------|
|                |           | DF ACCOUNT  | IT FOR THE VEX | D VEAR FRIDE   | 11 71-02-2013 |
| THE COURSE ARE | CADPWILLI | RE VILLILIA | II HIK IME TEA | V I FULL FLIDE | 0 02 00       |
|                |           |             |                |                |               |

| SI No.  | INCOME AND EXPENDITURE ACCOUNTS   | Sch No. | For the year ended 31st March, 2019 | For the year ended<br>31st March, 2018 |
|---------|-----------------------------------|---------|-------------------------------------|--|
| SI 140, | Particulars                       |         | Rs.                                 | Rs.                                    |
|         | INCOME                            | NOSC.   |                                     |  |
| . 1     | INCOME  MAINTENANCE CHARGES       |         | 3431200.00                          | 3150400.00                             |
|         | INTEREST                          | 8       | 939703.00                           | 977502.00                              |
|         | OTHER INCOME                      | 9       | 6326897.00                          | 4028330.00                             |
|         | TOTAL                             |         | 10697800.00                         | 8156232.00                             |
|         | TOTAL                             |         |                                     |  |
| II      | EXPENDITURE                       |         |                                     |  |
|         | MAINTENANCE EXPENSES              | 10      | 4566145.00                          | 4592739.00                             |
|         | ESTABLISHMENT EXPENSES            | 11      | 3283099.65                          | 3001552.71                             |
|         | AUDIT FEE                         | 12      | 35400.00                            | 35400.00                               |
|         | DEPRECIATION                      | 3       | 703984.00                           | 659179.87                              |
|         |                                   |         | 8588628.65                          | 8288871.58                             |
| 111     | EXCESS OF INCOME OVER EXPENDITURE |         | 2109171.35                          | -132639.58                             |
|         | PROVISION FOR INCOME TAX          |         | 479666.00                           | 415673.00                              |
|         | BALANCE T/D TO BALANCE SHEET      | 1 10%   | 1629505.35                          | -548312 58                             |

for P. Viswanadh & Associates Chartered Accountants

(CA. P.Viswanadh)

Proprietor

Member ship No. 028786

Firm Regn. No. 005603S

Place:

Hyderabad

Date:

05-07-2019

Predident

JAL VAYU VIHAR

HOUSE OWNERS WELFARE

Firm Reg. No.

005603S HYD.

ASSOCIATION

JAL VAYU VIHAR
HOUSE OWNERS WELFARE

ASSOCIATION Kukatbally, Hyd-85 Treasurer

JAL VAYU VIHAR HOUSE OWNERS WELFARE

ASSOCIATION Kukatpally, Hyd-85. JAL VAYU VIHAR HOUSE OWNERS WELFARE ASSOCIATION (Formerly known as Jal Vayu Vihar Apartment Owners Assolcation) (Regd No. 4167/92, Kukatpally, Hyderabad - 500085)

|     | ES TO THE ACCOUNTS   |         | As at 31-              | -03-2019                 | As at 31               | -03-2018    |        |
|-----|--|---------|------------------------|--------------------------|------------------------|-------------|--------|
| 0.  |  | Sch No. | Rs.                    | Rs.                      | Rs.                    | Rs.         |        |
|     | CORPUS FUND  | 1       |                        |                          |                        |             |        |
|     | OPENING BALANCE  |         | 12574635.20            | 1                        | 12574635.20            |             |        |
|     | LESS: Assets Handed over to GHMC/APCPDC Ltd.   | 1       | 0.00                   | 13534655 35              | 0.00                   | 12574635.20 |        |
|     | 8  |         | F                      | 12574635.20              | }                      | 12574635.20 |        |
|     |  | ١.      | l +                    | 125/4635.20              | ŀ                      | 12374033.20 |        |
|     | EXECESS OF INCOME OVER EXPENSES  | 2       | 6824206.69             | 1                        | 7401718.41             |             |        |
|     | OPENING BALANCE  |         | 0.00                   |                          | -29199.15              |             |        |
|     | Add: Excess Interest transferred CURRENT YEAR Excess of Income over Expenditure A/c  |         | 1629505.35             |                          | -548312.58             |             |        |
|     | CURRENT TEAR EXCESS OF INCOME OF CAPETIONS AND   |         | 1 2025500              | 8453712.04               |                        | 6824206.68  |        |
|     | FIXED ASSETS   | 3       | 1 1                    |                          |                        |             |        |
|     | Opening Balance  | 1 1000  | 5033965.00             |                          | 4806870.87             |             |        |
|     | Add: Additions   |         | 823651.00              | 5857616.00               | 886274.00              | 5693144.87  |        |
|     | Less: Depreciation   |         |                        | 703984.00                |                        | 659179.87   |        |
|     | Closing Balance  |         | l L                    | 5153632.00               | Ļ                      | 5033965.00  |        |
|     | CAPITAL WORK IN PROGESS  | 4       | l f                    |                          |                        |             |        |
|     | Bore Well - 2  |         | 243050.00              |                          | 0.00                   |             |        |
|     | Akash Ganga New Bathrooms  | 1       | 49334.00               |                          | 0.00                   | 200         |        |
|     |  |         | -                      | 292384.00                | 1                      | 0.00        |        |
|     | INVESTMENT   | 5       | 1 1                    | 1166036 00               |                        | 0.00        |        |
|     | FD AB 177420100072314<br>FD AB 177420100072323   |         | 1                      | 1166926.00<br>1166839.00 |                        | 0.00        |        |
|     | FD AB 177420100072323  |         | 1                      | 1166839.00               |                        | 0.00        |        |
|     | FD AB 177420100072341  |         | 1 1                    | 1175173.00               |                        | 0.00        |        |
|     | FD AB 177420100072350  | 1       |                        | 1175536.00               |                        | 0.00        |        |
|     | FD AB 177420100072369  | 1 3     |                        | 1175537.00               | 1                      | 0.00        |        |
|     | FD AB 177420100072378  | 1 74    |                        | 1995690.00               |                        | 0.00        |        |
|     | FD AB 177420100072387  | 1       | -                      | 4308491.00               |                        | 0.00        |        |
|     | SBI FD 37677074151   | 1       |                        | 1000000.00               |                        | 0.00        |        |
|     | FD AB 177420100049343  | 1       |                        | 0.00                     | - 1                    | 540158.00   |        |
|     | FD AB 177420100050367  |         |                        | 0.00                     | - 1                    | 3850012.00  |        |
|     | FD AB 177420100053009<br>FD AB 177420100053018   |         |                        | 0.00                     | - 1                    | 1000000.00  |        |
|     | FD AB 177420100053018<br>FD AB 177420100053027   | 1       |                        | 0.00                     | 1                      | 1000000.00  |        |
|     | FD AB 177420100053027<br>FD AB 177420100053887   |         |                        | 0.00                     | - 1                    | 1000000.00  |        |
|     | FD AB 177420100053896  |         |                        | 0.00                     | - 1                    | 1000000.00  |        |
|     | FD AB 177420100053902  |         |                        | 0.00                     | I                      | 100000.00   |        |
|     | FD AB 177420100058864  |         |                        | 0.00                     |                        | 1800000.00  |        |
|     |  |         |                        | 14331031.00              | h-                     | 12190170.00 |        |
|     | CURRENT ASSETS, LOANS & ADVANCES   | 6       |                        |                          | Г                      | 7           |        |
|     | a) CURRENT ASSETS:   |         |                        |                          |                        |             |        |
|     | RECEIVABLES  |         |                        |                          |                        |             |        |
|     | Maintenance Charges  |         | 395950.00              |                          | 354650.00              |             |        |
|     | Water Charges Receivables Shop Rent Receivable   |         | 159267.00<br>464550.00 |                          | 173776.00<br>331100.00 |             |        |
|     | Other Current Assets   | 1       | 404550.00              | l l                      | 331100.00              | <b>1</b> 1  |        |
|     | Vehicle stickers   |         | 15980.00               |                          | 15980.00               |             |        |
|     | Water meters   |         | 45390.00               | 15                       | 43690.00               |             |        |
|     |  |         |                        | 1081137.00               |                        | 919196.00   |        |
|     | ACCRUED INTEREST   |         | 86033.00               | 86033.00                 | 1009341.00             | 1009341.00  |        |
|     |  |         |                        |                          | *                      |             |        |
|     | CASH AND BANK BALANCES   |         | - 5                    | 11                       |                        |             |        |
|     | Cash-in-Hand   |         | 39723.00               |                          | 4007.00                |             |        |
|     | Balance With Banks   |         | 265292.26              |                          | 112602.91              |             |        |
|     | L'I CANC B ADVANCEC/ACCET  | 1 1     | <u> </u>               | 305015.26                | · L                    | 116609.91   |        |
|     | b) LOANS & ADVANCES(ASSET) SALARY ADVANCE  | 1 1     | 38822.00               |                          | 20000 05               |             |        |
|     | Income Tax Paid under Protest  |         | 524130.00              | 11                       | 20800.00<br>524130.00  | . 1         |        |
| - 1 | Advance income tax paid  |         | 320000.00              | 1                        | 370000.00              |             |        |
| - 1 | Sundry Advances  |         | 33880.00               |                          | 24000.00               |             |        |
|     | DEPOSITS (ASSETS)  |         | 253909.00              | 8 18                     | 251407.00              |             |        |
| -   | IT REFUND RECEIVABLE   |         | 49358.00               |                          | 0.00                   | 2.          |        |
| 1   | IT APPEAL AMOUNT RECEIVABLE  |         | 50200.00               |                          | 0.00                   |             |        |
| - 1 | TDS Receivable   |         | 98540.00               |                          | 95031.00               |             |        |
| - [ |  | į į     |                        | 1368839.00               |                        | 1285368.00  |        |
| -   | CHARLE HARM PAPER  | 5_ 1    |                        | 1673854.26               |                        | 1401977.91  |        |
|     | CURRENT LIABILITIES & PROVISIONS   | 7       |                        | 4                        |                        |             |        |
|     | a)DEPOSITS & OTHERS PAYABLE<br>Shop Rent Deposit   |         | 46                     |                          |                        | ×           |        |
|     | Other Deposits   |         | 161100.00              |                          | 149400.00              |             |        |
|     | Donations payable  | 1       | 197100.00              |                          | 78600.00               | 1           |        |
| ľ   | - Palania  |         | 140000.00              | 400303 33                | 0.00                   | 3           |        |
| ŀ   | b) CURRENT LIABILITIES &   | 1       | <b>⊢</b>               | 498200.00                | <u> </u>               | 228000.00   |        |
|     | PROVISIONS   |         |                        |                          |                        |             |        |
| ŀ   | Maintenance Charges received in advance  |         | 35300.00               |                          | 79200.00               | 1           |        |
| ١   | Water Bills received in advance  |         | 68180.00               | 5                        | 53633.00               |             |        |
|     | Expenses Payable   |         | 502321.00              |                          | 373005.00              |             |        |
|     | TDS payable  | 1       | 6057.00                |                          | 6297.00                | 1           |        |
| 1   | Provision for the original and the contract of |         | 479666.00              |                          | 415673.00              |             |        |
| L   | (3)  |         | 1                      | 1091524.00               | - 3.00                 | 927808.00   | ^      |
| 4   | S/Film reg 710. \Z   |         |                        | 1589724.00               | 11                     | 1155808.00  | 11     |
| -1  | Mosestac Jm President  | 1       | 11                     | 1/11                     | 111                    |             | W      |
| 1   | + VANILVANILVANI   | AD      | 11/10                  | 100                      | 4/1                    | Tre         | gure   |
| 1   | MOUSE CWINERS WE   | AR.     | / Se                   | cretary                  | 0                      | JAL VA      | YUV    |
|     | ASSOCIATION  | T. WIGE | JAL VA                 | YU WAR                   | 34 9                   | HOUSE OWN   | EDC    |
|     | Kukatpally Hyd   | -       | OUSE ON                | MERE WELF                | 1                      | ASSO        | EKO I  |
|     | KINDINAIN MA   |         |                        | CIATION                  |                        | ACCO        | LIATIO |

'AYU VIHAR HOUSE OWNERS WELFARE ASSOCIATION nerly known as Jal Vayu Vihar Apartment Owners Assoication) 1 No. 4167/92, Kukatpally, Hyderabad -S00085)

|                                 |      |   |            |            |            | SCHEDULE - 3 |   |
|---------------------------------|------|---|------------|------------|------------|--------------|---|
| ASSETS                          | T I  | WDV AS ON                               | ADDITI     | ONS        | TOTAL      |              | NET BALANCE                             |
| PARTICULARS                     | RATE | 04-01-2018                              | > 180 DAYS | < 180 DAYS | 31-03-2019 | FOR THE YEAR |   |
| anditioners -                   | 15%  | 0.00                                    | 60600.00   |            | 60600.00   | 9090.00      |   |
| a ganga furniture               | 15%  | 64146.99                                |            |            | 64146.99   | 9622.00      | 54524.5                                 |
| inium ladder                    | 15%  | 5428.86                                 |            | 3600       | 9028.86    | 1084.33      | 7944.                                   |
| wells                           | 25%  | 13946.15                                | 5          |            | 13946.15   | 3486.54      | 10459.                                  |
| h Cutter                        | 15%  | 19057.00                                |            |            | 19057.00   | 2858.55      | 16198.                                  |
| pound wall                      | 10%  | 445375.13                               |            | 13250      | 458625.13  | 45200.01     | 413425.                                 |
|                                 | 40%  | 1188.80                                 |            |            | 1188.80    | 475.52       | 100000000000000000000000000000000000000 |
| puter                           | 25%  | 10094.12                                |            |            | 10094.12   | 2523.53      | 7570.                                   |
| ing machine<br>iture n fixtures | 15%  | 67618.12                                |            |            | 67618.12   | 10142.72     |   |
|                                 | 10%  | 156456.98                               | 20000      |            | 176456.98  | 17645.70     | e e                                     |
| dhivanam park                   | 10%  | 119250.32                               | 25000      | 11000      | 155250.32  | 14975.03     | 140275.                                 |
|                                 | 15%  | 10175.00                                |            |            | 10175.00   | 1526.25      | 8648.                                   |
| sers                            | 15%  | 3201.22                                 |            | 3836       | 7037.22    | 767.88       | 6269.                                   |
| ss cutting marchine             | 15%  | 27455.00                                | 1 1        | 34600      | 62055.00   | 6713.25      | 55341.                                  |
| rtor                            | 10%  | 884698.61                               |            |            | 884698.61  | 88469.86     | 796228                                  |
| community health care           | 15%  | 6963.62                                 | 13400      | 16310      | 36673.62   | 4277.79      | 32395                                   |
| web                             | 60%  | 6.65                                    | 25,00      |            | 6.65       | 5.65         | 1                                       |
| iry                             | 15%  | 1.00                                    | 26300.00   | 127        | 26301.00   | 3945.15      | 22355                                   |
| 27G                             | 15%  | 4134.10                                 | 20300.00   |            | 4134.10    | 620.13       | 3513                                    |
| :e equipment                    | 10%  | 59641.37                                | 11500      |            | 71141.37   | . 7114.14    | 64027                                   |
| clat tank no.1                  | 10%  | 218281.27                               | 23380      |            | 241661.27  | 24166.13     | 217495                                  |
| c II at tank no.2               | 10%  | 406416.48                               | 171548     | 83977      | 661941.48  | 61995.30     | 599946                                  |
| cs others                       | 25%  | 16971.53                                |            |            | 16971.53   | 4242.88      | 12728                                   |
| np house                        | 10%  | 127182.82                               |            |            | 127182.82  | 12718.28     | 114464                                  |
| over headed tank                | 10%  | 1581942.97                              | ( i        |            | 1581942.97 | 158194.30    | 1423748                                 |
| pol, offic cum shopping complex | 25%  | 482882.29                               | 167960     | 122600     | 773442.29  | 178035.57    | 595406                                  |
| urity equipment                 | 10%  | 232112.74                               |            |            | 232112.74  | 23211.27     | 208901                                  |
| urity room                      | 10%  | 49068.21                                |            |            | 49068.21   | 4906.82      | 44161                                   |
| tic tank                        | 25%  | 6916.01                                 |            |            | 6916.01    | 1729.00      | 5187                                    |
| rerage pumps                    | 0%   | 1.00                                    |            | 8          | 1.00       | 0.00         | 1                                       |
| n                               | 60%  | 1768.50                                 |            |            | 1768.50    | 1061.10      | 707                                     |
| tware                           | 10%  |   | 1 x        | 8          | 5503.01    | 550.30       | 4952                                    |
| np                              | 15%  |   |            | 14790      | 14790.00   | 1109.24      | 13680                                   |
| CCUM CLEANER                    | 25%  | (10000000000000000000000000000000000000 |            |            | 542.00     | 135.50       |   |
| ter bill machine                | 25%  |   |            | `          | 5537.11    | 1384.28      |   |
| ter metre at tank no 1 TAL      | 23%  | 5033964.98                              | 519688 00  | 303963.00  | 5857615.98 |              |   |

P. Viswanadh & Associates artered Accountants

Mean

nrietor

mper ship No. 028786

m kegn. No. 0056035

President
JAL VAYU VIHAR
MOUSE OWNERS WELFARE
ASSOCIATION
Kutataliv Hvd-85

Secretary
JAL VAYU VIHAR
HOUSE OWNERS WELFARE
ASSOCIATION
Kukatpally, Hyd-85

Treasurer
JAL VAYU VIHAR
HOUSE OWNERS WELFARE
AS CIATION
Kukal Liy, Hyd-85.

| il No. | ES TO THE ACCOUNTS  Particulars                                      | Sch No.  | For the ye              |                            | For the yea<br>Atarch 31 | N 13 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 |          |
|--------|--|--|-------------------------|----------------------------|--------------------------|--|----------|
| 8      | MAINTENANCE CHARGES  |  | Rs.<br>3431200.00       | Rs.<br>3431200.00          | Rs.<br>3150400.00        | Rs.<br>3150400.00                        |          |
|        |  |  |                         |                            |                          |  |          |
| 9      | INTEREST Interest On Fixed Deposits with Scheduled Banks             | •  | 923701.00               | 1                          | 954413.00                |  |          |
|        | Interest on SB Account   |  | 16002.00                |                            | 23089.00                 |  |          |
|        |  |  | -                       | 939703.00                  | _                        | 977502.00                                |          |
| 10     | OTHER INCOME -FROM MEMBERS   | ,  |                         |                            |                          |  |          |
|        | Membership Fee Received  |  | 1500.00                 | - 1                        | 400.00                   |  |          |
|        | Water Bills<br>Bye-Laws  |  | 1778437.00<br>250.00    | - 1                        | 1820488.00<br>200.00     |  |          |
|        | Members Income From Guest Room                                       |  | 64500.00                |                            | 32200.00                 | F 1                                      |          |
|        | Akaash Ganga<br>Other Income   |  | 151022.00               | 1                          | 91295.00                 |  |          |
|        | Penality   |  | 40595.00<br>93493.00    |                            | 87625.00<br>139070.00    |  |          |
|        | Registration Charges Received  |  | 3500.00                 |                            | 3500.00                  |  |          |
|        | Transfer Charges   | 1 1  | 2512170.00              | 4645467.00                 | 433080.00                | 2607858.00                               |          |
|        | -FROM OTHERS   |  |                         | 1000 to 1000 to 100 0 0000 |                          |  |          |
|        | Shop Rents Guest rooms   |  | 1087550.00<br>22100.00  |                            | 1119300.00<br>15400.00   | v 3                                      |          |
|        | Other Income   | Total State of the last of the | 0.00                    |                            | 277.00                   |  |          |
|        | Akaash Ganga Outsiders   | -  | 571780.00               | 1681430.00                 | 285495.00                | 1420472.00                               |          |
|        |  |  | t                       | 6326897.00                 |                          | 4028330.00                               |          |
| 11     | MAINTENANCE EXPENSES - FOR MEMBERS                                   | 10   |                         |                            |                          |  |          |
|        | WATER EXPENSES   | 10.6   |                         |                            |                          |  |          |
|        | Water Line Repairs Water Tank Maintenance                            |  | 41538.00                |                            | 38532.00                 |  |          |
|        | Water Charges to HMWS  |  | 138214.00<br>1326021.00 |                            | 1290704.00               |  |          |
|        | Electrical Charges-Pump House 1 Electrical Charges-Pump House 2      |  | 191993.00               |                            | 206523.00                |  |          |
|        | Pump Operator  |  | 179130.00<br>127095.00  | 1                          | 174612.00<br>99469.00    |  |          |
|        | Electricity Charges  |  |                         | 2003991.00                 | -1                       | 1809840.00                               |          |
|        | Drains Maintenance   |  | 40627.00<br>241589.00   |                            | 42126.00<br>395987.00    |  |          |
|        | Play Ground Maintenance  |  | 15660.00                |                            | 100560.00                | - 6                                      |          |
|        | Garden Maintenance Repairs & Maintenance - computer                  |  | 0.00                    |                            | 5060.00<br>600.00        | 250.00                                   |          |
|        | Repairs and Maintenance of Civil Works                               |  | 264640.00               |                            | 500980.00                | 80° 10                                   |          |
|        | Conservancy Charges Rebate on Maintenance Charges                    |  | 364222.00<br>125600.00  | 1                          | 311536.00<br>108582.00   | 46                                       |          |
|        | Fogging Mechine Maintance  |  | 44989.00                |                            | 17517.00                 |  |          |
|        | Repair & Maintenance - parks others Repairs & Maintenance - plumbing |  | 193194.00               |                            | 500831.00                | 8. 8                                     |          |
|        | Repairs & Maintenance - Electricals                                  |  | 139691.00               |                            | 46860.00<br>116831.00    | 87 C.                                    |          |
|        | - FOR AKAASH GANGA   |  |                         | 1461229.00                 |                          | 2147470.00                               |          |
|        | Akash Ganga Expenditure - General                                    |  | 730144.00               |                            | 635429.00                |  |          |
|        | Akasha Ganga Renovation Expenses                                     |  | 370781.00               | 1100925.00                 | 0.00                     | 635429.00                                |          |
|        |  |  |                         | 4566145.00                 | -                        | 4592739.00                               |          |
| 12     | ESTABLISHMENT EXPENSES Staff Salaries                                | 11   | 1783996.00              |                            |                          |  |          |
|        | Telephone Charges  |  | 28933.00                | 10                         | 1607221.00<br>20532.00   |  |          |
|        | Postage & Telegrams Printing & Stationery                            |  | 1280.00<br>6756.00      |                            | 1961.00                  |  |          |
|        | Insurance  |  | 12770.00                |                            | 14821.00<br>12381.00     |  |          |
|        | Festivals & Feasts AGM/EGM Expenses                                  |  | 169816.00               | and the                    | 117522.00                |  |          |
|        | Office Maintenance   |  | 43082.00<br>555020.00   |                            | 39698.00<br>427654.00    | - 1                                      |          |
|        | Conveyence Charges<br>Bank Charges                                   | 1 9  | 19140.00                | 3                          | 20820.00                 |  |          |
| -      | Misc. Expenses   |  | 39877.65<br>352286.00   |                            | 40472.71                 |  |          |
|        | Staff Welfare<br>Xerox   |  | 148175.00               |                            | 498183.00<br>104470.00   |  |          |
|        | Legal and filing fees  |  | 11016.00<br>39000.00    | 1,0                        | 176.00                   |  |          |
|        | Audit Expenses Property tax pald to GHMC                             | 758  | 1000.00                 |                            | 7771.00                  | l=                                       |          |
|        | Silver Jubilee celebrations  |  | 69784.00<br>1168.00     | A                          | 67870.00                 | - 1                                      |          |
| 13     | AUDIT FEE  |  | 1100.00                 | 3283099.65                 | 0.00                     | 3001552.71                               |          |
| 83820  | Auditor's Remuneration   | 12   |                         | 35400.00                   | 1 1                      |  | 4.5      |
|        | Eirm Boo No. P. C.               | X  | Na                      | N                          |                          | 35400.00                                 | reasurer |

### JAL VAYU VIHAR HOUSE OWNERS WELFARE ASSOCIATION

## (Formerly known as Jal Vayu Vihar Apartment Owners Assoication) (Regd No. 4167/92, Kukatpally, Hyderabad -500085)

SCHEDULE - 13

| Members and Non Members - Segment wise Ana | aysis of contribution/Income and Expenses |
|--|---|
|--|---|

|   | Members and Non Members - Segment wise Analaysi   | 3 Of COTTETIBUTION, II  | teetine und Emp   |   |
|---|---|---|---|---|
| 8   | idi i   | For the year  | For the year  | For the year  |
| 000   |   | ended 31st  | ended 31st  | ended 31st  |
| S.No  |   | March, 2019   | March, 2018   | March, 2017   |
|   | ERS Contributions and Expenses  |   | Rs.   | Rs.   |
| 1   | MAINTENANCE   |   |   |   |
|   | a) Income   | 3431200.00  | 3150400.00  | 2558300.00  |
|   | b) Expenses   | 5880653.65  | 5145890.71  | 3891496.44  |
|   | Surplus/deficit of contribution over expenditure  | -2449453.65   | -1995490.71   | -1333196.44   |
| 2   | WATER   |   |   |   |
|   | a) Income   | 1778437.00  | 1820488.00  | 1956379.00  |
|   | b) Expenses   | 2003991.00  | 1848372.00  | 1978852.00  |
|   | Surplus/deficit of contribution over expenditure  | -225554.00  | -27884.00   | -22473.00   |
| 3   | Other income from members   | 354860.00   | 354290.00   | 271095.00   |
|   | hbers Contribution Surplus/deficit before Extra-<br>ry Income [1+2+3]   |   |   |   |
|   | a) Income   | 5564497.00  | 5325178.00  | 4785774.00  |
|   | b) Expenses   | 6783719.65  | 6994262.71  | 5870348.44  |
|   | Excess/deficit of contribution over expenditure   | -1219222.65   | -1669084.71   | -1084574.44   |
| -   |   |   |   |   |
| 5   | Extra-Ordinary Income - Transfer Fee  | 2512170.00  | 433080.00   | 1362693.00  |
|   | nbers Surplus/Deficit after Extra-Ordinary Income -<br>t from income tax [4+5]  | 1292947.35  | -1236004.71   | 278118.56   |
| 7. Non  | - Cash Expenses   |   |   | 270110.50   |
|   | Depreciation  |   |   |   |
|   | Depreciation  | 1 703984.001  | 659179 871  | 584369 35   |
| 8. Net I  |   | 703984.00<br>588963.35  | 659179.87<br>-1895184.58  |   |
| 8. Net I  | Members Surplus/Deficit [6-7]   | 703984.00<br>588963.35  | -1895184.58   |   |
| 8. Net I  | Members Surplus/Deficit [6-7]   | 588963.35   | -1895184.58   |   |
| 8. Net f  | Members Surplus/Deficit [6-7]  NON -MEMBERS Contributions and Expenses an   | 588963.35   |   |   |
|   | Members Surplus/Deficit [6-7]   | 588963.35<br>d Interest In  | -1895184.58<br>come on FDRs   | -306250.79  |
|   | NON -MEMBERS Contributions and Expenses an AKASH GANGA INCOME FROM NON MEMBERS  a) Income   | 588963.35<br>d Interest In<br>571780.00   | -1895184.58<br>come on FDRs<br>285495.00  | -306250.79<br>665242.00   |
|   | NON -MEMBERS Contributions and Expenses an AKASH GANGA INCOME FROM NON MEMBERS  a) Income b) Expenses   | 588963.35<br>d Interest In<br>571780.00<br>1100925.00   | -1895184.58<br>come on FDRs<br>285495.00<br>635429.00   | -306250.79<br>665242.00<br>452760.00  |
|   | NON -MEMBERS Contributions and Expenses an  AKASH GANGA INCOME FROM NON MEMBERS  a) Income b) Expenses  Excess/deficit of income over expenditure   | 588963.35<br>d Interest In<br>571780.00   | -1895184.58<br>come on FDRs<br>285495.00  | -306250.79<br>665242.00<br>452760.00  |
| 9   | NON -MEMBERS Contributions and Expenses an AKASH GANGA INCOME FROM NON MEMBERS a) Income b) Expenses Excess/deficit of income over expenditure SHOPPING COMPLEX   | 588963.35 d Interest In 571780.00 1100925.00 -529145.00   | -1895184.58<br>come on FDRs<br>285495.00<br>635429.00<br>-349934.00   | -306250.79<br>665242.00<br>452760.00<br>212482.00   |
| 9   | NON -MEMBERS Contributions and Expenses an AKASH GANGA INCOME FROM NON MEMBERS a) Income b) Expenses Excess/deficit of income over expenditure SHOPPING COMPLEX Rent from Shopping Complex  | 588963.35<br>d Interest In<br>571780.00<br>1100925.00   | -1895184.58<br>come on FDRs<br>285495.00<br>635429.00   | -306250.79<br>665242.00<br>452760.00  |
| 9   | NON -MEMBERS Contributions and Expenses an AKASH GANGA INCOME FROM NON MEMBERS a) Income b) Expenses Excess/deficit of income over expenditure SHOPPING COMPLEX   | 588963.35 d Interest In 571780.00 1100925.00 -529145.00 1087550.00  | -1895184.58<br>come on FDRs<br>285495.00<br>635429.00<br>-349934.00<br>1119300.00   | -306250.79<br>665242.00<br>452760.00<br>212482.00<br>977000.00  |
| 9   | NON -MEMBERS Contributions and Expenses an  AKASH GANGA INCOME FROM NON MEMBERS  a) Income b) Expenses  Excess/deficit of income over expenditure  SHOPPING COMPLEX  Rent from Shopping Complex  OTHER INCOME Interest Income   | 588963.35 d Interest In 571780.00 1100925.00 -529145.00 1087550.00 939703.00  | -1895184.58<br>come on FDRs<br>285495.00<br>635429.00<br>-349934.00<br>1119300.00<br>977502.00                            | -306250.79<br>665242.00<br>452760.00<br>212482.00<br>977000.00  |
| 10  | NON -MEMBERS Contributions and Expenses an AKASH GANGA INCOME FROM NON MEMBERS a) Income b) Expenses Excess/deficit of income over expenditure SHOPPING COMPLEX Rent from Shopping Complex OTHER INCOME Interest Income Other income  | 588963.35  d Interest In  571780.00  1100925.00  -529145.00  1087550.00  939703.00  22100.00                                    | -1895184.58  come on FDRs  285495.00 635429.00 -349934.00  1119300.00  977502.00 15677.00                                 | -306250.79<br>665242.00<br>452760.00<br>212482.00<br>977000.00<br>1156614.00<br>69381.00                  |
| 9<br>10<br>11                                   | NON -MEMBERS Contributions and Expenses an  AKASH GANGA INCOME FROM NON MEMBERS  a) Income b) Expenses  Excess/deficit of income over expenditure  SHOPPING COMPLEX  Rent from Shopping Complex  OTHER INCOME Interest Income   | 588963.35 d Interest In 571780.00 1100925.00 -529145.00 1087550.00 939703.00 22100.00 1520208.00                                | -1895184.58  come on FDRs  285495.00 635429.00 -349934.00  1119300.00  977502.00 15677.00 1762545.00                      | -306250.79<br>665242.00<br>452760.00<br>212482.00<br>977000.00<br>1156614.00<br>69381.00<br>2415477.00    |
| 9<br>10<br>11<br>12. Non<br>13. Less            | NON -MEMBERS Contributions and Expenses an AKASH GANGA INCOME FROM NON MEMBERS  a) Income b) Expenses Excess/deficit of income over expenditure SHOPPING COMPLEX Rent from Shopping Complex OTHER INCOME Interest Income Other income Other income -Members Surplus before Income tax [9+10+11] Income tax  | 588963.35 d Interest In 571780.00 1100925.00 -529145.00 1087550.00 939703.00 22100.00 1520208.00 479666.00                      | -1895184.58  come on FDRs  285495.00 635429.00 -349934.00  1119300.00  977502.00 15677.00 1762545.00 415673.00            | -306250.79  665242.00 452760.00 212482.00  977000.00  1156614.00 69381.00 2415477.00 554232.00            |
| 9<br>10<br>11<br>12. Non<br>13. Less<br>14. Non | NON -MEMBERS Contributions and Expenses an  AKASH GANGA INCOME FROM NON MEMBERS  a) Income b) Expenses Excess/deficit of income over expenditure SHOPPING COMPLEX Rent from Shopping Complex OTHER INCOME Interest Income Other income Other income -Members Surplus before Income tax [9+10+11] Income tax -Members Surplus after Income tax [12-13] | 588963.35  d Interest In  571780.00  1100925.00  -529145.00  1087550.00  939703.00  22100.00  1520208.00  479666.00  1040542.00 | -1895184.58  come on FDRs  285495.00 635429.00 -349934.00  1119300.00  977502.00 15677.00 1762545.00 415673.00 1346872.00 | -306250.79  665242.00 452760.00 212482.00  977000.00  1156614.00 69381.00 2415477.00 554232.00 1861245.00 |
| 9<br>10<br>11<br>12. Non<br>13. Less<br>14. Non | NON -MEMBERS Contributions and Expenses an AKASH GANGA INCOME FROM NON MEMBERS  a) Income b) Expenses Excess/deficit of income over expenditure SHOPPING COMPLEX Rent from Shopping Complex OTHER INCOME Interest Income Other income Other income -Members Surplus before Income tax [9+10+11] Income tax  | 588963.35 d Interest In 571780.00 1100925.00 -529145.00 1087550.00 939703.00 22100.00 1520208.00 479666.00                      | -1895184.58  come on FDRs  285495.00 635429.00 -349934.00  1119300.00  977502.00 15677.00 1762545.00 415673.00            | 1156614.00<br>69381.00<br><b>2415477.00</b><br>554232.00  |

Producent V

JAL VAYU VIHAR

HOUSE OWNERS WELFARE

ASSOCIATION

Kultatpally Hyd-85

JAL VAYU VIHAR
HOUSE OWNERS WELFARE
ASSOCIATION
Kukamaliv, Hvd-85

JAL VAYU VIHAR
HOUSE OWNERS WELFARE
ASSOCIATION
Kukatpally, Hyd-85.

#### SCHEDULE- 14

Notes forming part of the accounts of JAL VAYU VIHAR HOUSE OWNERS WELFARE ASSOCIATION (formerly known as JAL VAYU VIHAR APARTEMENTS OWNERS ASSOCIATION), KUKATPALLY:

- In the Extra Ordinary General Meeting of the Association held on 20<sup>th</sup> May 2012 the Name of the association is changed from THE JAL VAYU VIHAR APARTEMNTS OWNERS ASSOCIATION to JAL VAYU VIHAR HOUSE OWNERS WELFARE ASSOCIATION (JVVHOWA) along with Objects and Rules and Regulations and the same are confirmed by the Registrar of Societies vide C.C.No. 1094/2012 dated 02<sup>nd</sup> August, 2012.
- Depreciation has been provided on fixed assets at the rates prescribed under the Income Tax Act. Depreciation on items like Roads, parks, playgrounds, compound wall, overhead tank etc which are not prescribed in the Income Tax Act, at the rates which are consistent with the previous year.
- 3. The association has decided to write off small value of asset(s) from the books of accounts. In order to physically stock of such asset(s) write offs, association has decided to show such each asset in the books of accounts at Re. 1 and in future no depreciation will be charged on such asset(s) whose value is shown at Re.1.
- 4. The accounts are being maintained on Accrual basis.
- 5. Fixed Deposits as on 31<sup>st</sup> March, 2019 Rs.1,43,31,031, Balance with Bank of India and Andhra Bank as on 31<sup>st</sup> March 2019 as per books of accounts is Rs.2,35,823.08 and 29,469.18 respectively and the same is confirmed by the physical certificates verified during the audit.
- 6. The association owns assets worth Rs. 54,46,015.98 (after depreciation) including capital work in progress of Rs. 2,92,384 as at the end of March, 2019. The assets are not supported by fixed assets register. It is also reiterated that an association which owns substantial value of assets carry a fixed assets register showing the details of the assets such as name of the asset, date of purchase, cost of the asset, additions and deletions to the asset, rate of depreciation, location of asset, present depreciated value at the end of the year.
- 7. Under Income Tax Law, apartment owners association is categorized as Association of Persons (AOP). Associations such as apartment owners' association or any mutual association run on subscriptions from members for maintenance, mutual help, and recreations, whether periodically made or received as entrance fee or as ad hoc contributions from time to time are all exempt as taxable income on mutually basis in the view that no one can make income out of himself. While this being the case, the JVV association has in its income the components as detailed below are covered under income chargeable tax under Income Tax Act, 1961, for which no provision for Income Tax is made in the books of accounts.
- 8. Other Income Earned During the Financial Year 2018-19

Interest earned from FD's with Nationalized Banks
 Interest earned from SB with Nationalized Banks
 Rental Income from Shops and others
 Income earned from non-members on Akash Ganga
 Rs. 9,23,701
 Rs. 16,002
 Rs. 10,87,550
 Rs. 5,71,780

\*Interest Incomes on bank fixed deposits have been considered as per the interest earned including interest accrued on deposits the respective banks.

For the Asst year 2009-10 the Income Tax authorities raised a demand of Rs. 5,24,122 against the Association, During February 2013 the Incommunity Office) ward 11(3), hyderabad has

President
JAL VAY VIHAR
MOUSE OWNERS WELFARE
ASSOCIATION
Kutapally Hyd Ra

ADH & A

JAL VAYU VIMAR
HOUSE OWNERS WELFARE
ASSOCIATION

JAL VAYUXIHAR
HOUSE OWNERS WELFARE
ASSOCIATION
Kukatpally, Hyd-05

. Treal

frozen the Savings bank of account of the association maintained with the Bank of India for recovery of the tax dues. The association paid Rs.5,24,130 under protest and got the account released by the department. An application for rectification of the assessment is filed before the Income Tax officer ward 11(3) and the same is pending finalization. Until final disposal of the rectification the above said amount continue to be shown as separate item under Loans and Advances (Assets) in the Balance Sheet. Asst year 2010-11 is also pending for rectification by the tax authorities, the management is making efforts to complete these assessments and claim the refund due to the association. The income tax department is considering the case for their decision.

- 11. During the year an amount spent towards additions to the fixed assets Park Others of Rs.2,55,525 and Security Equipment of Rs. 2,90,560.
- 12. In order enable for better analysis of Revenue and expenses Schedule -13 is introduced to present segment wise analysis of income and expenditure.
- 14. Previous year's figures have been re-grouped/re-arranged, wherever necessary, to compare with the current year's figures.

Firm Reg. No. 00'5603S

HYD.

Schedules 1 to 14 forming part of accounts Subject to our report of even dated Annexed

for P. Viswanadh & Associates

Chartered Accountar

(CA. P. Viswanadh) Proprietor

Member ship No. 028786

Firm Regn. No. 005603S

Place: Hyderabad

Date: 05/07/2019

JAL VAYU VIHAR

MOUSE OWNERS WELFARE

ASSOCIATION

KULSTORIN HVG-65

Secretary
JAL VAYU HIMAR
HOUSE OFFICE PARTIES
ASSOCIATION

HOUSE OWNERS WASSOCIATION
Kukatpally, Hyd-85.