

AUDIT REPORT

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

We have audited the Balance Sheet of JAL VAYU VIHAR HOUSE OWNERS WELFARE ASSOCIATION (JVHOWA) formerly known as THE JAL VAYU VIHAR APARTMENTS OWENERS ASSOCIATION (Regd No. 4167/1992), Kukatpally, Hyderabad, as at 31st March 2025 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.



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". No routine payments exceeding the limit were done. However it is observed that cash payment exceeding Rs.2500 were done in case of employees' salaries.
2. It observed from internal audit report that present BOM carefully balanced the revenue expenditure verses revenue income with-out encashing the funds accumulated in the form Fixed Deposits.
3. Drainage Modification With Replacement Of Pipe Lines – AGM has approved Rs.3,50,000 whereas actual expenditure incurred is Rs.3,88,700. Ratification by the AGM is required for the additional amount of Rs.38,700 incurred by the society.

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



P.VISWANADH
Proprietor
Membership No.028786

Place: Hyderabad
Date: 05/05/2025



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, 2025

SI No.	Sch No.	As at 31-03-2025		As at 31-03-2024	
		Rs.	Rs.	Rs.	Rs.
I	SOURCES				
	CORPUS FUND	1		12574635.20	12574635.20
	GENERAL RESERVE				
	EXCESS OF INCOME OVER EXP.	2		22383779.40	20689472.99
	TOTAL		34958414.60		33264108.19
II	APPLICATION OF FUNDS				
	FIXED ASSETS	3			
	GROSS BLOCK		6400551.16	6996920.03	
	Less: DEPRECIATION		824848.34	886063.88	
			5575702.82	6110856.16	
	Add: Capital work in progress		0.00	0	
				5575702.80	6110856.14
	INVESTMENT	4		25080181.00	24080181.00
	CURRENT ASSETS, LOANS AND ADVANCES	5			
	RECEIVABLES & OTHER CURRENT ASSETS		877311.00	829019.00	
	ACCRUED INTEREST ON FIXED DEPOSITS		3152370.00	1438779.00	
	CASH AND BANK BALANCES		1063993.80	394907.05	
	MISCELLANEOUS EXPENSES(ASSET)		0	0	
LOANS AND ADVANCES		1777713.00	1829748.00		
		6871387.80	4492453.05		
CURRENT LIABILITIES AND PROVISIONS	6				
DEPOSITS AND OTHER PAYABLE		539100.00	376600.00		
OTHER LIABILITIES AND PROVISIONS		2029757.00	1042782.00		
		2568857.00	1419382.00		
NET CURRENT ASSETS			4302530.80	3073071.05	
III	NOTES TO ACCOUNTS	13			
	TOTAL		34958414.60		33264108.19

for P. Viswanadh & Associates
Chartered Accountants

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



Place: Hyderabad
Date: 05/05/2025

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

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

Treasurer
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INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR YEAR ENDED 31-03-2025

Sl No.	Particulars	Sch No.	For the year ended	For the year ended
			31st March, 2025	31st March, 2024
			Rs.	Rs.
I	INCOME			
	MAINTENANCE CHARGES		5140800.00	5140800.00
	INTEREST	7	2008212.00	1472601.47
	OTHER INCOME	8	4413208.50	4865832.00
	TOTAL		11562220.50	11479233.47
II	EXPENDITURE			
	MAINTENANCE EXPENSES	9	3857345.00	3380781.00
	ESTABLISHMENT EXPENSES	10	4418474.75	3918056.41
	INCOME TAX PAID	11	0.00	761267.00
	AUDIT FEE		42480.00	42480.00
	DEPRECIATION	3	824848.34	886063.88
			9143148.09	8988648.29
III	EXCESS OF INCOME OVER EXPENDITURE		2419072.41	2490585.18
	PROVISION FOR INCOME TAX		724765.00	455583.00
	BALANCE T/D TO BALANCE SHEET		1694307.41	2035002.18

for P. Viswanadh & Associates
 Chartered Accountants



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



Place: Hyderabad

Date: 05/05/2025

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

SCHEDULES TO THE ACCOUNTS

SI No.	Sch No.	Year ended March 31, 2025		Year ended March 31, 2024		
		Rs.	Rs.	Rs.	Rs.	
1	CORPUS FUND OPENING BALANCE LESS: Assets Handed over to GHMC/APCPDC Ltd.	1	12574635.20		12574635.20	
			0.00		0.00	
			12574635.20		12574635.20	
			12574635.20		12574635.20	
2	EXCESS OF INCOME OVER EXPENSES OPENING BALANCE CURRENT YEAR Excess of Income over Expenditure A/c	2	20689471.99		18654470.80	
			1694307.41		2035002.18	
			22383779.40		20689472.99	
3	FIXED ASSETS Opening Balance Add: Additions Less: Depreciation Add: Capital Work in progress Closing Balance	3	6110856.16		6278430.03	
			289695.00		718490.00	
			6400551.16		6996920.03	
			824848.34		886063.88	
			5575702.82		6110856.16	
			0.00		0	
			5575702.82		6110856.16	
4	INVESTMENT FD UBI 177413030000919 FD UBI 177413030000922 FD UBI 177413030000923 FD UBI 177413030000924 FD UBI 177413030000925 FD UBI 177413030000926 FD UBI 177413030000927 FD UBI 177413030000928 FD UBI 177413030000929 FD UBI 177413030000945 FD UBI 177413030001361 FD UBI 177413030001362	4		1000000.00		1000000.00
				3000000.00		3000000.00
				3000000.00		3000000.00
				3000000.00		3000000.00
				3000000.00		3000000.00
				3000000.00		3000000.00
				3000000.00		3000000.00
				3000000.00		3000000.00
				1080181.00		1080181.00
				0.00		1000000.00
				1000000.00		0.00
				1000000.00		0.00
				25080181.00		24080181.00
						25080181.00
5	CURRENT ASSETS, LOANS & ADVANCES a) CURRENT ASSETS: RECEIVABLES Maintenance Charges Water Charges Receivables Shop Rent Receivable Other Current Assets Vehicle stickers Water meters ACCRUED INTEREST CASH AND BANK BALANCES Cash-In-Hand Balance With Banks b) LOANS & ADVANCES(ASSET) SALARY ADVANCE Income Tax Paid under Protest Advance income tax paid Sundry Advances DEPOSITS (ASSETS) IT REFUND RECEIVABLE IT APPEAL AMOUNT RECEIVABLE TDS Receivable Other Advance - TDS paid	5	636790.00		596125.00	
			65979.00		67428.00	
			130760.00		119884.00	
			30020.00		30610.00	
			13762.00		14972.00	
				877311.00		829019.00
			3152370.00	3152370.00	1438779.00	1438779.00
			6415.00		5995.00	
			1057578.80		388912.05	
				1063993.80		394907.05
			35000.00		68600.00	
			524130.00		524130.00	
			295000.00		375000.00	
0.00		89000.00				
268615.00		268615.00				
49358.00		49358.00				
194190.00		161040.00				
411420.00		286813.00				
0.00		7192.00				
	1777713.00		1829748.00			
	2841706.80		2224635.05			



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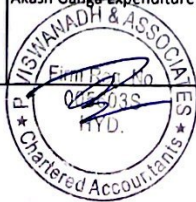
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JAL VAYU VIHAR HOUSE OWNERS WELFARE ASSOCIATION
 (Formerly known as Jal Vayu Vihar Apartment Owners Association)
 (Regd No. 4167/92, Kukatpally, Hyderabad -500085)

SCHEDULES TO THE ACCOUNTS

Sl No.	Particulars	Sch No.	Year ended March 31, 2025		Year ended March 31, 2024	
			Rs.	Rs.	Rs.	Rs.
6	CURRENT LIABILITIES & PROVISIONS	6				
	a) DEPOSITS & OTHERS PAYABLE					
	Shop Rent Deposit		284700.00		230700.00	
	Other Deposits		254400.00		145900.00	
				539100.00		376600.00
	b) CURRENT LIABILITIES & PROVISIONS					
	Maintenance Charges received in advance		15600.00		1200.00	
	Water Bills received in advance		102954.00		93125.00	
	Expenses Payable		578095.00		484857.00	
	TDS payable		8343.00		8017.00	
	Loan on Fixed Deposit		600000.00		0.00	
	Provision for Income Tax		724765.00		455583.00	
				2029757.00		1042782.00
				2568857.00		1419382.00
7	MAINTENANCE CHARGES		5140800.00	5140800.00	5140800.00	5140800.00
8	INTEREST	7				
	Interest On Fixed Deposits with Scheduled Banks		1988735.00		1447999.00	
	Interest on SB Account		19477.00		24602.47	
				2008212.00		1472601.47
9	OTHER INCOME	8				
	-FROM MEMBERS					
	Membership Fee Received		500.00		700.00	
	Water Charges		915468.00		1023773.00	
	Bye-Laws		400.00		500.00	
	Members Income From Guest Room		35600.00		54700.00	
	Members Income Akaash Ganga		296974.00		358825.00	
	Other Income		242515.00		212713.50	
	Penalty		110071.50		96140.50	
	Transfer Charges		899940.00		1591900.00	
				2501468.50		3339252.00
	-FROM OTHERS					
	Shop Rents		1049350.00		952850.00	
	Guest rooms		7000.00		19000.00	
	Other income		0.00		17800.00	
	Akaash Ganga Outsiders		855390.00		536930.00	
				1911740.00		1526580.00
				4413208.50		4865832.00
10	MAINTENANCE EXPENSES	9				
	- FOR MEMBERS					
	WATER EXPENSES					
	Water Line Repairs		49788.00		47172.00	
	Water Tank Maintenance		820.00		65550.00	
	Water Charges to HMWS		50170.00		57259.00	
	Electrical Charges-Pump House 1		257801.00		222081.00	
	Electrical Charges-Pump House 2		136904.00		153563.00	
	Pump Operator		391457.00		232773.00	
				886940.00		778398.00
	Electricity Charges Office		67045.00		51139.00	
	Drains Maintenance		707396.00		173510.00	
	Play Ground Maintenance		20828.00		24800.00	
	Repairs and Maintenance of Civil Works		86640.00		30820.00	
	Conservancy Charges		562621.00		562580.00	
	Rebate on Maintenance Charges		226800.00		219600.00	
	Fogging Machine expenses		41120.00		65919.00	
	Repair & Maintenance - parks others		202076.00		257369.00	
	Repairs & Maintenance - plumbing		12932.00		29835.00	
	Repairs & Maintenance - Electricals		10250.00		149321.00	
				1937708.00		1564893.00
	- FOR AKAASH GANGA					
	Akash Ganga Expenditure - General			432697.00		1037490.00
				3857345.00		3380781.00



Swarna
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[Signature]
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[Signature]
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 (Formerly known as Jal Vayu Vihar Apartment Owners Association)
 (Regd No. 4167/92, Kukatpally, Hyderabad -500085)

SCHEDULES TO THE ACCOUNTS

Sl No.	Particulars	Sch No.	Year ended March 31, 2025		Year ended March 31, 2024	
			Rs.	Rs.	Rs.	Rs.
11	ESTABLISHMENT EXPENSES	10				
	Staff Salaries		3224531.00		2927907.00	
	ESI Employer Contribution		168239.00		9800.00	
	Telephone Charges		18266.00		16049.00	
	Postage & Telegrams		173.00		383.00	
	Printing & Stationery		1598.00		295.00	
	Insurance		0.00		26907.00	
	Festivals & Feasts		100286.00		79147.00	
	AGM/EGM Expenses		62894.00		37847.00	
	Office Maintenance		484102.00		466716.00	
	Conveyance Charges		30192.00		33864.00	
	Bank Charges		4716.75		4871.41	
	Misc. Expenses		69213.00		158393.00	
	Staff Welfare		82252.00		47519.00	
	Xerox		3945.00		3564.00	
	Rents Written off		40800.00		0.00	
	Audit Expenses		3500.00		2850.00	
	Property tax paid to GHMC		62481.00		62481.00	
	Website Maintenance Charges		20886.00		8083.00	
	Security Equipment and CC TV Maintenance		40400.00		31380.00	
			4418474.75		3918056.41	
12	INCOME TAX PAID	11				
	Outstanding Income Tax demand paid			0.00		754650.00
	Appeal fee and short provision of AY 2023-24			0.00		6617.00
				0.00		761267.00
13	AUDIT FEE					
	Auditor's Remuneration			42480.00		42480.00



Swarna
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[Signature]
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FIXED ASSETS

SCHEDULE - 3

PARTICULARS	RATE	WDV AS ON 01-04-2024	ADDITIONS		Recovery	TOTAL 31-03-2025	DEPRECIATION FOR THE YEAR	NET BALANCE AS ON 31-03-2025
			> 180 DAYS	< 180 DAYS				
Air conditioners	15%	22855.26				22855.26	3428.29	19426.97
Akasa ganga furniture	15%	24193.02	89000.00			113193.02	16978.95	96214.07
AKASH GANGA NEW BATH ROOMS	10%	286391.19				286391.19	28639.12	257752.07
Aluminium ladder	15%	7215.42				7215.42	1082.31	6133.11
BORE WELL 2	25%	119045.55				119045.55	29761.39	89284.16
bore wells	25%	2482.12				2482.12	620.53	1861.59
Brush Cutter	15%	7187.34				7187.34	1078.10	6109.24
Car Pad Lock	15%		1888.00			1888.00	283.20	1604.80
compound wall	10%	480519.90				480519.90	48051.99	432467.91
computer	40%	17421.33		43500.00		60921.33	15668.53	45252.80
Dust Bins	15%			20812.00		20812.00	1560.90	19251.10
Fogging Machine new	25%	14079.76				14079.76	3519.94	10559.82
fogging machine	25%	1796.54				1796.54	449.13	1347.41
furniture & fixtures	15%	31012.38				31012.38	4651.86	26360.52
Gandhivanam park	10%	93776.47				93776.47	9377.65	84398.82
gates	10%	237008.61				237008.61	23700.86	213307.75
Geysers	15%	3837.49				3837.49	575.62	3261.87
Grass cutting machine	15%	6395.77				6395.77	959.37	5436.40
Invertor	15%	44286.91	8500.00			52786.91	7918.04	44868.87
Jvv community health care	10%	1849727.28				1849727.28	184972.73	1664754.55
Jvv community health care - Acs	15%	342081.65				342081.65	51312.25	290769.40
Jvv web	40%	10297.97				10297.97	4119.19	6178.78
library	60%	1.00				1.00	0.00	1.00
mobile	15%	11006.71				11006.71	1651.01	9355.70
motors	15%	83975.69	43375.00			127350.69	19102.60	108248.09
office equipment	15%	1559.17				1559.17	233.88	1325.29
park I at tank no.1	10%	37807.44				37807.44	3780.74	34026.70
park II at tank no.2	10%	128428.71				128428.71	12842.87	115585.84
parks others	10%	364891.06				364891.06	36489.11	328401.95
P A SYSTEMS	15%	44333.48				44333.48	6650.02	37683.46
pump house	25%	3020.56				3020.56	755.14	2265.42
rc over headed tank	10%	67590.17				67590.17	6759.02	60831.15
school,offc cum shopping complex	10%	840709.35				840709.35	84070.94	756638.41
security equipment	25%	705664.67	22250.00	60370.00		788284.67	189524.92	598759.75
Security room	10%	123354.23				123354.23	12335.42	111018.81
septic tank	10%	59593.84				59593.84	5959.38	53634.46
sewerage pumps	25%	1230.90				1230.90	307.73	923.17
siren	0%	1.00				1.00	0.00	1.00
software	40%	3165.41				3165.41	1266.16	1899.25
Spraying Machine-1	15%	4906.34				4906.34	735.95	4170.39
Spraying Machine-2	15%	4906.34				4906.34	735.95	4170.39
sump	10%	12707.49				12707.49	1270.75	11436.74
Tree Cutting Machines	15%	7009.93				7009.93	1051.49	5958.44
VACCUUM CLEANER	15%	2298.73				2298.73	344.81	1953.92
water bill machine	25%	96.46				96.46	24.12	72.34
water metre at tank no.1	25%	985.52				985.52	246.38	739.14
TOTAL		6110856.15	165013.00	124682.00	0.00	6400551.15	824848.34	5575702.81

for P. Viswanadh & Associates
Chartered Accountants

(CA P. Viswanadh)
Proprietor
Member ship No. 028786
Firm Regn. No. 0056035

Place: Hyderabad
Date: 05/05/2025



Swarna
President
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SCHEDULE - 12

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

S.No	Particulars	For the year ended 31st March, 2025	For the year ended 31st March, 2024	For the year ended 31st March, 2023
MEMBERS Contributions and Expenses		Rs.	Rs.	Rs.
1	MAINTENANCE			
	a) Income	5140800.00	5140800.00	5157184.00
	b) Expenses	6357862.75	5525429.41	5043519.02
	Surplus/deficit of contribution over expenditure	-1217062.75	-384629.41	113664.98
2	WATER			
	a) Income	915468.00	1023773.00	1268652.00
	b) Expenses	886940.00	778398.00	730560.00
	Surplus/deficit of contribution over expenditure	28528.00	245375.00	538092.00
3	Other income from members	686060.50	723579.00	680594.00
4. Members Contribution Surplus/deficit before Extra-Ordinary Income [1+2+3]				
	a) Income	6742328.50	6888152.00	7106430.00
	b) Expenses	7244802.75	6303827.41	5774079.02
	Excess/deficit of contribution over expenditure	-502474.25	584324.59	1332350.98
5	Extra-Ordinary Income - Transfer Fee	899940.00	1591900.00	2460980.00
6. Members Surplus/Deficit after Extra-Ordinary Income - exempt from income tax [4+5]		397465.75	2176224.59	3793330.98
7. Non - Cash Expenses				
	Depreciation	824848.34	886063.88	741699.24
8. Net Members Surplus/Deficit [6-7]		-427382.59	1290160.71	3051631.74
NON -MEMBERS Contributions and Expenses and Interest Income on FDRs				
9	AKASH GANGA INCOME FROM NON MEMBERS			
	a) Income	855390.00	536930.00	969450.00
	b) Expenses	1032697.00	1037490.00	991904.00
	Excess/deficit of income over expenditure	-177307.00	-500560.00	-22454.00
10	SHOPPING COMPLEX			
	Rent from Shopping Complex	1049350.00	952850.00	957065.00
11	OTHER INCOME			
	Interest Income	2008212.00	1472601.47	1246128.57
	Other income	7000.00	36800.00	18000.00
12	Write-offs	40800.00	0.00	0.00
13. Non-Members Surplus before Income tax [9+10+11]		2846455.00	1961691.47	2198739.57
14. Less: Income tax		724765.00	1216850.00	623799.00
15. Non-Members Surplus after Income tax [13-14]		2121690.00	744841.47	1574940.57
16. Profit/Loss as per Profit and Loss Account [15+8]		1694307.41	2035002.18	4626572.31



Swarna
President
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HOUSE OWNERS WELFARE
ASSOCIATION
Kukatpally, Hyd-85

[Signature]
Secretary
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HOUSE OWNERS WELFARE
ASSOCIATION
Kukatpally, Hyd-85

[Signature]
Treasurer
JAL VAYU VIHAR
HOUSE OWNERS WELFARE
ASSOCIATION
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SCHEDULE- 13

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 Metre 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 with Union Bank of India (Previously Andhra Bank) as on 31st March, 2025 is Rs.2,50,80,181.00 and Balance with Union Bank savings account as per books of accounts is Rs.10,57,578.00 and the same is verified with the physical certificates. Bank reconciliation statement verified during the audit and found no discrepancies.
5. 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.
6. As per the AGM of the year 2020-21 it was decided that Transfer charges collected during the year have to be deposited in fixed deposits. However this could not be implemented in full.

7. Other Income Earned During the Financial Year – 2024-25

▪ Interest earned from FD's with Union Bank of India	-	Rs. 19,88,735.00
▪ Interest earned from SB with Union Bank of India	-	Rs. 19,477.00
▪ Rental Income from Shops and others	-	Rs. 10,49,350.00
▪ Income earned from non-members on Akash Ganga	-	Rs. 8,55,390.00

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



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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.

9. During the year major amount spent towards additions to the Fixed Assets Akasaha Ganga furniture Rs.89,000, Computer Rs.45,000, Dust Bins Rs.20,812, Motors Rs.43,375 and security equipment Rs.82,620.
10. During the year ESI (Employees State Insurance) is implemented to the employees of the society.
11. Segment wise analysis of income and expenditure in Schedule -12 is only for analysis of Revenue and Expenses.
12. Previous year's figures have been re-grouped/re-arranged, wherever necessary, to compare with the current year's figures.

**Schedules 1 to 13 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: 05/05/2025



Swarna

President
**JAL VAYU VIHAR
HOUSE OWNERS WELFARE
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Kukatpally, Hyd-85**

Shree

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