B.R.V. Goud & Co. Chartered Accountants

F. Y-2020-21

INDEPENDENT AUDITORS' REPORT

To the Members of ALL INDIA VEERASHAIVA MAHASABHA

Opinion

We have audited the accompanying financial statements of "All India Veerashaiva Mahasabha", which comprise the Balance Sheet as at 31st March 2021, the Statement Income and Expenditure Account for the year then ended 31st March 2021 and a summary of significant accounting policies and notes to accounts.

In our opinion, and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view in conformity with the Accounting Principles Generally Accepted in India:

- 1. In the case of Balance Sheet, of the state of affairs of the "All India Veerashaiva Mahasabha" as at 31st March 2021.
- 2. In case of the Income and Expenditure Account, of the SURPLUS being Excess of Income over Expenditure for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are Independent of the Association in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of the financial statements. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the Society and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

TeleFax: 080 - 26566337 E-mail: audit@brvgoud.co.in Website: www.brvgoud.co.in

B.R.V. Goud & Co.

Chartered Accountants



Auditor's responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

We further report that:

- We have sought and obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of our audit and have found them to be satisfactory.
- 2. In our opinion, proper books of account as required by law have been kept by the Society, so far as appears from our examination of those books.
- 3. The Balance Sheet and Income and Expenditure Account dealt with by this report, are in agreement with the books of accounts.

For B.R.V. Goud & Co.,

Chartered Accountants

Firm Registration No. 000992S

CHARTERED

Place: Bangalore

Date: Jan 31, 2022

(A B Shiva Subramanyam)

Partner

M. No. 201108

UDIN: 22201108 AAAACS1212

ALL INDIA VEERASHAIVA MAHASABHA

Veerashaiva -Lingayath bhawan Sadashivnagar, Bangalore-560 080

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2021

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

About Mahasabha:

All India Veerashaiva Mahasabha ("Mahasabha") was founded in 1904 with an object of non-commercial and non profit making body constituted for the purpose of binging about unity and cohesion among the members of the society and to promote their welfare in diverse fields of human activity at large.

Mahasabha is registered under the Karnataka Societies Registration Act, 1960, on 5th July, 1976 vide registration no.96/76-77 and also registered under Section 12A of the Income Tax Act, 1961.

Schedule 17: SIGNIFICANT ACCOUNTING POLICIES

a. General

The Financial Statements have been prepared on the historical cost convention and on accrual basis. These statements have been prepared in accordance with the generally accepted accounting principles in India and the applicable Accounting Standards issued by the Institute of Chartered Accountants of India.

b. Fixed Assets

The fixed assets are stated at cost less depreciation. Fixed assets are accounted at cost of acquisition including non-refundable taxes, duties, freight and other incidental expenses related to acquisition and installation of the concerned assets. Depreciation has been provided on the fixed assets under Written Down Value ("WDV") method at the rates and in the manner as prescribed under the Income Tax Act, 196.

c. Membership fee

Membership fee receipts under different categories are credited to Corpus fund.

d. Revenue Recognition

Rental income and interest on investments are recognised as income on accrual basis. Donations (general) are recognised on receipt basis. Interest on savings bank account are recognized as income as and when credited to account.

e. Investments

Investments stated at cost. Interest on fixed deposits is accounted on accrual basis.

f. Income Tax

The Trust is registered with the Income Tax Authorities under section 12A of the Income Tax Act, 1961, and hence the income of the Trust is exempt under section 11 of the Act, subject to compliance of relevant provision of section 11 read with 12 and 13 of the Act.

g. Provisions, contingent liabilities and contingent assets

A provision is recognised when the trust has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are not recognised in the financial statements. A contingent asset is neither recognised nor disclosed in the financial statements.

ALL INDIA VEERASHAIVA MAHASABHA

Veerashaiva -Lingayath bhawan Sadashivnagar, Bangalore-560 080

Schedule 18: NOTES ON ACCOUNTS

- a. In the opinion of the Central Working Committee, the current assets, deposits and Loans & advances will realise a value not less than the amounts stated in the balance sheet, if realised in the ordinary course of business.
- b. The balance with the banks and fixed deposits were confirmed by the respective banks.

Current Year Previous year c. Contingent liabilities not provided for in the Accounts Nil Nil

d. Funds given to Dist. units:

Particulars	As at 31st March, 2021	As at 31st March, 2020
Haveri Dist. Unit	35,00,000	35,00,000
Bijapur Dist. Unit	50,00,000	50,00,000
Sargur Tq, Mysore Dist. Unit	10,00,000	-
Total	95,00,000	85,00,000

e. Previous year figures are regrouped and rearranged wherever necessary.

As per our report of even date,

For B R V Goud & Co.,

Chartered Accountants (FRN 000992S)

(A B Shiva Subramanyam)

Partner (Membership No. 2014:08)TANT

Date: January 31, 2022

Place: Bangalore

For All India Veerashaiva Mahasabha

(Dr. Shamanur Shivashankarappa) (Eshwar khandre)

President

Secretary General

ALL INDIA VEERASHAIVA MAHASABHA "BANGALORE ACCOUNTS"

Veerashaiva-Lingayath Bhawan Sadashivanagar, Bangalore-560080

BALANCE SHEET AS AT 31st MARCH, 2021

(Amount in Rs.)

		(Amount in Rs.)
Sch	As at 31st March, 2021	As at 31st March, 2020
1	4,85,05,036	2,98,34,145
2	8,09,18,785	7,80,77,590
3	6,14,40,475	6,14,38,475
4	60,35,100	57,88,750
5	17,14,814	17,60,255
	19,86,14,211	17,68,99,215
6	7,20,95,108	6,86,01,909
7	7,95,79,997	5,99,80,336
8	1,36,27,228	1,32,06,113
9	1,11,38,041	90,76,491
10	96,30,932	1,18,79,837
-	1,25,42,905	1,41,54,529
	19,86,14,211	17,68,99,215
	1 2 3 4 5 5 6 7 8 8 9	1 4,85,05,036 2 8,09,18,785 3 6,14,40,475 4 60,35,100 5 17,14,814 19,86,14,211 6 7,20,95,108 7 7,95,79,997 8 1,36,27,228 9 1,11,38,041 10 96,30,932 - 1,25,42,905

Significant Accounting policies

Notes on accounts

17

18

As per our report of even date, For B R V Goud & Co.,

Chartered Accountants (FRN 000992S)

CHARTERED ACCOUNTANTS

(A B Shiva Subramanyam)

Partner (M.No. 201108)

Place: Bengaluru

Date: January 31, 2022

For All India Veerashaiva Mahasabha (R)

(Dr. Shamanur Shivashankarappa)

President

(Eshwar Khandre)

Secretary General

(G Gurubasappa)

ALL INDIA VEERASHAIVA MAHASABHA "BANGALORE ACCOUNTS"

Veerashaiva-Lingayath Bhawan Sadashivanagar, Bangalore-560080

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

Particulars	Sch	For the year ended 31st March, 2021	For the year ended 31st March, 2020
A. INCOME			mar 311, 2020
Rent	-	42,36,462	82,10,436
Interest Income	11	52,06,262	51,07,642
Other income	12	36,79,151	29,26,954
Total (A)		1,31,21,875	1,62,45,032
B. EXPENDITURE			
Salary to staff & Bonus		18,91,762	18,68,206
Scholarships		10,33,851	61,64,000
Administrative & General expenses	13	24,76,160	27,78,182
Other expenditure	14	31,70,287	32,42,933
Depreciation	6	17,08,620	13,28,720
Total (B)		1,02,80,680	1,53,82,041
Surplus/(Deficit) for the year transferred to und (C=A-B)	o General	28,41,195	8,62,991

As per our report of even date

For B R V Goud & Co.

Chartered Accountants (FRN 000992S)

(A B Shiva Subramanyam)

Partner (M.No. 201108)

Place: Bengaluru

Date: January 31, 2022

For All India Veerashaiva Mahasabha (R)

(Dr.Shamanur Shivashankarappa)

President

(Eshwar Khandre)

Secretary General

(G Gurubasappa)

ALL INDIA VEERASHAIVA MAHASABHA "BANGALORE ACCOUNTS"

Veerashaiva-Lingayath Bhawan Sadashivanagar, Bangalore-560080

RECEIPTS & PAYMENTS OF A/C FOR THE YEAR ENDED 31ST MARCH, 2021

	17,000	and the state of t			
	17,000	D G Set maintenance			
	17 77	Computer maintenance			
	41,081	Function & Conferences			
	72,828	Car insurance			
	59,720	Building insurance			
	57,125	Data entry charges			
	10,18,972	Property tax			
	3,14,817	Printing charges			
	57,063	Postage charges		00,35,100	
	1,24,205	Meeting expenses		60 35 400	Rent deposits
	1,17,460	Professional charges	3,08,395	2,43,655	Tata Sumo vehicle
4,08,801	3,38,478	Office expenses	//,100	30,649	Election refund & election receipts
	4,60,371	Election charges	20,89,365	12,82,040	Miscellaneous receints
	68,460	Courier charges		1,500	Income Tax refund
	31,217	Duties & taxes	10,/6,/50	10,76,151	Books (Inventories)
	10,169	Bank charges	40,000	10 7/ 151	Membership fee pending allotment
	77,700	Audit fee	6,06,008	2,77,000	Donations
	53,508	Advertisement charges	31,95,620	23,21,760	Electricity & water charges
61,64,000	10,33,851	Scholarships	77,01,704	35,27,966	Interest received
	20,34,562	Salary to staff	60,49,105	37,37,000	Rent received
20,00,00	10,00,000	Advance to Dist. Units	4,/9,200	2,000	Fixed denosits matured
	4,50,109	Property, plant & equipment	2,23,00,075	3,000	Specific fund receipts
1,63,88,55	1,91,00,000	Fixed Deposits made	7 75 68 675	1 91 48 966	Corpus fund-Membership fee
March, 2020	March, 2021		march, 2020	Mai Cii, 2021	Opening Cash & Bank halance
ended 31st	ended 31st	PAYMENTS	151 C Danila	March 2021	
For the year	For the year	, , , , , , , , , , , , , , , , , , , ,	2000	andad 31+	RECEIPTS

Contd...

RECEIPTS & PAYMENTS OF A/C FOR THE YEAR ENDED 31ST MARCH, 2021

Charges 6,79,637 on fee 60,238 ping charges 4,45,460 naintenance 3,61,092 es 1,21,839 & Lift Maintenance 4,20,081 ous expenses 1,10,156 narges 1,17,115 ntories) 24,937 nt expenses 3,39,906 charges 24,500 charges 24,500 charges 24,500 charges 43,474 expenses 7,835 intenance 43,474 expenses 43,474 expenses 7,835 intenance 10,43,325 itlen off 6e 10 Card and ribbons 3,58,183 itten off 5,656 f ID Card and ribbons 1,25,42,905 Total 4,77,407 T	THE PERSON NAMED OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLU		
March, 2021 March, 2021, 839 4,20,081 24,937 1,10,156 3,39,906 1,17,115 24,500 21,684 7,835 1,17,402 43,474 9,10,629 10,43,325 nitect 10,61,550 s 35,58,183 76,656 3,32,422 1,25,42,905 1,	4,91,66,430	4,89,77,197	Total
March, 2021 March,	closing ca		
March, 2021 March, 2021 March, 2021 March, 2021 March 6,79,637 60,238 4,45,460 3,61,092 1,21,839 4,20,081 24,937 1,10,156 3,39,906 1,17,115 24,500 21,684 7,835 1,17,402 43,474 9,10,629 10,43,325 nitect 10,61,550 s 35,58,183	Purchase of		
March, 2021 March, 2021,839 aintenance 4,20,081 mses 24,937 mses 1,10,156 3,39,906 1,17,115 24,500 21,684 7,835 ee 1,17,402 43,474 x 9,10,629 ee 10,43,325 and ESD Architect 10,61,550 ime Ventures 35,58,183	Amount w		
March, 2021 March,	Payment t		
March, 2021 March, 2021 6,79,637 60,238 4,45,460 e 3,61,092 1,21,839 Itenance 4,20,081 es 24,937 s 1,10,156 3,39,906 1,17,115 24,500 21,684 7,835 1,17,402 43,474 9,10,629 10,43,325	Advance to		
March, 2021 March, 2021,839 temance 4,20,081 es 24,937 s 1,10,156 3,39,906 1,17,115 24,500 21,684 7,835 1,17,402 43,474 9,10,629	Apportion		
March, 2021 March, 2028 4,45,460 4,20,081 ses 24,937 es 3,39,906 1,17,115 24,500 21,684 7,835 1,17,402 43,474	Goods & S		
March, 2021 March 2022 March 2022 March 2024	Water charges		
Charges 6,79,637 on fee 60,238 on fee 60,238 ping charges 4,45,460 naintenance 3,61,092 es 1,21,839 & Lift Maintenance 4,20,081 ous expenses 1,10,156 ous expenses 1,10,156 narges 3,39,906 charges 24,500 charges 21,684 expenses 7,835	Vehicle m		
March, 2021 March, 2023 March, 2023 March, 2023 March, 2023 March, 2023 March, 2024 March,	Travelling		
March, 2021 March, 2023 March, 2023 March, 2023 March, 2024, 2024 March, 2024	Telephone		
March, 2021 March, 2023 March,	Books (Inve		
March, 2021 March 2022	Stationery		
March, 2021 March, 2028 March, 2028 March, 2028 March, 2028 Maintenance 4,20,081 penses 24,937 Penses 1,10,156	Security charges		
March, 2021 March, 2021 March, 2021 March, 2021 March 6,79,637 60,238 4,45,460 3,61,092 1,21,839 4,20,081 24,937	Refreshme		
March, 2021 March, 2021 March, 2021 March, 2021 March, 2021 March, 20,238 4,45,460 3,61,092 1,21,839 4,20,081	Miscellane		
March, 2021 March, 2021 March, 2021 March, 2021 March 6,79,637 60,238 4,45,460 3,61,092 1,21,839	OTIS drive		
March, 2021 March, 6,79,637 60,238 4,45,460 3,61,092	Fuel charges		
March, 2021 March 6,79,637 60,238 4,45,460	Software		
March, 2021 March, 6,79,637 60,238	House kee		
March, 2021 March, es 6,79,637	Registration fee		
March, 2021	Electricity		
	march, 2020	Maicil, 2021	
PAYMENTS ended 31st ended 31st	ended 31st	Harah 2024	
	For the year	andod 31st	RECEIPTS

As per our report of even date For B R V Goud & Co.

Chartered Accountants (FRN 0009925)

(A B Shiva Subramanyam)
Partner (M.No. 201108)

Place: Bengaluru

Date: January 31, 2022

For All India veerashaiva Mahasabha (R)

(Dr. Shamanur Shivashankarappa)
President

Irubasappa)

(Eshwar Khandre) Secretary General

ALL INDIA VEERASHAIVA MAHASABHA, BANGALORE "BANGALORE ACCOUNTS"

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2021

(Amount in Rs.)

	Corpus fund-Membership fee:		March, 2021	March, 202
	Life member		36,76,750	22,72,0
	Ashrayadata		2,00,17,404	1,19,42,6
	Upa-poshaka		1,90,33,187	1,11,46,0
	Saha-poshaka		33,45,250	22,02,0
	Poshaka		4,50,000	3,60,0
	Maha-poshaka		11,63,750	9,79,7
	Dani		13,83,050	8,99,3
	Maha-dani		14,49,000	10,02,5
	Dasohi		5,00,000	5,00,0
		Sub-total	5,10,18,391	3,13,04,1
	Less: Fee Apportioned upto the en-		14,70,030	3,18,6
	Apportionment fee of curren		10,43,325	11,51,3
1	representation real or current	Total	4,85,05,036	2,98,34,1
-		Total	4,03,03,030	2,70,34,1
-	General fund:			
1	Opening balance		7,80,77,590	7,68,26,2
	Add: Prior period adjustment			3,88,3
		Sub-total	7,80,77,590	7,72,14,5
	Add/(Less): Surplus/(Deficit) for the	28,41,195	8,62,9	
-		8,09,18,785	7,80,77,59	
-				
F	Specific funds:	Balance as at 31st	Additions/	Balance as a
	Particulars	March, 2020	transfers	31st March, 2021
	Building Fund	4,99,75,478	-	4,99,75,47
	Basava Kalyana Dasoha	39,30,258	8 - 1	39,30,25
	Centenary Fund	13,58,484		13,58,48
	Martyrs Day Fund	26,70,053	-	26,70,05
	New Building Fund	33,75,000		33,75,00
	Education Fund	30,000		30,00
	Youth Wing Fund	20,002		20,00
-	Krishi Kayaka fund	79,200	2,000	81,20
-	Total	6,14,38,475	2,000	6,14,40,47

Sch	Particulars		As at 31st March, 2021	As at 31st March, 2020
4	Rent deposits:			
	Opening balance		57,88,750	60,55,307
	Add: Received during ther year		60,35,100	
		Sub-total	1,18,23,850	60,55,307
	Less: Adjusted against the rent due		57,88,750	2,66,557
- 11		Total	60,35,100	57,88,750

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2021

Sch	Particulars	As at 31st March, 2021	As at 31st March, 2020
5	Current liabilities & provisions:		
	Audit fee	40,000	75 900
	Inter branch	40,000	75,800 50,850
	Membership fee pending allotment	15,87,651	10,76,750
	GST payable	(39,259)	1,29,550
	Duties & taxes	3,502	1,897
	Expenses payables	72,920	2,14,108
	Salary payable		1,42,800
	Other liabilities	50,000	68,500
	Total	17,14,814	17,60,255
7	Investments-from Corpus & Specific funds:		
	(Fixed deposits)		
	Corpus fund	5,24,06,046	3,39,25,774
	Building fund	10,69,970	10,24,142
	Basava Kalyana Dasoha	67,00,344	66,33,903
	Martyrs Day fund	75,68,006	71,96,538
	New building fund	1,18,35,631	1,11,99,979
	Total	7,95,79,997	5,99,80,336
8	Investments-others (fixed deposits):		
	Karnataka state unit	15,48,795	13,58,484
	Rent deposits	1,12,40,119	1,10,59,292
	Krishi Kayaka	8,38,314	7,88,337
		0,30,314	7,00,337
	Total	1,36,27,228	1,32,06,113
9	Deposits and loans & advances:		
	Electricity deposit	5,76,491	5,76,491
	Advance to BIAAPA - Airport Area Planning Authority	10,11,550	-
	Advance to ESD Architects	50,000	- 1 - 1
	Advance to Dist. Units	95,00,000	85,00,000
	Total	1,11,38,041	90,76,491
10	Current assets:		
	Rent receivables	12,73,153	37 07 942
	Interest accrued on fixed deposits	55,89,424	37,97,843 47,77,378
	TDS receivables	20,23,855	25,83,116
	Advances to staff	6,88,000	6,88,000
	Books	56,500	33,500
	T-t-1		
	Total	96,30,932	1,18,79,837

ALL INDIA VEERASHAIVA MAHASABHA, BANGALORE "BANGALORE ACCOUNTS"

PROPERTY, PLANT & EQUIPMENT

	31	30	2 29	20	7 /	27	26	25	24	23	22	21	20	19	18	17	16	. J	4 1	: :	<u> </u>	ວ່ =	; 5	3 ,	٥ ٥	× ×	7	6	ъ	4	ω		ب ر	No. SI	Sche
TOTAL	Otis Lift	Fire Extinguisher	biometric	cash counting machine	Cosh Counties	Flactrical motor	Godrei locker	C.C.T.V camera	Kent water filter	Innova car	Weighing scale	Printer	ID card printing machine	Canon camera	Pedestal & table fan	Other equipments(UPB Box)	Gas Stove & Cylinder	Stabilizer	Xerox machine	0.7.3.	COLLEG HIGKEL	Coffice maker	Fax machine	ימנמ שמוווס כמו	Tata Sumo car	Gas light	Compliter	Toyota Quails car	Mineral water filter	Furniture & fixtures	Building	Land at Tharahunase village	Site	Particulars	Schedule-6
	15	15	10	10	0	5 6	j 6	1	10	15	10	10	10	10	10	10	10	10	10	10	0.0	10	10	5	à c	1 2 2	à i	5 1	10	10	5	0	0	Rate	
6,86,01,910	ı		11,001	12,015	2,30,384	66,518	17,707	50 797	7 174	4.57.784	430	65,100	28,499	2,934	3,442	61,485	2,344	1,220	1,32,696	4,437	840	1,601	5,960	64,723	166	35,922	75 020	17 508	133	2,50,693	2,09,60,323	2,11,16,700	2,50,00,000	WDV as on 01-Apr-20	
52,66,542	2,50,000	41,233										6,195	59,000														10			45.00.000		4,10,114		Additions during the year	
(64,723)										l) K														(64,723)				,			ı			Deletions during the year	
7,38,03,728	2.50,000	41,233	11,001	12,015	2,30,384	66,518	59,787	7,174	4,37,764	7 57 79 7	430	71 295	87 499	2.934	3,442	61.485	2,344	1,220	1,32,696	4,437	840	1,601	5,960		166	35,922	17,598	. 133	477	47 50 693	2.09.60.323	2,15,26,814	2,50,00,000	Total	
17,08,620	18 750	6.185	1,100	1,202	23,038	6,652	5,979	717	68,668	, a , , , a	,, I 30	7 130	2 800	793	344	7 685	234	122	13,270	444	84	160	596		17	14,369	2,640	13	4,73,007.00	75,069,00	10 48 016		1	Depreciation for the year	
7.20.95.108	2 21 250	35 048	9,901	10.813	2,07,346	59,866	53,808	6,457	3,89,116	38/	04,100	61,099	01 (00	2,030	3 000	53 800	7 110	1 098	1.19.426	3.993	756	1,441	5,364		149	21,553	14,958	120	42,/5,624	1,99,12,307	1 99 12 307	2.15.26.814	2,50,00,000	WDV as on 31-Mar-21	(Amount in Rs.

ALL INDIA VEERASHAIVA MAHASABHA, BANGALORE "BANGALORE ACCOUNTS"

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

(Amount in Rs.)

			(Amount in
Sch	Particulars	For the year	For the year
Jen	raiticulais	ended 31st March, 2021	ended 31s March, 202
11	Interest income:	march, 2021	march, 202
	Interest on fixed deposits	50,60,893	47,29,0
	Interest on savings bank account	96,064	1,60,9
	Interest on Income Tax refund	49,305	2,17,6
	Total	52,06,262	51,07,6
12	Other income:		
	Miscellaneous income	12,405	12,06,5
	Election receipts	2,43,655	3,08,2
	Donations	23,677	40,0
	Prior period Income	5,758	
	Profit on sale of Fixed Asset	10,277	
	Electricity & water charges	33,83,379	12,36,3
	Total	36,79,151	27,91,2
13	Administrative & general expenses:		
	Advertisement charges	29,400	71,1
	Audit fee	40,000	41,3
	Bank charges	10,169	29,1
	Duties & taxes		7,7
	Courier charges	68,460	79,2
	Election charges	4,60,371	3,08,6
	Office expenses	2,73,185	4,40,5
	Professional charges	1,57,800	10,0
	Meeting expenses	1,24,603	76,3
	Postage charges	57,063	1,16,9
	Printing charges	1,79,012	4,54,2
	Property tax	10,18,972	10,18,97
	Data entry charges	57,125	1,41,00
	Total Other expenditures:	24,76,160	27,95,30
14	Other expenditures:		
	Building insurance	59,720	59,72
	Repairs & Maintenance Car insurance	72,828	1,15,02
	Function & Conferences	41,081	42,02
	Computer maintenance		12,80
	D G Set maintenance	27,623	1,04
	Electricity charges	17,000	53,47
	Registration fee	6,79,637	9,23,83
	Loss on sale of fixed assets		49,50
	House keeping charges		54,62
	Software maintenance	4,63,120	2,17,80
	Lift Maintenance	3,44,749	2,40,69
	Amount written off	1,64,055	1,92,63
		76,656	•
	Purchase of ID Cards and Ribbon	3,32,422	
	Miscellaneous expenses	31,792	88,74
	Refreshment expenses Security charges	1,10,156	2,35,44
		3,06,254	2,27,178
		STATE STATE OF THE	2002
	Stationery	1,17,115	
	Stationery Telephone charges	1,17,115 21,684	43,127
	Stationery Telephone charges Travelling expenses & Conveyance	1,17,115 21,684 7,835	3,84,924 43,127 73,948
	Stationery Telephone charges	1,17,115 21,684	43,127

ALL INDIA VEERASHAIVA MAHASABHA "CONSOLIDATED ACCOUNTS"

Veerashaiva-Lingayath Bhawan Sadashivanagar, Bangalore-560080

BALANCE SHEET AS AT 31st MARCH, 2021

	na mia al la cara de l	-1	(Amount in Rs.)
Particulars	Sch	As at 31st March, 2021	As at 31st March, 2020
I. LIABILITES			march, 2020
Corpus Fund	1	4,85,05,036	2,98,34,145
Capital/General Fund	2	12,12,58,775	11,89,31,915
Specific Funds	3	6,14,40,475	6,14,38,475
Rent Deposits	4	60,35,100	57,88,750
Current Liabilities & Provisions	5	17,14,814	17,60,255
Total		23,89,54,201	21,77,53,540
II. ASSETS			
Property, Plant & Equipment	6	7,20,34,870	6,86,01,909
Investments-from Corpus & Specific funds	7	7,95,79,997	5,99,80,336
Investments-others	8	1,36,27,228	1,32,06,113
Net Asset Balances of District units	9	4,04,00,228	4,08,54,325
Deposits and loans & advances	10	1,11,38,041	90,76,491
Current Assets	11	96,30,932	1,18,79,837
Cash and Bank balances	-	1,25,42,905	1,41,54,529
Total Significant Accounting policies		23,89,54,201	21,77,53,540

Significant Accounting policies Notes on accounts

17 18

As per our report of even date,

For B R V Goud & Co.,

Chartered Accountants (FRN 000992S)

CHARTERED ACCOUNTANTS

(A B Shiva Subramanyam)

Partner (M.No. 201108)

Place: Bengaluru

Date: January 31, 2022

For All India Veerashaiva Mahasabha (R)

S. Elim (Dr. Shamanur Shivashankarappa)

President

Recards (Eshwar Khandre)

Secretary General

ALL INDIA VEERASHAIVA MAHASABHA "CONSOLIDATED ACCOUNTS"

Veerashaiva-Lingayath Bhawan Sadashivanagar, Bangalore-560080

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

Particulars	Sch	For the year ended 31st March, 2021	For the year ended 31st March, 2020
A. INCOME	COLUMN TO SERVICE DE LA COLUMN		
Rent	-	42,36,462	82,10,436
Interest Income	12	52,06,262	51,07,642
Other income	13	36,79,151	29,26,954
Income of Dist. & Taluk Units	14	31,70,829	1,19,35,958
Total (A)		1,62,92,704	2,81,80,990
B. EXPENDITURE			
Salary to staff & Bonus		18,91,762	18,68,206
Scholarships		10,33,851	61,64,000
Administrative & General expenses	15	24,90,005	27,78,182
Other expenditure	16	32,16,680	32,42,933
Expenditure of Dist. & Taluk Units	14	23,61,898	50,39,234
Depreciation including Dist. & Taluk units	6 & 14	39,69,252	37,47,544
Total (B)		1,49,63,448	2,28,40,099
C. Surplus/(Deficit) for the year transferred to Fund (C=A-B)	General	13,29,256	53,40,891

As per our report of even date,

For B R V Goud & Co.

Chartered Accountants (FRN 000992S)

CHARTERED ACCOUNTANTS

(A B Shiva Subramanyam)

Place: Bengaluru

Date: January 31, 2022

Partner (M.No. 201108)

For All India Veerashaiva Mahasabha (R)

(Dr. Shamanur Shivashankarappa)

President

(Eshwar Khandre)

Relside

Secretary General

ALL INDIA VEERASHAIVA MAHASABHA "CONSOLIDATED ACCOUNTS"

Veerashaiva-Lingayath Bhawan Sadashivanagar, Bangalore-560080

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2021

Total Medical State		(Amount in Rs.)		
Sch	Particulars		As at 31st March, 2021	As at 31st March, 2020
1	Corpus fund-Membership fee:			maren, 2020
	Life member		36,76,750	22,72,000
	Ashrayadata		2,00,17,404	
	Upa-poshaka		1,90,33,187	The second of th
* 1 1	Saha-poshaka		33,45,250	22,02,000
	Poshaka		4,50,000	
	Maha-poshaka		11,63,750	9,79,750
	Dani		13,83,050	8,99,300
	Maha-dani		14,49,000	10,02,500
	Dasohi		5,00,000	5,00,000
		Sub-total	5,10,18,391	3,13,04,175
	Less: Fee Apportioned upto the end of	of Previous years	14,70,030	3,18,675
	Apportionment fee of current y	ear	10,43,325	11,51,355
1		Total	4,85,05,036	2,98,34,145
2	Capital/ General fund:			
	A. All India Veerashaiva Mahasabha,	Bangalore		
	Opening balance		7,80,77,590	7,68,26,200
	Add: Prior period adjustment		•4	3,88,399
		Sub-total	7,80,77,590	7,72,14,599
18	Add/(Less): Surplus/(Deficit) for the	year	27,80,957	8,62,991
1.3.4		Total	8,08,58,547	7,80,77,590
	B. District & Taluk units			
	Opening balance		4.00 54.335	2 40 24 050
	Add: Change in capital of new units		4,08,54,325	3,10,24,050
	Add/(Less): Surplus/(Deficit) for the	Vear	9,97,604	53,52,375
	rider (ecos): Sarptasr (Beriele) for the	(14,51,701)	44,77,900	
		4,04,00,228	4,08,54,325	
		12,12,58,775	11,89,31,915	
3	Specific funds:			
	Particulars	Balance as at 31st	Additions/	Balance as at
	Particulars	March, 2020	transfers	31st March,
	Building Fund	4,99,75,478		2021
	Basava Kalyana Dasoha	39,30,258		4,99,75,478
	Centenary Fund		-	39,30,258
	Martyrs Day Fund	13,58,484 26,70,053		13,58,484
	New Building Fund	33,75,000		26,70,053
	Education Fund	30,000		33,75,000
	Youth Wing Fund	20,002	•	30,000
	Krishi Kayaka fund	79,200	2 000	20,002
		79,200	2,000	81,200
	Total	6,14,38,475	2,000	6 14 40 475
	The state of the s	0,14,30,473	2,000	6,14,40,475

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2021

Sch	Particulars	As at 31st	As at 31st
-		March, 2021	March, 2020
4	Rent deposits: Opening balance Add: Received during ther year	57,88,750 60,35,100	60,55,307
	Sub-total Less: Adjusted against the rent due	1,18,23,850 57,88,750	60,55,307 2,66,557
	Total	60,35,100	57,88,750
. 5	Current liabilities & provisions: Audit fee	40,000	75,800
	Inter branch Membership fee pending allotment GST payable	- 15,87,651 (39,259)	50,850 10,76,750 1,29,550
	Duties & taxes Expenses payables Salary payable	3,502 72,920	1,897 2,14,108
	Other liabilities	50,000	1,42,800 68,500
	Total	17,14,814	17,60,255
7	Investments-from Corpus & Specific funds: (Fixed deposits)		
	Corpus fund Building fund	5,24,06,046	3,39,25,774
	Basava Kalyana Dasoha	10,69,970 67,00,344	10,24,142 66,33,903
	Martyrs Day fund	75,68,006	71,96,538
	New building fund	1,18,35,631	1,11,99,979
	Total	7,95,79,997	5,99,80,336
8	Investments-others (fixed deposits): Karnataka state unit	15,48,795	13,58,484
	Rent deposits	1,12,40,119	1,10,59,292
	Krishi Kayaka	8,38,314	7,88,337
	Total	1,36,27,228	1,32,06,113
10	Deposits and loans & advances: Electricity deposit	5.74 (2)	
	Advance to BIAAPA- Airport Area Planning Authority	5,76,491	5,76,491
	Advance to ESD Architects	10,11,550 50,000	
	Advance to Dist. Units	95,00,000	85,00,000
	Total	1,11,38,041	90,76,491
11	Current assets:		
	Rent receivables	12,73,153	37,97,843
	Interest accrued on fixed deposits	55,89,424	47,77,378
27 1	TDS receivables Advances to staff	20,23,855	25,83,116
	Books	6,88,000	6,88,000
		56,500	33,500
	Total	96,30,932	1,18,79,837

ALL INDIA VEERASHAIVA MAHASABHA CONSOLIDATED ACCOUNTS

Veerashaiva-Lingayath Bhawan Sadashivanagar, Bangalore-560080

Schedule-6

PROPERTY, PLANT & EQUIPMENT

7,20,34,870	17,08,620	1,31,43,490	(04,723)					
2,31,250	18,750	2,50,000	167 7721	57 06 304	6,86,01,910		TOTAL	
35,048	6,185	41,233		2 50 000		15	Otis Lift VF Drive	31 C
9,901	1,100	11,001		41 233	,	15	Fire Extinguisher	30 F
10,813	1,202	11,015	4		11,001	10	Biometric	29 B
2,07,346	23,038	2,30,384			12,015	10	Cash counting machine	28 C
59,866	6,652	66,518			2.30.384	10	Electrical meter	27 E
53,808	5,979	59,/8/			66.518	10	Godrej locker	26 C
6,457	717	7,174			59,787	10	C.C.T.V camera	25 (
3,89,116	68,668	4,5/,/84			7.174	10	Kent water filter	24
387	43	430			4.57.784	15	Innova car	23
64,165	7,130	/1,295		0,122	430	10	Weighing scale	22 1
81,699	5,800	87,499		6 105	65,100	10	Printer	21 F
2,641	293	2,934		59 000	28,499	10	ID card printing machine	20 1
3,098	344	3,442			2,934	10	Canon camera	19 0
53,800	7,685	01,483			3,442	10	Pedestal & table fan	18 F
2,110	234	2,344			61,485	10	Other equipments(UPB Box)	17 (
1,098	122	7,220			2,344	10	Gas Stove & Cylinder	1
1,19,426	13,270	1,32,696			1,220	10	Stabilizer	15
3,993	444	4,43/			1,32,696	10	Xerox machine	14
756	84	, , , , , ,			4,437	10	U.P.S.	13
1,441	160	1,601			840	10	Coffee maker	
5,364	596	3,960			1,601	10	Submersible pump	1
		n .	(01,723)		5,960	10	Fax machine	10
149	11	100	(64 772)		64,723	15	Tata Sumo car	9
21,553	14,369	33,922			166	10	Gas light	∞
14,958	2,640	25 022			35,922	40	Computer	7
120	,	17 500			17,598	15	Toyota Quails car	6
42,75,624	4,/5,069	122			133	10	Mineral water filter	5
1,99,12,307	10,48,016	47 50 403		45,00,000	2,50,693	10	Furniture & fixtures	4
2,14,66,5/6	20 00 00	2 00 60 333		•	2,09,60,323	5	Building	u
2,50,00,000		2 14 66 576		3,49,876	2,11,16,700	0	Land at Tharahunase village	2
		2 50 00 000	1		2,50,00,000	0	Site	
WDV as on 31-Mar-21	Depreciation for the year	Total	during the year	during the year	01-Apr-20	Rate	rarticulars	THE RESERVE
			Deletions	Additions	WDV as on		D. 1.	IS
(Amount in Rs.)								

ALL INDIA VEERASHAIVA MAHASABHA CONSOLIDATED ACCOUNTS

Veerashaiva-Lingayath Bhawan Sadashivanagar, Bangalore-560080

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

CONTRACTOR				(Amount in Rs.)
Sch			For the year	For the year
Jen	Particulars		ended 31st	ended 31st
12	Interest income:		March, 2021	March, 2020
	Interest on fixed deposits		EO (O 803	47.20.025
	Interest on savings bank account		50,60,893	47,29,035
	Interest on Income Tax refund		96,064 49,305	1,60,922
		Total	52,06,262	2,17,685
13	Other income:	Total	32,00,202	51,07,642
	Miscellaneous income		12,405	12 04 570
	Election receipts		2,43,655	12,06,578
	Donations		23,677	3,08,295
	Prior period Income		5,758	40,000
	Profit on sale of Fixed Asset		10,277	
	Electricity & water charges		33,83,379	12 24 240
		Total	36,79,151	12,36,348
15	Administrative & general expenses:	Total	30,79,131	27,91,221
	Advertisement charges		20,400	74 477
	Audit fee		29,400	71,176
	Bank charges		40,000	41,300
	Duties & taxes		10,169	29,150
	Courier charges		(0.4(0)	7,745
	Election charges		68,460	79,237
	Office expenses		4,60,371	3,08,650
	Professional charges		2,87,030	4,40,513
	Meeting expenses		1,57,800	10,000
	Postage charges		1,24,603	76,390
	Printing charges		57,063	1,16,953
	Property tax		1,79,012	4,54,218
	Data entry charges		10,18,972	10,18,972
	bata entry charges	Total	57,125	1,41,000
16	Other expenditures:	rotat	24,90,005	27,95,304
	Building insurance		F0.720	50 700
	Repairs & Maintenance		59,720	59,720
	Car insurance		72,828	1,15,023
	Function & Conferences		41,081	42,027
	Computer maintenance		27 (22	12,800
	D G Set maintenance		27,623	1,044
	Electricity charges		17,000	53,470
	Registration fee		6,79,637	9,23,833
	Loss on sale of fixed assets			49,500
	House keeping charges		. (2, 420	54,623
	Software maintenance		4,63,120	2,17,807
	Lift Maintenance		3,44,749	2,40,691
15	Amount written off		1,64,055	1,92,632
	Khata Charges		76,656	
	Purchase of ID Cards and Ribbon		60,238	
il a ij	Miscellaneous expenses		3,32,422	
	Refreshment expenses		31,792	88,744
			1,10,156	2,35,446
	Security charges		3,06,254	2,27,178
	Stationery Talanhara shares		1,17,115	3,84,924
	Telephone charges		21,684	43,127
	Travelling expenses		7,835	73,948
	Vehicle maintenance		2,39,241	2,08,058
	Water charges		43,474	1,216
		Total	32,16,680	32,25,811

ALL INDIA VEERASHAIVA MAHASABHA "CONSOLIDATED ACCOUNTS"

Veerashaiva-Lingayath Bhawan Sadashivanagar, Bangalore-560080

Schedule-9

NET ASSET BALANCES OF DISTRICT AND TALUK UNITS AS AT 31st MARCH, 2021

SI. No.	District Unit	Opening balance	Net Asset balance of new units consolidated	Surplus/ (Deficit)	Changes in Capital/Adjustment	Closing Balance
	Kodagu Dist. Unit	-	3,13,443	19,633	-	3,33,076
2	Haveri Dist. Unit	47,06,176	-	60,830	12,50,000	60,17,006
	Haveri Tq Unit		9,161	(4,599)		4,562
3	Bidar Dist. Unit	1,293		(2,11,000)	(5,75,000)	
4	Vijayapura Dist Unit	57,79,548		(17,69,775)	(3,73,000)	(7,84,707)
5	Dharwad	1,51,32,117		(17,07,173)		40,09,773
6	Belgaum Dist. Unit	1,34,55,307		4,14,914		1,51,32,117
	Veerashaiva Vani, Belgaum	1,59,328		37,676		1,38,70,221
2.6	Hearse van, Belgaum	16,20,556		256/10 \$10,000		1,97,004
100000000000000000000000000000000000000	Total	4,08,54,325	2 22 604	620		16,21,176
transmit della		1,00,34,323	3,22,604	(14,51,701)	6,75,000	4,04,00,228

Schedule-14

INCOME AND EXPENDITURE OF DISTRICT AND TALUK UNITS FOR THE YEAR ENDED 31st MARCH, 2021

SI. No.	District Unit	Total Income (A)	Expenditures (B)	Depreciation (C)	Surplus/ (Deficit) [A-B-C]	Capital Expenditure
1	Kodagu Dist Unit	47,071	27,438	-	19,633	
2	Haveri Dist. Unit	1,01,134	40,304	-	60,830	18,18,210
	Haveri Tq Unit	-	4,599		(4,599)	10, 10, 210
3	Bidar Dist. Unit		2,11,000		(2,11,000)	
	Vijayapura Dist. Unit	20,57,640	15,80,077	22,47,338	(17,69,775)	45,08,975
	Dharwad Dist. Unit			L. S. pae L.	-	
	Belgaum Dist. Unit	6,98,666	2,70,458	13,294	4,14,914	
	Veerashaiva Vani, Belgaum	1,01,896	64,220		37,676	
	Hearse van, Belgaum	1,64,422	1,63,802		620	
	Total	31,70,829	23,61,898	22,60,632	(14,51,701)	63,27,185