

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 2021 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 applicable under the law.



- (e) In framig our opinion on the accounts of the society internal audit observations are considered to the extent necessary and our observations on accounts as Audit observations annexure 'A' that is forming part of the audit report.
- (f) In our opinion and to the best of cur 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 31st march 2021.
 2. In the case of Income and Expenditure account, excess of income over the expenditure for the period ended 31st March 2021.

For P.VISWANADH & ASSOCIATES,
Chartered Accountants,
Firm Regn No. 005603S



Place: Hyderabad
Date: 25/10/2021

P.VISWANADH
Proprietor
Membership 028786

UDIN: 21028786 AAAAET 8497.


SCHEDULE- 12

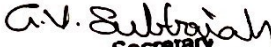
Notes forming part of the accounts of JAL VAYU VIHAR HOUSE OWNERS WELFARE ASSOCIATION (formerly known as JAL VAYU VIHAR APARTEMENTS OWNERS ASSOCIATION), KUKATPALLY :-

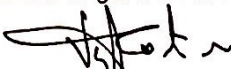
1. Depreciation has been provided on fixed assets at the rates prescribed under the Income Tax Act. Depreciation on items like BORE WELL-2, Bore wells, Fogging Machine, Pump House, Security Equipment, Sewerage Pumps, Water Bill Machine, Water Meter at Tank no.1 are charged at higher/lower than the rates prescribed under the income tax act.
2. 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.
3. The accounts are being maintained on Accrual basis.
4. Total Fixed Deposits as on 31st March, 2021 Rs.1,65,93,404. Rs.1,54,81,016 with Union Bank of India (Previously Andhra Bank) and Rs. 11,12,388 with State Bank of India as on 31st March 2021 as per books of accounts is Rs.225154.57 and the same is confirmed by the physical certificates and Bank reconciliation statement verified during the audit.
5. The association owns assets worth Rs. 51,08,917 (after depreciation) at the end of March, 2021. 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. Based on Tally Data, during the year the BOM has created Asset register containing all the required information and the same is being updated on year to year to come and have also started maintaining Stock register as well as Consumable Registers.
6. 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 JVW association has in its income the components as detailed below are covered under income chargeable tax under Income Tax Act, 1961, for which provision for Income Tax is made in the books of accounts.
7. Other Income Earned During the Financial Year – 2020-21
 - Interest earned from FD's with Nationalized Banks - Rs.9,45,226
 - Interest earned from SB with Nationalized Banks - Rs. 7,570
 - Rental Income from Shops and others - Rs.8,09,650
 - Income earned from non-members on Akash Ganga - Rs.2,51,380

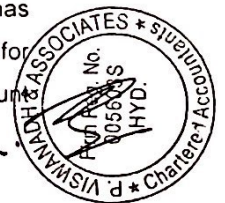
Interest Incomes on bank fixed deposits have been considered as per the interest earned including interest accrued on deposits the respective banks.

8. 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 Income Tax Officer ward 11(3), Hyderabad has 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


Treasurer
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HOUSE OWNERS WELFARE
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Kukatpally, Hvd-85


Secretary
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ASSOCIATION
Kukatpally, Hvd-85


President
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HOUSE OWNERS WELFARE
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Kukatpally Hvd-85

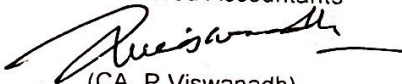


released by the department. An application for rectification of the assessment is filed before the Income Tax officer ward 11(3) and the same is pending finalization. Until final disposal of the rectification the above said amount continue to be shown as separate item under Loans and Advances (Assets) 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.

9. During the year amount spent towards additions to the Fixed Assets Computer Rs.35,107, Fogging Machine Rs. 44,499, Furniture and Fixtures Rs. 9,700, Gates Rs. 16,800, PA System Rs. 49,900, Security Equipment Rs. 70,850, Spraying Machine-1 and Spraying Machine-2 Rs.18,798 and Tree cutting Machine Rs. 12,340.
10. In order to enable for better analysis of Revenue and expenses Schedule -11 is introduced to present segment wise analysis of income and expenditure.
11. Previous year's figures have been re-grouped/re-arranged, wherever necessary, to compare with the current year's figures.

**Schedules 1 to 12 forming part of accounts
Subject to our report of even dated Annexed**

for P. Viswanadh & Associates
Chartered Accountants



(CA. P. Viswanadh)

Proprietor


Member ship No. 028786

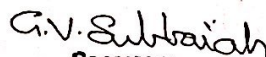
Firm Regn. No. 005603S




Place: Hyderabad

Date: 21/10/2021


Treasurer
JAL VAYU VIHAR
HOUSE OWNERS WELFARE
ASSOCIATION
Kukatpally, Hvd-85


Secretary
JAL VAYU VIHAR
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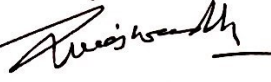

President
JAL VAYU VIHAR
HOUSE OWNERS WELFARE
ASSOCIATION
Kukatpally, Hvd-85

Annexure 'A'


1. As per the JVVHOWA By-laws, "All payment in Excess of Rs.2500 shall be made only by cheque signed by treasurer and president/Secretary". However it observed few occasions payment exceeding Rs.2500 paid in cash.
2. It observed that 10 water meter purchased each of Rs.2000, total amount of Rs.20,000 on estimation/quotation instead of GST Bill. The society should obtain GST bill and pays the tax instead estimation/quotation and 10 meter purchased on same day and paid in cash of Rs.20000 and taken separate bill for each meter. All payment in excess of Rs.2500 as per bye-laws need to pay by cheque only.
3. Mr. Ramesh who engaged for garbage lifting on Rs.30000 per month under the agreement. It observed that from April 2020 to October 2020 an additional amount of Rs.2400 per week paid in addition to contract amount, resulting an additional amount of Rs.67,200.
4. An amount of Rs. 60,000 paid to G. Bhaskar towards legal charges with out deducting the TDS as amount exceeding Rs.30000 during the financial year hence need to deduct the TDS. However society has not deducted the TDS.
5. In contravention of rule 7(e) of Chapter VI of the Bye-laws of JVVHOWA, the society during the first and second quarter of the financial year 2020-21 maintained daily cash balance in excess of Rs.10,000.
5. During the audit it observed that most of the society purchases are made through quotation/estimation instead of GST Bill. Society should obtain all purchases through GST bill instead of quotation/estimation.
6. Maintenance charges paid to regular office workers as additional payment regarding maintenace of parks, guest rooms, Akash Ganga Toilets. BOM is advised to take policy decision on such additional payments.
7. During the audit it observed that few vouchers are not signed by proper authority and in few vochers receiver signature not available during the first and second quarter of the financial year 2020-21. Audit team advised to to rectify these vochers and we are informed the same is in progress.

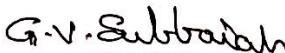
For P.VISWANADH & ASSOCIATES,
Chartered Accountants,
Firm Regn No. 005603S





P.VISWANADH
Proprietor
Membeship 028786

Place: Hyderabad
Date: 25/10/2021


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

BALANCE SHEET AS AT 31ST MARCH, 2021

Sl No.		Sch No.	As at 31-03-2021		As at 31-03-2020	
			Rs.	Rs.	Rs.	Rs.
I	SOURCES					
	CORPUS FUND	1		12574635.20		12574635.20
	GENERAL RESERVE					
	EXCESS OF INCOME OVER EXP.	2		11159882.38		9874895.73
	TOTAL			23734517.58		22449530.93
II	APPLICATION OF FUNDS					
	FIXED ASSETS	3				
	GROSS BLOCK		5895791.27		6443363.00	
	Less: DEPRECIATION		786874.24		855951.75	
				5108917.01		5587411.25
	INVESTMENT	4		16593404.00		14631031.00
	CURRENT ASSETS, LOANS AND ADVANCES	5				
	RECEIVABLES & OTHER CURRENT ASSETS		993881.00		1168682.00	
	ACCRUED INTEREST ON FIXED DEPOSITS		808349.00		1057322.00	
	CASH AND BANK BALANCES		230990.57		109340.68	
	MISCELLANEOUS EXPENSES(ASSET)		0		0	
	LOANS AND ADVANCES		1066654.00		1465688.00	
			3099874.57		3801032.68	
	CURRENT LIABILITIES AND PROVISIONS	6				
	DEPOSITS AND OTHER PAYABLE		369600.00		540200.00	
	OTHER LIABILITIES AND PROVISIONS		698078.00		1029744.00	
			1067678.00		1569944.00	
	NET CURRENT ASSETS			2032196.57		2231088.68
III	NOTES TO ACCOUNTS	12				
	TOTAL			23734517.58		22449530.93

for P. Viswanadh & Associates
Chartered Accountants

(CA. P. Viswanadh)

Proprietor

Membership No. 028786

Firm Regn. No. 0056035

Place: Hyderabad

Date: 25/10/2021



Subrah
Treasurer
JAL VAYU VIHAR
HOUSE OWNERS WELFARE
ASSOCIATION
Kukatpally, Hvd-85

G.V. Subrah
Secretary
JAL VAYU VIHAR
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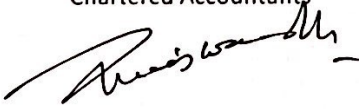
Subrah
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JAL VAYU VIHAR HOUSE OWNERS WELFARE ASSOCIATION
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INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR YEAR ENDED 31-03-2021

Sl No.	Particulars	Sch No.	For the year ended	For the year ended
			31st March, 2021	31st March, 2020
			Rs.	Rs.
I	INCOME			
	MAINTENANCE CHARGES		3427200.00	3431100.00
	INTEREST	7	952796.00	1135098.00
	OTHER INCOME	8	4909995.00	5399940.00
	TOTAL		9289991.00	9966138.00
II	EXPENDITURE			
	MAINTENANCE EXPENSES	9	3288191.00	3898680.00
	ESTABLISHMENT EXPENSES	10	3509769.11	3313325.58
	AUDIT FEE		35400.00	35400.00
	DEPRECIATION	3	786874.24	855951.73
			7620234.35	8103357.31
III	EXCESS OF INCOME OVER EXPENDITURE		1669756.65	1862780.69
	PROVISION FOR INCOME TAX		350195.00	441597.00
	BALANCE T/D TO BALANCE SHEET		1319561.65	1421183.69


for P. Viswanadh & Associates
 Chartered Accountants

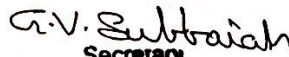



(CA. P.Viswanadh)
 Proprietor
 Member ship No. 028786
 Firm Regn. No. 005603S



Place: Hyderabad
 Date: 25/10/2021


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


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

SCHEDULES TO THE ACCOUNTS

Sl No.	Sch No.	As at 31-03-2021		As at 31-03-2020	
		Rs.	Rs.	Rs.	Rs.
1	1	CORPUS FUND			
		12574635.20		12574635.20	
		0.00		0.00	
			12574635.20		12574635.20
			12574635.20		12574635.20
2	2	EXCESS OF INCOME OVER EXPENSES			
		987485.73		8153712.04	
		1319561.65		1421183.69	
		-34575.00			
			11159882.38		9874895.73
3	3	FIXED ASSETS			
		5587411.27		5153632.00	
		308380.00		1358231.00	
		0.00	5895791.27	68500.00	6443363.00
			786874.24		855951.73
			5108917.03		5587411.27
4	4	INVESTMENT			
			1250082.00		1166926.00
			1249988.00		1166839.00
			1249991.00		1166839.00
			1258917.00		1175173.00
			1259305.00		1175536.00
			1259309.00		1175537.00
			2137905.00		1995690.00
			4615519.00		4308491.00
			1112388.00		1000000.00
			0.00		300000.00
			500000.00		0.00
			700000.00		0.00
			16593404.00		14631031.00
5	5	CURRENT ASSETS, LOANS & ADVANCES			
		a) CURRENT ASSETS:			
		RECEIVABLES			
		378250.00		369450.00	
		149684.00		136177.00	
		437250.00		607850.00	
		15800.00		15815.00	
		12897.00		39390.00	
			993881.00		1168682.00
		808349.00	808349.00	1057322.00	1057322.00
		ACCRUED INTEREST			
		CASH AND BANK BALANCES			
		5826.00		1867.00	
		225164.57		107473.68	
			230990.57		109340.68
		b) LOANS & ADVANCES(ASSET)			
		28200.00		47022.00	
		524130.00		524130.00	
		0.00		380000.00	
		3000.00		28880.00	
		259015.00		257469.00	
		49358.00		49358.00	
		50200.00		50200.00	
		152751.00		128629.00	
			1066654.00		1465688.00
			1297644.57		1575028.68
6	6	CURRENT LIABILITIES & PROVISIONS			
		a) DEPOSITS & OTHERS PAYABLE			
		200600.00		203100.00	
		169000.00		197100.00	
		0.00		140000.00	
			369600.00		540200.00
		b) CURRENT LIABILITIES & PROVISIONS			
		16800.00		64000.00	
		47366.00		57083.00	
		280017.00		461448.00	
		3700.00		5616.00	
		350195.00		441597.00	
			698078.00		1029744.00
			1067678.00		1569944.00



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

SCHEDULES TO THE ACCOUNTS

Sl No.	Particulars	Sch No.	For the year ended March 31, 2021		For the year ended March 31, 2020	
			Rs.	Rs.	Rs.	Rs.
7	MAINTENANCE CHARGES		3427200.00	3427200.00	3431100.00	3431100.00
8	INTEREST	7				
	Interest On Fixed Deposits with Scheduled Banks		945226.00		1121345.00	
	Interest on SB Account		7570.00		13753.00	
				952796.00		1135098.00
9	OTHER INCOME	8				
	-FROM MEMBERS					
	Membership Fee Received		1200.00		1100.00	
	Water Bills		1734399.00		1652731.00	
	Bye-Laws		250.00		50.00	
	Members Income From Guest Room		19500.00		68800.00	
	Members Income Akaash Ganga		28355.00		137400.00	
	Other Income		62981.00		64854.00	
	Penalty		172600.00		169755.00	
	Registration Charges Received		15000.00		2000.00	
	Transfer Charges		1806180.00		1803580.00	
				3840465.00		3900270.00
	-FROM OTHERS					
	Shop Rents		809650.00		1,09700.00	
	Guest rooms		8500.00		5400.00	
	Akaash Ganga Outsiders		251380.00		384570.00	
				1069530.00		1499670.00
				4909995.00		5399940.00
10	MAINTENANCE EXPENSES	9				
	- FOR MEMBERS					
	WATER EXPENSES					
	Water Line Repairs		19562.00		26628.00	
	Water Tank Maintenance		76117.00		30200.00	
	Water Charges to HMWS		859266.00		1288589.00	
	Electrical Charges-Pump House 1		195633.00		170940.00	
	Electrical Charges-Pump House 2		202905.00		150948.00	
	Pump Operator		197834.00		184547.00	
	Water Meter Fixing Charges		-400.00		150.00	
				1550917.00		1852002.00
	Electricity Charges Office		46833.00		45936.00	
	Drains Maintenance		84030.00		142610.00	
	Play Ground Maintenance		2220.00		49870.00	
	Repairs and Maintenance of Civil Works		76935.00		98355.00	
	Conservancy Charges		471379.00		391711.00	
	Rebate on Maintenance Charges		126400.00		140800.00	
	Fogging Machine expenses		43960.00		134978.00	
	Repair & Maintenance - parks others		127659.00		156948.00	
	Repairs & Maintenance - plumbing		11515.00		46932.00	
	Repairs & Maintenance - Electricals		47040.00		45690.00	
				987971.00		1253830.00
	- FOR AKAASH GANGA					
	Akash Ganga Expenditure - General			749303.00		792848.00
				3288191.00		3898680.00
11	ESTABLISHMENT EXPENSES	10				
	Staff Salaries		2042817.00		1863260.00	
	Telephone Charges		27724.00		30299.00	
	Postage & Telegrams		1090.00		54.00	
	Printing & Stationery		10190.00		2795.00	
	Insurance		24265.00		18307.00	
	Festivals & Feasts		12542.00		158253.00	
	AGM/EGM Expenses		3731.00		95077.00	
	Office Maintenance		561459.00		460929.00	
	Conveyance Charges		25950.00		21300.00	
	Bank Charges		30748.11		39306.58	
	Misc. Expenses		400068.00		239469.00	
	Staff Welfare		81835.00		160888.00	
	Xerox		2803.00		4004.00	
	Legal and filing fees		85000.00		110000.00	
	Audit Expenses		4842.00		2944.00	
	Property tax paid to GHMC		65769.00		62482.00	
	Silver jubilee celebrations		0.00		558.00	
	Website Maintenance Charges		12036.00		5000.00	
	Security Equipment and CC TV Maintenance		117100.00		38400.00	
				3509769.11		3313325.58
12	AUDIT FEE					
	Auditor's Remuneration			35400.00		35400.00



Abbas
Treasurer
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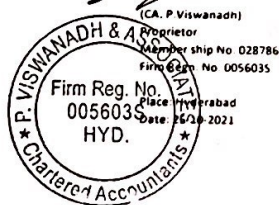
G.V. Subrahmanian
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V. K. Srinivas
President
JAL VAYU VIHAR
HOUSE OWNERS WELFARE
ASSOCIATION
 Kukatpally Hvd-85

JAL VAYU VIHAR HOUSE OWNERS WELFARE ASSOCIATION
(Formerly known as Jal Vayu Vihar Apartment Owners Association)
(Regd No. 4167/52, Kukatpally, Hyderabad -500085)

PARTICULARS	RATE	W.D.V. AS ON		ADDITIONS		Recovery	TOTAL 31/3/2021	DEPRECIATION FOR THE YEAR	NET BALANCE AS ON 31-03-2021
		04-01-2020	> 180 DAYS	< 180 DAYS					
Air conditioners	15%	43783.50					43783.50	6567.53	37215.98
Akasa ganga furniture	15%	46346.24					46346.24	6951.94	39394.31
AKASH GANGA NEW BATH ROOMS	10%	436505.40					436505.40	43650.54	392854.86
Aluminium ladder	15%	8417.85					8417.85	1262.68	7155.17
BORE WELL 2	25%	376242.75					376242.75	94060.69	282182.06
bore wells	25%	7844.71					7844.71	1961.18	5883.53
Brush Cutter	15%	13768.68					13768.68	2065.30	11703.38
compound wall	10%	404002.61					404002.61	40400.26	363602.34
computer	40%	427.97	35107.00				35534.97	14213.99	21320.98
Fogging Machine new	25%	0.00	44499.00				44499.00	11124.75	33374.25
fogging machine	25%	5677.94					5677.94	1419.49	4258.46
furniture n fixtures	15%	48854.09		9700.00			58554.09	8055.61	50498.48
Gandhivanam park	10%	142930.15					142930.15	14293.02	128637.14
gates	10%	163381.76	16800.00				180181.76	18018.18	162163.58
Geysers	15%	7351.44					7351.44	1102.72	6248.72
Grass cutting machine	15%	5328.94			500.00		5828.94	836.84	4992.10
Invertor	15%	47040.49					47040.49	7056.07	39984.41
Juv community health care	10%	716605.87					716605.87	71660.59	644945.29
Juv web	40%	27146.30		14160.00			41306.30	13690.52	27615.78
library	60%	1.00					1.00	0.00	1.00
motors	15%	19002.47		3600.00			22602.47	3120.37	19482.10
office equipment	15%	2986.88					2986.88	448.03	2538.85
park I at tank no.1	10%	57624.51					57624.51	5762.45	51862.06
park II at tank no.2	10%	195745.63					195745.63	19574.56	176171.07
park's others	10%	556151.56					556151.56	55615.16	500536.41
P A SYSTEMS	15%	0.00			49900.00		49900.00	3742.50	46157.50
pump house	25%	9546.49					9546.49	2386.62	7159.86
rcc over headed tank	10%	103018.08					103018.08	10301.81	92716.28
school,offt cum shopping complex	10%	1281373.81					1281373.81	128137.38	1153236.43
security equipment	25%	615951.29	20950.00	49900.00			686801.29	165462.82	521338.47
Security room	10%	188011.32					188011.32	18801.13	169210.19
septic tank	10%	39745.25					39745.25	3974.53	35770.73
sewerage pumps	25%	3890.26					3890.26	972.56	2917.69
siren	0%	1.00					1.00	0.00	1.00
software	40%	424.44		18000.00			18424.44	3769.78	14654.66
Spraying Machine-1	15%		9399.00				9399.00	1409.85	7989.15
Spraying Machine-2	15%		9399.00				9399.00	1409.85	7989.15
sump	10%	4457.44		14126.00			18583.44	1152.04	17431.39
Tree Cutting Machines	15%			12340.00			12340.00	925.50	11414.50
VACCUUM CLEANER	15%	4403.63					4403.63	660.54	3743.09
water bill machine	25%	304.88					304.88	76.22	228.66
water metre at tank no 1	25%	3114.62					3114.62	778.66	2335.97
TOTAL		5587411.24	136154.00	172226.00	0.00		5895791.24	706874.24	5108917.00

for P. Viswanadh & Associates
Chartered Accountants



Ushash
Treasurer
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A.V. Subrah
Secretary
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H. Kotam
President
JAL VAYU VIHAR
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(Regd No. 4167/92, Kukatpally, Hyderabad -500085)

SCHEDULE - 11

Members and Non Members - Segment wise Analysis of contribution/Income and Expenses

S.No	Particulars	For the year ended 31st March, 2021	For the year ended 31st March, 2020	For the year ended 31st March, 2019
MEMBERS Contributions and Expenses			Rs.	Rs.
1	MAINTENANCE			
	a) Income	3427200.00	3431100.00	3431200.00
	b) Expenses	4533140.11	4602555.58	4779728.65
	Surplus/deficit of contribution over expenditure	-1105940.11	-1171455.58	-1348528.65
2	WATER			
	a) Income	1734399.00	1652731.00	1778437.00
	b) Expenses	1550917.00	1852002.00	2003991.00
	Surplus/deficit of contribution over expenditure	183482.00	-199271.00	-225554.00
3	Other income from members	299886.00	443959.00	354860.00
4. Members Contribution Surplus/deficit before Extra-Ordinary Income [1+2+3]				
	a) Income	5461485.00	5527790.00	5527790.00
	b) Expenses	6084057.11	6454557.58	6783719.65
	Excess/deficit of contribution over expenditure	-622572.11	-926767.58	-1255929.65
5	Extra-Ordinary Income - Transfer Fee	1806180.00	1803580.00	2512170.00
6. Members Surplus/Deficit after Extra-Ordinary Income - exempt from income tax [4+5]		1183607.89	876812.42	1292947.35
7. Non - Cash Expenses				
	Depreciation	786874.24	855951.73	703984.00
8. Net Members Surplus/Deficit [6-7]		396733.65	588963.35	-1895184.58
NON -MEMBERS Contributions and Expenses and Interest. Income on FDRs				
9	AKASH GANGA INCOME FROM NON MEMBERS			
	a) Income	251380.00	384570.00	571780.00
	b) Expenses	749303.00	792848.00	1100925.00
	Excess/deficit of income over expenditure	-497923.00	-408278.00	-529145.00
10	SHOPPING COMPLEX			
	Rent from Shopping Complex	809650.00	1109700.00	1087550.00
11	OTHER INCOME			
	Interest Income	952796.00	1135098.00	939703.00
	Other income	8500.00	5400.00	22100.00
12. Non-Members Surplus before income tax [9+10+11]		1273023.00	1841920.00	1520208.00
13. Less:	Income tax	350195.00	441597.00	479666.00
14. Non-Members Surplus after Income tax [12-13]		922828.00	1040542.00	1346872.00
14. Profit/Loss as per Profit and Loss Account [14+8]		1319561.65	1421183.69	1629505.35

[Signature]
Treasurer
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[Signature]
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