

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.

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:

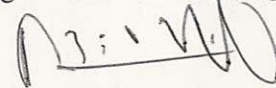
1. We have sought and obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of our audit and have found them to be satisfactory.
2. In our opinion, proper books of account as required by law have been kept by the Society, so far as 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.

Place : Bangalore

Date : Jan 31, 2022

For **B.R.V. Goud & Co.,**
Chartered Accountants

Firm Registration No. 000992S



(A B Shiva Subramanyam)

Partner

M. No. 201108

UDIN: 22201108AAAACS1212

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 bringing 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.

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:

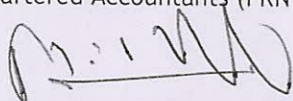
Particulars	As at 31 st March, 2021	As at 31 st March, 2020
Haveri Dist. Unit	35,00,000	35,00,000
Bijapur Dist. Unit	50,00,000	50,00,000
Sargur Tq, Mysore Dist. Unit	10,00,000	-
Total	95,00,000	85,00,000

- 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. 201108)



For All India Veerashaiva Mahasabha



(Dr. Shamanur Shivashankarappa)

President

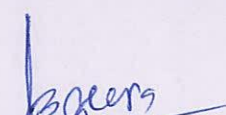


(Eshwar khandre)

Secretary General

Date : January 31, 2022

Place : Bangalore



(G Gurubasappa)
Treasurer

ALL INDIA VEERASHAIVA MAHASABHA
"BANGALORE ACCOUNTS"

Veerashaiva-Lingayath Bhawan
 Sadashivanagar, Bangalore-560080

BALANCE SHEET AS AT 31st MARCH, 2021

(Amount in Rs.)

Particulars	Sch	As at 31st March, 2021	As at 31st March, 2020
I. LIABILITES			
Corpus Fund	1	4,85,05,036	2,98,34,145
General Fund	2	8,09,18,785	7,80,77,590
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		19,86,14,211	17,68,99,215
II. ASSETS			
Property, Plant & Equipment	6	7,20,95,108	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
Deposits and loans & advances	9	1,11,38,041	90,76,491
Current Assets	10	96,30,932	1,18,79,837
Cash and Bank balances	-	1,25,42,905	1,41,54,529
Total		19,86,14,211	17,68,99,215

Significant Accounting policies

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Notes on accounts

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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)
 Treasurer

**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			
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
C. Surplus/(Deficit) for the year transferred to General Fund (C=A-B)		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)
Treasurer

ALL INDIA VEERASHAIVA MAHASABHA
"BANGALORE ACCOUNTS"
 Veerashaiva-Lingayath Bhawan
 Sadashivanagar, Bangalore-560080

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

RECEIPTS	For the year ended 31st March, 2021	For the year ended 31st March, 2020	PAYMENTS	For the year ended 31st March, 2021	For the year ended 31st March, 2020
Opening Cash & Bank balance	1,41,54,530	49,74,508	Fixed Deposits made	1,91,00,000	1,63,88,550
Corpus fund-Membership fee	1,91,48,966	2,25,68,675	Property, plant & equipment	4,50,109	6,14,331
Specific fund receipts	2,000	4,79,200	Advance to Dist. Units	10,00,000	20,00,000
Fixed deposits matured	5,00,000	60,49,105	Salary to staff	20,34,562	17,25,406
Rent received	36,27,966	77,01,704	Scholarships	10,33,851	61,64,000
Interest received	25,21,960	31,95,620	Advertisement charges	53,508	47,746
Electricity & water charges	2,77,680	6,06,008	Audit fee	77,700	-
Donations	-	40,000	Bank charges	10,169	29,144
Membership fee pending allotment	10,76,151	10,76,750	Duties & taxes	31,217	7,745
Books(Inventories)	1,500	-	Courier charges	68,460	79,237
Income Tax refund	12,82,040	20,89,365	Election charges	4,60,371	3,08,650
Miscellaneous receipts	30,649	77,100	Office expenses	3,38,478	4,08,801
Election refund & election receipts	2,43,655	3,08,395	Professional charges	1,17,460	10,000
Tata Sumo vehicle	75,000	-	Meeting expenses	1,24,205	76,390
Rent deposits	60,35,100	-	Postage charges	57,063	1,16,953
			Printing charges	3,14,817	3,19,379
			Property tax	10,18,972	10,18,972
			Data entry charges	57,125	1,41,000
			Building insurance	59,720	59,720
			Repairs & Maintenance	72,828	98,058
			Car insurance	41,081	42,027
			Function & Conferences	-	12,000
			Computer maintenance	17,475	1,044
			D G Set maintenance	17,000	-

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

RECEIPTS	For the year ended 31st March, 2021	For the year ended 31st March, 2020	PAYMENTS	For the year ended 31st March, 2021	For the year ended 31st March, 2020
			Electricity charges	6,79,637	9,23,833
			Registration fee	60,238	49,500
			House keeping charges	4,45,460	2,17,807
			Software maintenance	3,61,092	2,41,881
			Fuel charges	1,21,839	1,69,170
			OTIS drive & Lift Maintenance	4,20,081	1,91,744
			Miscellaneous expenses	24,937	86,263
			Refreshment expenses	1,10,156	2,35,446
			Security charges	3,39,906	2,08,678
			Stationery	1,17,115	3,84,924
			Books(Inventories)	24,500	17,122
			Telephone charges	21,684	43,172
			Travelling expenses	7,835	70,688
			Vehicle maintenance	1,17,402	57,828
			Water charges	43,474	1,216
			Goods & Service Tax	9,10,629	12,92,121
			Apportionment of fee	10,43,325	11,51,355
			Advance to BIAAPA and ESD Architect	10,61,550	
			Payment to Silpa Prime Ventures	35,58,183	
			Amount written off	76,656	
			Purchase of ID Card and ribbons	3,32,422	
			Closing Cash & Bank balances	1,25,42,905	1,41,54,529
Total	4,89,77,197	4,91,66,430	Total	4,89,77,197	4,91,66,430

As per our report of even date
For B R V Goud & Co.
Chartered Accountants (ERN 0009925)

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

Place: Bengaluru
Date: January 31, 2022



For All India veerashaiva Mahasabha (R)

(Dr. Shananur Shivashankarappa)
President

(G Gurubasappa)
Treasurer

(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.)

Sch	Particulars	As at 31st March, 2021	As at 31st March, 2020
1	Corpus fund-Membership fee:		
	Life member	36,76,750	22,72,000
	Ashrayadata	2,00,17,404	1,19,42,600
	Upa-poshaka	1,90,33,187	1,11,46,025
	Saha-poshaka	33,45,250	22,02,000
	Poshaka	4,50,000	3,60,000
	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 Previous years	14,70,030	3,18,675
	Apportionment fee of current year	10,43,325	11,51,355
	Total	4,85,05,036	2,98,34,145
2	General fund:		
	Opening balance	7,80,77,590	7,68,26,200
	Add: Prior period adjustment	-	3,88,399
	Sub-total	7,80,77,590	7,72,14,599
	Add/(Less): Surplus/(Deficit) for the year	28,41,195	8,62,991
	Total	8,09,18,785	7,80,77,590
3	Specific funds:		
	Particulars	Balance as at 31st March, 2020	Balance as at 31st March, 2021
	Building Fund	4,99,75,478	4,99,75,478
	Basava Kalyana Dasoha	39,30,258	39,30,258
	Centenary Fund	13,58,484	13,58,484
	Martyrs Day Fund	26,70,053	26,70,053
	New Building Fund	33,75,000	33,75,000
	Education Fund	30,000	30,000
	Youth Wing Fund	20,002	20,002
	Krishi Kayaka fund	79,200	81,200
	Total	6,14,38,475	6,14,40,475
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
	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	75,800
	Inter branch	-	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
	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	-
	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	37,97,843
	Interest accrued on fixed deposits	55,89,424	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
	Total	96,30,932	1,18,79,837

ALL INDIA VEERASHAIVA MAHASABHA, BANGALORE
"BANGALORE ACCOUNTS"

Schedule-6

PROPERTY, PLANT & EQUIPMENT

(Amount in Rs.)

Sl No.	Particulars	Rate	WDV as on 01-Apr-20	Additions during the year	Deletions during the year	Total	Depreciation for the year	WDV as on 31-Mar-21
1	Site	0	2,50,00,000	-	-	2,50,00,000	-	2,50,00,000
2	Land at Tharahunase village	0	2,11,16,700	4,10,114	-	2,15,26,814	-	2,15,26,814
3	Building	5	2,09,60,323	-	-	2,09,60,323	10,48,016	1,99,12,307
4	Furniture & fixtures	10	2,50,693	45,00,000	-	47,50,693	4,75,069.00	42,75,624
5	Mineral water filter	10	133	-	-	133	13	120
6	Toyota Quails car	15	17,598	-	-	17,598	2,640	14,958
7	Computer	40	35,922	-	-	35,922	14,369	21,553
8	Gas light	10	166	-	-	166	17	149
9	Tata Sumo car	15	64,723	-	(64,723)	-	-	-
10	Fax machine	10	5,960	-	-	5,960	596	5,364
11	Submersible pump	10	1,601	-	-	1,601	160	1,441
12	Coffee maker	10	840	-	-	840	84	756
13	U.P.S.	10	4,437	-	-	4,437	444	3,993
14	Xerox machine	10	1,32,696	-	-	1,32,696	13,270	1,19,426
15	Stabilizer	10	1,220	-	-	1,220	122	1,098
16	Gas Stove & Cylinder	10	2,344	-	-	2,344	234	2,110
17	Other equipments(UPB Box)	10	61,485	-	-	61,485	7,685	53,800
18	Pedestal & table fan	10	3,442	-	-	3,442	344	3,098
19	Canon camera	10	2,934	-	-	2,934	293	2,641
20	ID card printing machine	10	28,499	59,000	-	87,499	5,800	81,699
21	Printer	10	65,100	6,195	-	71,295	7,130	64,165
22	Weighing scale	10	430	-	-	430	43	387
23	Innova car	15	4,57,784	-	-	4,57,784	68,668	3,89,116
24	Kent water filter	10	7,174	-	-	7,174	717	6,457
25	C.C.T.V camera	10	59,787	-	-	59,787	5,979	53,808
26	Godrej locker	10	66,518	-	-	66,518	6,652	59,866
27	Electrical meter	10	2,30,384	-	-	2,30,384	23,038	2,07,346
28	Cash counting machine	10	12,015	-	-	12,015	1,202	10,813
29	Biometric	10	11,001	-	-	11,001	1,100	9,901
30	Fire Extinguisher	15	-	41,233	-	41,233	6,185	35,048
31	Otis Lift	15	-	2,50,000	-	2,50,000	18,750	2,31,250
	TOTAL		6,86,01,910	52,66,542	(64,723)	7,38,03,728	17,08,620	7,20,95,108

ALL INDIA VEERASHAIVA MAHASABHA, BANGALORE
"BANGALORE ACCOUNTS"

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

(Amount in Rs.)

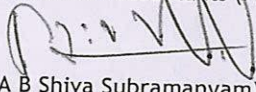
Sch	Particulars	For the year ended 31st March, 2021	For the year ended 31st March, 2020
11	Interest income:		
	Interest on fixed deposits	50,60,893	47,29,035
	Interest on savings bank account	96,064	1,60,922
	Interest on Income Tax refund	49,305	2,17,685
	Total	52,06,262	51,07,642
12	Other income:		
	Miscellaneous income	12,405	12,06,578
	Election receipts	2,43,655	3,08,295
	Donations	23,677	40,000
	Prior period Income	5,758	-
	Profit on sale of Fixed Asset	10,277	-
	Electricity & water charges	33,83,379	12,36,348
	Total	36,79,151	27,91,221
13	Administrative & general expenses:		
	Advertisement charges	29,400	71,176
	Audit fee	40,000	41,300
	Bank charges	10,169	29,150
	Duties & taxes	-	7,745
	Courier charges	68,460	79,237
	Election charges	4,60,371	3,08,650
	Office expenses	2,73,185	4,40,513
	Professional charges	1,57,800	10,000
	Meeting expenses	1,24,603	76,390
	Postage charges	57,063	1,16,953
	Printing charges	1,79,012	4,54,218
	Property tax	10,18,972	10,18,972
	Data entry charges	57,125	1,41,000
	Total	24,76,160	27,95,304
14	Other expenditures:		
	Building insurance	59,720	59,720
	Repairs & Maintenance	72,828	1,15,023
	Car insurance	41,081	42,027
	Function & Conferences	-	12,800
	Computer maintenance	27,623	1,044
	D G Set maintenance	17,000	53,470
	Electricity charges	6,79,637	9,23,833
	Registration fee	-	49,500
	Loss on sale of fixed assets	-	54,623
	House keeping charges	4,63,120	2,17,807
	Software maintenance	3,44,749	2,40,691
	Lift Maintenance	1,64,055	1,92,632
	Amount written off	76,656	-
	Purchase of ID Cards and Ribbon	3,32,422	-
	Miscellaneous expenses	31,792	88,744
	Refreshment expenses	1,10,156	2,35,446
	Security charges	3,06,254	2,27,178
	Stationery	1,17,115	3,84,924
	Telephone charges	21,684	43,127
	Travelling expenses & Conveyance	7,835	73,948
	Vehicle maintenance	2,53,086	2,08,058
	Water charges	43,474	1,216
	Total	31,70,287	32,25,811

ALL INDIA VEERASHAIVA MAHASABHA
"CONSOLIDATED ACCOUNTS"
 Veerashaiva-Lingayath Bhawan
 Sadashivanagar, Bangalore-560080

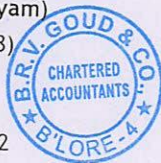
BALANCE SHEET AS AT 31st MARCH, 2021

		(Amount in Rs.)	
Particulars	Sch	As at 31st March, 2021	As at 31st March, 2020
I. LIABILITES			
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		23,89,54,201	21,77,53,540
Significant Accounting policies	17		
Notes on accounts	18		


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)

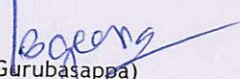
Place: Bengaluru
 Date: January 31, 2022



For All India Veerashaiva Mahasabha (R)


 (Dr. Shamanur Shivashankarappa)
 President


 (Eshwar Khandre)
 Secretary General


 (G Gurubasappa)
 Treasurer

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			
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 General Fund (C=A-B)		13,29,256	53,40,891

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)

Treasurer

ALL INDIA VEERASHAIVA MAHASABHA
"CONSOLIDATED ACCOUNTS"

Veerashaiva-Lingayath Bhawan
 Sadashivanagar, Bangalore-560080

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

(Amount in Rs.)

Sch	Particulars	As at 31st March, 2021	As at 31st March, 2020
1	Corpus fund-Membership fee:		
	Life member	36,76,750	22,72,000
	Ashrayadata	2,00,17,404	1,19,42,600
	Upa-poshaka	1,90,33,187	1,11,46,025
	Saha-poshaka	33,45,250	22,02,000
	Poshaka	4,50,000	3,60,000
	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 Previous years	14,70,030	3,18,675
	Apportionment fee of current year	10,43,325	11,51,355
	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	-	3,88,399
	Sub-total	7,80,77,590	7,72,14,599
	Add/(Less): Surplus/(Deficit) for the year	27,80,957	8,62,991
	Total	8,08,58,547	7,80,77,590
	B. District & Taluk units		
	Opening balance	4,08,54,325	3,10,24,050
	Add: Change in capital of new units	9,97,604	53,52,375
	Add/(Less): Surplus/(Deficit) for the year	(14,51,701)	44,77,900
	Sub-total (B)	4,04,00,228	4,08,54,325
	Total (A+B)	12,12,58,775	11,89,31,915
3	Specific funds:		
	Particulars	Balance as at 31st March, 2020	Balance as at 31st March, 2021
	Building Fund	4,99,75,478	4,99,75,478
	Basava Kalyana Dasoha	39,30,258	39,30,258
	Centenary Fund	13,58,484	13,58,484
	Martyrs Day Fund	26,70,053	26,70,053
	New Building Fund	33,75,000	33,75,000
	Education Fund	30,000	30,000
	Youth Wing Fund	20,002	20,002
	Krishi Kayaka fund	79,200	81,200
	Total	6,14,38,475	6,14,40,475

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

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
	Total	60,35,100	57,88,750
5	Current liabilities & provisions:		
	Audit fee	40,000	75,800
	Inter branch	-	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
	Total	1,36,27,228	1,32,06,113
10	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	-
	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
	TDS receivables	20,23,855	25,83,116
	Advances to staff	6,88,000	6,88,000
	Books	56,500	33,500
	Total	96,30,932	1,18,79,837

ALL INDIA VEERASHAIVA MAHASABHA
CONSOLIDATED ACCOUNTS
Veerashaiva-Lingayath Bhawan
Sadashivanagar, Bangalore-560080

PROPERTY, PLANT & EQUIPMENT

Schedule-6

(Amount in Rs.)

Sl No.	Particulars	Rate	WDV as on 01-Apr-20	Additions during the year	Deletions during the year	Total	Depreciation for the year	WDV as on 31-Mar-21
1	Site	0	2,50,00,000	-	-	2,50,00,000	-	2,50,00,000
2	Land at Tharahunase village	0	2,11,16,700	3,49,876	-	2,14,66,576	-	2,14,66,576
3	Building	5	2,09,60,323	-	-	2,09,60,323	10,48,016	1,99,12,307
4	Furniture & fixtures	10	2,50,693	45,00,000	-	47,50,693	4,75,069	42,75,624
5	Mineral water filter	10	133	-	-	133	13	120
6	Toyota Qualis car	15	17,598	-	-	17,598	2,640	14,958
7	Computer	40	35,922	-	-	35,922	14,369	21,553
8	Gas light	10	166	-	-	166	17	149
9	Tata Sumo car	15	64,723	-	(64,723)	-	-	-
10	Fax machine	10	5,960	-	-	5,960	596	5,364
11	Submersible pump	10	1,601	-	-	1,601	160	1,441
12	Coffee maker	10	840	-	-	840	84	756
13	U.P.S.	10	4,437	-	-	4,437	444	3,993
14	Xerox machine	10	1,32,696	-	-	1,32,696	13,270	1,19,426
15	Stabilizer	10	1,220	-	-	1,220	122	1,098
16	Gas Stove & Cylinder	10	2,344	-	-	2,344	234	2,110
17	Other equipments(UPB Box)	10	61,485	-	-	61,485	7,685	53,800
18	Pedestal & table fan	10	3,442	-	-	3,442	344	3,098
19	Canon camera	10	2,934	-	-	2,934	293	2,641
20	ID card printing machine	10	28,499	59,000	-	87,499	5,800	81,699
21	Printer	10	65,100	6,195	-	71,295	7,130	64,165
22	Weighing scale	10	430	-	-	430	43	387
23	Innova car	15	4,57,784	-	-	4,57,784	68,668	3,89,116
24	Kent water filter	10	7,174	-	-	7,174	717	6,457
25	C.C.T.V camera	10	59,787	-	-	59,787	5,979	53,808
26	Godrej locker	10	66,518	-	-	66,518	6,652	59,866
27	Electrical meter	10	2,30,384	-	-	2,30,384	23,038	2,07,346
28	Cash counting machine	10	12,015	-	-	12,015	1,202	10,813
29	Biometric	10	11,001	-	-	11,001	1,100	9,901
30	Fire Extinguisher	15	-	41,233	-	41,233	6,185	35,048
31	Otis Lift VF Drive	15	-	2,50,000	-	2,50,000	18,750	2,31,250
	TOTAL		6,86,01,910	52,06,304	(64,723)	7,37,43,490	17,08,620	7,20,34,870

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

(Amount in Rs.)

Sch	Particulars	For the year ended 31st March, 2021	For the year ended 31st March, 2020
12	Interest income:		
	Interest on fixed deposits	50,60,893	47,29,035
	Interest on savings bank account	96,064	1,60,922
	Interest on Income Tax refund	49,305	2,17,685
	Total	52,06,262	51,07,642
13	Other income:		
	Miscellaneous income	12,405	12,06,578
	Election receipts	2,43,655	3,08,295
	Donations	23,677	40,000
	Prior period Income	5,758	-
	Profit on sale of Fixed Asset	10,277	-
	Electricity & water charges	33,83,379	12,36,348
	Total	36,79,151	27,91,221
15	Administrative & general expenses:		
	Advertisement charges	29,400	71,176
	Audit fee	40,000	41,300
	Bank charges	10,169	29,150
	Duties & taxes	-	7,745
	Courier charges	68,460	79,237
	Election charges	4,60,371	3,08,650
	Office expenses	2,87,030	4,40,513
	Professional charges	1,57,800	10,000
	Meeting expenses	1,24,603	76,390
	Postage charges	57,063	1,16,953
	Printing charges	1,79,012	4,54,218
	Property tax	10,18,972	10,18,972
	Data entry charges	57,125	1,41,000
	Total	24,90,005	27,95,304
16	Other expenditures:		
	Building insurance	59,720	59,720
	Repairs & Maintenance	72,828	1,15,023
	Car insurance	41,081	42,027
	Function & Conferences	-	12,800
	Computer maintenance	27,623	1,044
	D G Set maintenance	17,000	53,470
	Electricity charges	6,79,637	9,23,833
	Registration fee	-	49,500
	Loss on sale of fixed assets	-	54,623
	House keeping charges	4,63,120	2,17,807
	Software maintenance	3,44,749	2,40,691
	Lift Maintenance	1,64,055	1,92,632
	Amount written off	76,656	-
	Khata Charges	60,238	-
	Purchase of ID Cards and Ribbon	3,32,422	-
	Miscellaneous expenses	31,792	88,744
	Refreshment expenses	1,10,156	2,35,446
	Security charges	3,06,254	2,27,178
	Stationery	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

Sl. No.	District Unit	Opening balance	Net Asset balance of new units consolidated	Surplus/ (Deficit)	Changes in Capital/Adjustments	Closing Balance
1	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)	(7,84,707)
4	Vijayapura Dist Unit	57,79,548	-	(17,69,775)	-	40,09,773
5	Dharwad	1,51,32,117	-	-	-	1,51,32,117
6	Belgaum Dist. Unit	1,34,55,307	-	4,14,914	-	1,38,70,221
	Veerashaiva Vani, Belgaum	1,59,328	-	37,676	-	1,97,004
	Hearse van, Belgaum	16,20,556	-	620	-	16,21,176
	Total	4,08,54,325	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

Sl. 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)	-
3	Bidar Dist. Unit	-	2,11,000	-	(2,11,000)	-
4	Vijayapura Dist. Unit	20,57,640	15,80,077	22,47,338	(17,69,775)	45,08,975
5	Dharwad Dist. Unit	-	-	-	-	-
6	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