

THE INDIAN SECTION
THE THEOSOPHICAL SOCIETY, VARANASI

The Treasurer's Report for the Year 2020-2021

First let me brief you on the details of income generated by the Section. It is to be noted that, after the new president and his team took over the administration of the Section, there took place an entire paradigm shift in the generation of financial resources for the Section.

Here two aspects come into play. First, the Indian Section took over the Collegiate education (The VKM Degree College which is affiliated to BHU) from BEF mainly for the land lease problems. It was necessary to go for a new girls hostel. Apart from providing decent accommodation to students, this has generated good income to the Section by way of surplus contribution to the Section from the hostels. But, unfortunately, due to Covid reasons, the hostels were closed for the entire year and there was no income from that head.

Secondly, a new building was constructed, the "Harmony Building", on the roadside. This was also a sort of monetization of a dead asset. It was during the F.Y. 2020-21, that the investments in these buildings started giving returns. But, as I have mentioned earlier, it was the Covid-19 lockdown period almost during the entire year. After the merger of the Vijaya Bank with the Bank of Baroda, the latter rented our new premise in the first floor of the Harmony building, yielding a rent of more than Rs. 2,30,000 per month. The ground floor was leased to a textile showroom, yielding a rent of Rs. 2,05,740 per Month. But also, we have to forego 3 months rent from the Ground Floor rent. When everything becomes normal, we are generating a total rent income of Rs. 4.5 Lakhs from the two floors of Harmony building. The upper two floors are yet to be leased.

Apart from the above, we have received a contribution of Rs.72,600

as six months contribution from the Annie Besant School. Contribution from the VKM College was also restricted to 6 months and we have received a contribution of Rs.13,48,320 under that head. Our total receipts under the head of Interest on Investments amounts to Rs.45,50,361 and the total receipts as Membership and Subscription was Rs.5,46,530.

You may recollect that, out of the surplus of the previous year, we have marked an amount of Rs.1 Crore as a general fund to be utilized for the current year under review. And this has given us a financial cushion in the year under review.

And reporting on the expenditure side, the period under review was one of the most uncertain financial periods in the recent past. Yes, we are referring to the Covid-19 situation in the country and how it has affected our activities and that of the educational institutions and hostels run and managed by the Indian Section. We were forced to give rent relief to the tenants who are running shops in our Harmony Building, the Hostels were completely closed, the College was closed etc. Above this, we were paying salary to all concerned staff of all these institutions on humanitarian grounds and, also as per the Brotherhood principles of the Theosophical Society.

Propagation of theosophy was seriously affected because of the covid restrictions. The HQ have taken a license on Zoom media for online meetings and lectures which can also be utilized by all federations. The Sections website also was updated from this point of view. During the period we have upgraded the "Suryashram" guest house and an open-air theatre was completely redone with a permanent roof. We have spent Rs.16,32,215 under the head of property maintenance. Establishment charges stood at Rs. 21,72,348. Finally, we have reached a surplus of Rs.1,55,68,112 for the financial Year ending 31 March 2021.

Varanasi

13 November, 2021

Narayanan Venkata

Treasurer, Indian Section

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF

THE INDIAN SECTION, THE THEOSOPHICAL SOCIETY, VARANASI

REPORT ON THE STAND ALONE FINANCEAL STATEMENTS

We have audited the accompanying financial statement of THE INDIAN SECTION, THE THEOSOPHICAL SOCIETY, VARANASI and its Units namely;

- a) The Indian Book Shop.
- b) The Chitradurga Theosophical Lodge Development Committee.
- c) The Eluru Theosophical Lodge Development Committee; and
- d) The Vijaywada Lodge Development Committee.
- e) Annie Besant School.
- f) Vasant Balika Vihar, and
- g) Vasant Kanya Mahavidalya.

in pursuance of the guidance notes and auditing standards. The financial statements comprises the Balance Sheet as at March 31, 2021 and the and Income & Expenditure Account for the year then ended and a summary of significant accounting policies and other explanatory information.

MANAGEMENT'S RESPONSIBILITY FOR THE FINAN-CIAL STATEMENTS

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial erformance of the Society and its units. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material missatatement, whether due to fraud or error.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Guidance Notes, the Accounting and Auditing Standards and matters which are required to be included in the audit report under those provisions. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India and the principles of generally accepted accounting principles. Those standards and principles require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements whether due to fraud or error. In making those risk assessment, the auditor considers internal control relevant to the preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of financial statements. We believe that audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

EMPHASIS OF MATTER-EFFECTS OF COVID-19

We draw attention to Schedules in the financial statements, which describes the economic and social consequences/disruption the Society and its Units are facing as a result of COVID-19 which is impacting supply chains / consumer demand / financial markets / commodity prices/ personnel available for work and/or being able to access offices due to lockdown and travel restrictions. On the basis of entity, no adjustments are required in the financial statements as it does not impact the current financial year. Our opinion is not modified in respect of this matter.

OPINION

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view and are in conformity with the accounting principles generally accepted in India. We report that :-

- i) in the case of the Balance Sheet, of the state of affairs of the Society and its Units as at **31st March, 2021**; and
- ii) in the case of Income & Expenditure Account, of the **results** of the Society and its Units for the year ended on that date.

In terms of our report on even date
For M.B. Gabhawala & Co.
Chartered Accountants
APRAMEYA M. GABHAWALA
Partner

Varanasi- 13/11/2021

**THE INDIAN SECTION,
Balance Sheet**

Funds and Liabilities	Schedule	Amount (Rs.)	Amount (Rs.)
FUNDS			
General Fund	1	5,480,072	
Reserve Fund	2	1,385,497	
Propogation Fund	3	4,189,738	
Earmarked Fund	4	873	
Corpus Fund	5	48,699,359	
Life Members Fund	6	1,294,059	
Building Maintenance Fund	7	6,484,492	
Benevolent Funds	8	<u>3,155,488</u>	70,689,578
INCOME & EXPENDITURE ACCOUNT			
As per last Balance Sheet	9	107,052,528	
Add : Surplus for the year	10	<u>15,568,112</u>	122,620,640
DEPOSITS			
Federation, Lodges & Others	11	17,456,623	
Legacy deposits	12	<u>316,000</u>	17,772,623
CURRENT LIABILITIES AND PROVISIONS			
Sundry Creditors		8,173,229	
Duties and Taxes		236,417	
Expenses Payable		<u>23,126</u>	8,432,772
Total			<u>219,515,613</u>

In terms of our report on even date
For M.B. Gabhawala & Co.
Chartered Accountants
APRAMEYA M. GABHAWALA
Partner

Varanasi, 13/11/2021

THE THEOSOPHICAL SOCIETY, VARANASI
As At 31st March, 2021

Properties and Assets	Schedule	Amount (Rs.)	Amount (Rs.)
IMMOVABLE PROPERTY	9	104,842,905	
MOVABLE PROPERTY			
At Varanasi	10	9,602,138	
TIBBITS MEMORIAL LIBRARY BOOKS			
As Per last Balance Sheet		16,778	
INVESTMENTS	13	73,453,000	
Capital Account with Indian Book Shop			
As per Schedule	14	1,380,705	
Capital Account with Chitradurga Theosophical Lodge Development Committee			
As per Schedule	15	6,245,156	
Capital Account with Eluru Theosophical Lodge Development Committee			
As per Schedule	16	3,889,324	
CAPITAL ACCOUNT WITH VIJAYWADA LODGE			
As per Schedule	17	72,606	
Sundry Debtors		2,796,795	
CASH & BANK BALANCES			
Cash in hand		12,631	
With Scheduled Banks		4,029,049	4,041,680
LOANS & ADVANCES			
Security Deposit		588,286	
Others		12,586,240	13,174,526
Total			219,515,613

For The Indian Section, The Theosophical Society

A.N. Singh
Accountant

Narayanan Venkata
Treasurer

Pradeep H. Gohil
President

**THE INDIAN SECTION,
Income and Expenditure Account for**

Expenditure	AMOUNT	AMOUNT
	(Rs.)	(Rs.)
TO PROPERTY MAINTENANCE		
House and Water Taxes	2,268	
Assurence Charges	31,272	
Building Repairs	1,420	
Electricity Charges	702,608	
Electricity Maintainance	34,500	
Freight & Cartage	140	
Garden Dept. Salaries and Maintainance	130,265	
Generator Maintenance	28,359	
Outside Property Maintainance	313,299	
Repair of Furmiture and fixtures	172	
Sanitation Maintainance and Salary	159,747	
Travelling Expensess	16,210	
Watch and Ward	210,100	
Water Supply Repairs	1,855	
Sub Total :	1,632,215	1,632,215

TO ESTABLISHMENT		
EPF Admin Charges	7,562	
Advertiesment Expences	10,750	
Audit Fees	6,000	
Bank Charges	2,797	
Bonus & Extratia	126,763	
Computer Stationery	40,154	
Stationary Expences	2,320	
Convence Expences	1,440	
Group Graluity cum Life Ins. Scheme	151,518	
Honorarium	582,324	
House Keeping Expense	60,504	
Interest Charges	7,455	
Interest On TDS	583	
Legal Expences	476,800	
Magmnt : Contri to EPF	165,656	
Magmnt: Contri to ESI	42,075	
Miscellaneous Expences	9,425	
Postage Telegram	13,456	
Presidential Election	117,677	
Printing & Stationery	62,096	
Staff Salaries & Establishment	269,976	
Telephone & Fax	4,880	
Travelling & Conveyance	9,493	
Xerox	644	
Sub Total :	2,172,348	2,172,348

In terms of our report On even date
Varanasi - 13/11/ 2021

For M.B. Gabhawala & Co.
Chartered Accountants

Aprameya M. Gabhawala
Partner

THE THEOSOPHICAL SOCIETY, VARANASI
The Year Ended 31st March, 2021

Income	AMOUNT	AMOUNT
	(Rs.)	(Rs.)
TO PROPERTY INCOME		
Residential Charges	4,909,788	
Electricity Charges Received	522,052	
Garden Receipts	4,300	
Generator Mainenance Receipts	36,000	
Maintenance	18,300	
Rent from Bhowali Property	-	
Rent for Harmonery Building	-	
Sub Total :	5,490,440	5,490,440
TO MEMBERSHIP & SUBSCRIPTION		
Annual Dues	481,066	
Entrance Fees	27,640	
Interest on Commuted dues	37,774	
Unattached Membership fee	-	
Charter Fees	50	
Sub Total :	546,530	546,530
DONATION & OTHER INCOME		
“ General Donation	1,768,680	
“ Interest (Schedule 18)	4,960,036	
“ Hospitality	-	
“ Subscr : Indian Theo:	51,680	
“ Miscellaneous Income	1,041	
“ Contribution	1,420,920	
“ Advertisement Received	62,970	
“ Study Camps Outside Varanasi	15,530	
“ Transfer for General Fund	4,000,000	
Sub Total :	12,280,857	12,280,857

For The Indian Section, The Theosophical Society

A.N. Singh
Accountant

Narayanan Venkata
Treasurer

Pradeep H. Gohil
President

**THE INDIAN SECTION,
Income and Expenditure Account for**

Expenditure	AMOUNT	AMOUNT
	(Rs.)	(Rs.)
TO CONTRIBUTION		
Dinner's Committee	2,874	2,874
Sub-Total	2,874	2,874
TO PROPOGATION OF THEOSOPHY		
T.M. Library Expenses	92,610	
Indian Theosophist Publication	283,110	
Natioal Lect; Travel	13,543	
Propogation of Theosophy	36,740	
Bhowali Study Camp Exp.	-	
Website Expenses	27,000	
Sub-Total	453,003	453,003
TO TRANSFER TO FUNDS FOR SPECIFIC PURPOSE		
General Fund	-	
Propogation Fund	-	-
SURPLUS FOR THE YEAR CARRIED TO		
Balance Sheet	15,568,112	
Total	19,828,552	19,828,552

In terms of our report On even date
Varanasi - 13/11/2021

For M.B. Gabhawala & Co.
Chartered Accountants

Aprameya M. Gabhawala
Partner

THE THEOSOPHICAL SOCIETY, VARANASI
The Year Ended 31st March, 2021

Income	AMOUNT	AMOUNT
	(Rs.)	(Rs.)
INTEREST ON IT REFUND		30,225
SURPLUS (Deficit) FROM		
Chtrdurga Committee	1,167,305	
Vijayawada Committee	5,406	
Eluru Committee	308,902	
Indian Book Shop	(1,113)	
Sub-Total	1,480,500	1,480,500

Sub-Total	19,828,552	19,828,552
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For The Indian Section, The Theosophical Society

A.N. Singh
Accountant

Narayanan Venkata
Treasurer

Pradeep H. Gohil
President

THE INDIAN SECTION, THE THEOSOPHICAL SOCIETY, VARANASI
Schedules : 31.03.2021

Sch. No	Particulars	Amount (Rs.)
1.	General Fund	
	As per last Balance Sheet	9,480,072
	Add : Addition made During the year	-
	Add: Transferred from Surplus for Specific Purpose	4,000,000
	Total	<u>5,480,072</u>
2.	Reserve Fund	
	As per last Balance Sheet	1,370,497
	Add : Addition made during the year	15,000
	Total	<u>1,385,497</u>
3.	Propogation Fund	
	As per Last Balance Sheet	4,189,738
	Addition during year	-
	Add: Transferred from Surplus for Specific Purpose	-
	Total	<u>4,189,738</u>
4.	Earmarked Fund	
	As per last Balance Sheet	873
	Add : Addition during the year	-
	Less : Payment made during the year	-
	Total	<u>873</u>
5.	Corpus Fund	
5.1	Indian Section Corpus Fund	48,375,333
	As per last Balance Sheet	132,000
	Add: Received during the year	-
	Transferred from Life Members Fund	-
	Sub-Total (A) :	<u>48,507,333</u>
5.2	Indian Theosophist Corpus Fund	192,426
	As per last Balance Sheet	-
	Add : Addition during the year	400
	Sub-Total (B) :	<u>192,026</u>
	Total (A+B)	<u>48,699,359</u>
6.	Life Membership Fund	
6.1	Commutated Dues	
	As per last Balance Sheet	1,269,711
	Add : Received During the year	3,000
	Less : Transferred to Corpus	32,000
	Payment during the year	8,000
	Sub- Total (A) :	<u>1,232,711</u>
6.2	Life Subscription (Indian Theosophist)	
	As per last Balance Sheet	61,348
	Add : Received During the year	-
	Less : Payment during the year	-
	Sub- Total (B) :	<u>61,348</u>
	Total (A+B) :	<u>1,294,059</u>
7A.	Building Maintenance Fund	
	As per last Balance Sheet	6,171,034
	Add : Received During the year	359,490
	Interest for the year	-
	Total	<u>6,530,524</u>
	Less : Utilised during the year	46,032
	Total	<u>6,484,492</u>

**THE INDIAN SECTION,
Schedules
8. Benevolent**

Particulars	Principal (A)			
	Opening (Rs.)	Additions (Rs.)	Transfer (Rs.)	Closing (Rs.)
R.S. Pandya & Malti Pandya	200,000	-	-	200,000
Rai Fund	-	-	-	-
Bahadur Pandya	80,000	-	-	80,000
Pandit Prannath Trust	230,000	-	-	230,000
G.S. Discretionary Fund	2,950	-	-	2,950
PNT Lecturer TA Fund	6,500	-	-	6,500
Late P.V. Vasudeva Setty Fund	10,000	-	-	10,000
Bhowali Property	252,501	-	-	252,501
Smt. Yashuben H. Gohil, Bhavnagar	22,000	-	-	22,000
Gustaji Lal Lectures Fund	5,000	-	-	5,000
Hansraj Narula Endowment Fund	10,000	-	-	10,000
Hansraj Narula Conference	15,000	-	-	15,000
Radhika Rani Chaudhary	5,000	-	-	5,000
Raja Rani Narula Deposit	21,000	-	-	21,000
Adhyatma Jyoti Fund	17,000	-	-	17,000
A.B. Shiva Temple Fund	5,500	-	-	5,500
Saubhagya Laxmi Malik Fund	7,000	-	-	7,000
Mystic Star Fund	2,000	-	-	2,000
J.N. Mehta Fund	96,500	-	-	96,500
Hari Bhai Chauhan Youth Lecture Fund	25,000	-	-	25,000
Late Shri L.C. Mahindra Fund	25,000	-	-	25,000
Miss. J. S. Morris Study Camp Fund	200,000	-	-	200,000
Bharat Samaj Temple Fund	81,596	-	-	81,596
Late Indira Gupta Fund	16,679	-	-	16,679
Swarnlatha Chandra Shekhar Fund	100,000	-	-	100,000
Late V. Ramanujachari Hydbd.	60,000	-	-	60,000
Management Committee of				
Dr. C.V. Agrawal Fund	264,000	-	-	264,000
Varanasi Day	10,551	-	-	10,551
Total :	1,770,777	-	-	1,770,777

THE THEOSOPHICAL SOCIETY, VARANASI

31.3.2021

Funds

Interest (B)					Other Items	Closing Balance (A+B) (Rs.)
Opening (Rs.)	Additions (Rs.)	Payment (Rs.)	Transfer (Rs.)	Closing (Rs.)		
307,512	14,000	-	-	321,512	-	521,512
102,294	5,600	-	-	107,894	-	187,894
-	16,100	16,100	-	-	-	230,000
-	-	-	-	-	-	2,950
-	-	-	-	-	-	6,500
11,750	700	-	-	12,450	-	22,450
191,192	17,675	-	-	208,867	-	461,368
4,184	1,540	-	-	5,724	-	27,724
9,213	350	-	-	9,563	-	14,563
3,300	700	-	-	4,000	-	14,000
25,080	1,050	-	-	26,130	-	41,130
10,304	350	-	-	10,654	-	15,654
9,030	1,470	-	-	10,500	-	31,500
1,190	1,190	-	-	2,380	-	19,380
1,655	385	-	-	2,040	-	7,540
7,718	490	-	-	8,208	-	15,208
2,501	140	-	-	2,641	-	4,641
120,629	6,755	-	-	127,384	-	223,884
38,495	1,750	-	-	40,245	-	65,245
51,645	1,750	-	-	53,395	-	78,395
172,788	14,000	-	-	186,788	-	386,788
95,251	5,712	-	-	100,963	-	182,559
23,518	1,168	-	-	24,686	-	41,365
84,127	7,000	-	-	91,127	-	191,127
4,200	4,200	-	-	8,400	-	68,400
18,730	18,480	18,050	-	19,160	-	283,160
-	-	-	-	-	-	10,551
1,296,306	122,555	34,150	-	1,384,711	-	3,155,488

THE INDIAN SECTION, THE THEOSOPHICAL SOCIETY, VARANASI
Schedules 31.3.2021
9 A. Immovable Properties

Description	Amount(Rs.)		
	Opening Balance (Rs.)	Addition during the year (Rs.)	Closing Balance (Rs.)
At. Varanasi	61,427,610	599,300	62,026,910
At Bhowali	39,209,544	-	39,209,544
Outside Varanasi	680,087	-	680,087
Immovable Property			
Constructuon of Cement			
Concrete Road (Premises)	1,105,901	1,820,463	2,926,364
Total	102,423,142	2,419,763	104,842,905

THE INDIAN SECTION, THE THEOSOPHICAL SOCIETY, VARANASI
Schedules 31.3.2021
10. Movable Properties

Description	Opening Balance (Rs.)	Addition/ (Deductions) (Rs.)	Total (Rs.)
A. C.	153,044	-	153,044
Computer	169,503	-	169,503
Data Processing	10,600	-	10,600
Website Development	20,184	-	20,184
Generator	397,905	-	397,905
Geyser	113,216	-	113,216
Inverter	121,130	-	121,130
Laser Printer	15,500	-	15,500
L.C.D. Projector	28,000	-	28,000
Software Development	336,640	-	336,640
(Membership)			
Solar Power Plant	4,600,000	-	4,600,000
Thermometer for Covid-19	-	4,068	4,068
Wall Matte White Screen	17,000	-	17,000
Office Equipment	2,218	-	2,218
Electrical Fixtures & Fittings	1,626,208	-	1,626,208
Other Movable Property	124,517	-	124,517
Furniture & Fixtures	1,750,249	-	1,750,249
Fountain	70,266	-	70,266
Grass Cutting Machine	30,000	-	30,000
Water Purifier	11,890	-	11,890
Total	9,598,070	4,068	9,602,138

**THE INDIAN SECTION,
Schedules
11. Deposits From Federation,**

PARTICULARS	PRINCIPAL (A)			
	Opening (Rs.)	Additions (Rs.)	Payment/ (Rs.)	Closing
Allote Property (M. P. & Rajasthan)	88,845	-	-	88,845
Bombay Theosophical Fed. Depo.	550,000	-	-	550,000
Chandradev Theosophical Lodge	7,000	-	-	7,000
Delhi Federation	500,000	-	-	500,000
Eluru Lodge	650,500	-	-	650,500
Hyderabad Lodge	3,000	-	-	3,000
Indore Lodge Fund	62,500	-	-	62,500
Indore Property	843,882	-	-	843,882
Indraprastha Lodge	140,000	10,000	-	150,000
Karnataka Federation (Kollegal Lodge)	314,458	-	-	314,458
Karnataka Federation (Ramnagar Lodge)	20,474	-	-	20,474
Lotus Lodge, Vellore	100,000	-	-	100,000
Kumbakonum Lodge, Tamil Federation	66,094	-	-	66,094
M.P. & Rajasthan Federation	10,000	-	-	10,000
Rayala Seema Lodge Federation	16,400	-	-	16,400
Marathi Federation	1,300,000	-	-	1,300,000
Maitreya Lodge Raysaieema Rederation	-	-	-	-
Samastipur Lodge	7,500	-	-	7,500
Sellapaapalayam Lodge	15,000	-	-	15,000
Tamil Federation Endowment	5,100,886	-	50,000	5,150,886
The Indian Book Shop	694,400	-	-	694,400
Vedant Lodge, Ratlam	82,080	-	-	82,080
Vijaywada Theosophical Lodge	44,811	105,658	77,863	72,606
Total :	10,617,830	165,658	77,863	10,705,625

THE THEOSOPHICAL SOCIETY, VARANASI

31.3.2021

Lodges & Others

Opening (Rs.)	Additions (Rs.)	INTEREST (B)@ 7%		Closing (Rs.)	CLOSING BALANCE (A+B) (Rs.)
		Payment	Other Item		
17,006	6,219	-	-	23,225	112,070
38,500	38,500	-	-	77,000	627,000
490	490	-	-	980	7,980
35,000	35,000	35,000	-	35,000	535,000
561,972	45,535	-	-	607,507	1,258,007
210	210	-	-	420	3,420
52,600	-	-	-	52,600	115,100
1,858,094	-	-	-	1,858,094	2,701,976
9,537	9,800	9,537	-	9,800	159,800
22,012	22,012	22,012	-	22,012	336,470
1,433	1,433	1,433	-	1,433	21,907
15,500	7,000	7,000	-	15,500	115,500
137,720	4,627	-	-	142,347	208,441
700	700	-	-	1,400	11,400
1,148	1,148	-	-	2,296	18,696
91,000	91,000	-	-	182,000	1,482,000
71,275	-	-	-	71,275	71,275
525	525	-	-	1,050	8,550
-	-	-	-	-	15,000
3,233,089	360,562	100,000	-	3,493,651	8,644,537
59,500	48,608	59,500	-	48,608	743,008
99,054	5,746	-	-	104,800	186,880
-	-	-	-	-	72,606
6,306,365	679,115	234,482	-	6,750,998	17,456,623

**THE INDIAN SECTION,
Schedules
12. Legacy**

Particulars	Opening (R.s)	Principal (A)		
		Additions (Rs.)	Payment / Closing Transfer (Rs.) (A)	
Interest on Legacy Deposit	-	26,480	26,480	-
Miss Mehroon S. Engineer	15,000	-	15,000	-
Shri B.L. Bhattacharya	120,000	-	-	120,000
Shri Satyavir Tyagi	17,000	-	-	17,000
Shri Ramesh Chandra Gupta	17,000	-	-	17,000
Smt. Radha Rani	17,000	-	-	17,000
Shri Ashok & Mrs. Ranjana	5,000	-	-	5,000
Shri J.N. Janeja	15,000	-	-	15,000
Shri R.M. Poduwal	-	-	-	-
Mrs. Arti A. Amin	5,000	-	-	5,000
Smt. G. Agarwal & Dr. C.V. Agarwal	70,000	-	-	70,000
Smt. Arun Bhatia & Dr. Prannath	20,000	-	-	20,000
Shri B.S. Godbole &	20,000	-	-	20,000
Shri P.T. Jamgadeand	5,000	-	-	5,000
Smt. N.T. Jamgade & A.P. Jamgade	5,000	-	-	5,000
Total	331,000	26,480	41,480	316,000

THE THEOSOPHICAL SOCIETY, VARANASI

31.3.2021

Deposits

Opening (Rs.)	Additions (Rs.)	Payment	Other Item	Closing (Rs.) (B)	Closing Balance (A+B)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	120,000
-	-	-	-	-	17,000
-	-	-	-	-	17,000
-	-	-	-	-	17,000
-	-	-	-	-	5,000
-	-	-	-	-	15,000
-	-	-	-	-	-
-	-	-	-	-	5,000
-	-	-	-	-	70,000
-	-	-	-	-	20,000
-	-	-	-	-	20,000
-	-	-	-	-	5,000
-	-	-	-	-	5,000
-	-	-	-	-	316,000

**THE INDIAN SECTION,
Schedules
13. Investments**

Particular	Date of Issue	Date of Maturity
------------	------------------	---------------------

(A) FIXED DEPOSITS WITH PSU

(Unsecured, in the nature of non-marketable debentures)

a) Housing Development Finance Corporation Limited

R. No. VN/499747	20.02.19	20.08.24
R.No. VN/506483	23.04.19	23.04.25
R.No. VN/493624	05.01.19	05.07.24
R.No. VN/506445	19.04.19	19.04.25
R.No. VN/494728	14.01.19	14.07.24
R.No. VN/506452	15.05.19	15.05.25
R.No. VN/548892	29.03.20	29.03.25
R.No. VN/548926	18.03.20	18.03.25
R.No. VN/548902	15.01.20	15.01.25
R.No. VN/548933	26.03.20	26.03.25
R.No. VN/548919	10.03.20	10.03.25
R.No. VN/492111	18.11.18	18.05.24
R.No. VN/500047	27.02.19	27.08.24
R.No. VN/500054	27.02.19	27.08.24
R.No. LK7104840	26.03.21	26.06.29

Sub-total (A) :

THE THEOSOPHICAL SOCIETY, VARANASI
31.3.2021

Rate of Interest	Amount (Rs.)	Amount (Rs.)
		-
8.24%	1,000,000	
7.98%	4,500,000	
8.24%	4,000,000	
7.98%	3,500,000	
8.24%	3,000,000	
7.98%	5,000,000	
7.30%	500,000	
7.30%	2,000,000	
7.30%	2,500,000	
7.30%	1,000,000	
7.30%	2,000,000	
8.24%	2,500,000	
8.24%	10,000,000	
8.24%	2,500,000	
6.30%	6,000,000	
		50,000,000
		50,000,000

**THE INDIAN SECTION,
Schedules
13. Investment**

Particular	Date of Issue	Date of Maturity
B. FIXED DEPOSITS WITH BANKS		
Bank of Baroda, Varanasi		
R.No. 28600300036714	11.05.21	11.04.24
R.No. 28600300375087	09.11.20	09.11.22
R.No. 28600300037588	09.11.20	09.11.22
R.No. 28600300038004	28.02.21	28.01.24
R.No. 28600300036337	05.06.19	05.06.24
R.No. 28600300037077	17.06.19	17.06.22
R.No. 28600300038144	01.07.19	01.07.22

Sub-total (B) :

D. Flexi Saving Deposits

Sub-total (C) :

E. Stock Holding Corporation of India

Sub-total (D) :

Total (A+B+C+D) :

THE THEOSOPHICAL SOCIETY, VARANASI
31.3.2021
(Contd...)

Rate of Interest	Amount (Rs.)	Amount (Rs.)
6.75%	2,000,000	
5.10%	2,500,000	
5.10%	2,500,000	
5.10%	2,000,000	
6.70%	2,500,000	
6.70%	1,500,000	
6.70%	800,000	
		13,800,000
		<u>13,800,000</u>
		4,653,000
		<u>4,653,000</u>
24.04.17	24.04.23 8.00%	50,00,000
		<u>50,00,000</u>
		<u>73,453,000</u>

THE INDIAN SECTION, THE THEOSOPHICAL SOCIETY, VARANASI
SCHEDULES : 31.3.2021

	Amount (Rs.)
14. CAPITAL ACCOUNT WITH INDIAN BOOK SHOP	
As per last Balance Sheet	1,386,012
Add : Surplus/(Deficit) for the Year	(1,113)
Less : TDS	4,194
Total :	<u>1,380,705</u>
15. CAPITAL ACCOUNT WITH CHITRADURGALODGE	
As Per Last Balanc Sheet	5,347,440
Add : Addition during the year	230,411
Less : Deduction during the year	500,000
Add : Surplus /(Deficit) during the year	1,167,305
Total :	<u>6,245,156</u>
16. CAPITAL ACCOUNT WITH ELURU LODGE	
As per Last Balance Sheet	3,593,190
Add : Addition during the year	68,232
Less : Deduction during the year	81,000
Add : Surplus /(Deficit) during the Year	308,902
Total :	<u>3,889,324</u>
17. CAPITAL ACCOUNT WITH VIJAYWADALODGE	
As per Last Balance Sheet	44,811
Add : Addition during the year	22,389
Less : Deduction during the Year	-
Add : Surplus /(Deficit) during the year	5,406
Total :	<u>72,606</u>
18. INTEREST (NET)	
Interest Received :	
Interest on Savings Bank Accounts	24,978
TDS on Interest (Vijaya Bank)	400,003
Interest on Fixed Deposit/Bond with PSU	3,577,631
Interest on Fixed Deposit with Banks	1,474,454
Interest on Bond	400,000
	<u>5,877,066</u>
Less : Interest Allowed :	
On Deposit & Federations	679,115
Benevolent Fund	122,555
Interest On Commuted Dues	88,880
Interest on Legacy Deposit	26,480
	<u>917,030</u>
Total :	<u>4,960,036</u>
19. SIGNIFICANT ACCOUNTING POLICIES	
a) The institution follows mercantile system of accounting, except interest which is accounted for on cash basis.	
b) Investment are stated at cost.	
c) Depreciation is not provided w.e.f. 01.04.2010.	

These are the Schedules forming part of the Accounts, signed on even date.
For M.B. Gabhawala & Co. FOR THE INDIAN SECTION THE THEOSOPHICAL SOCIETY

Chartered Accountants

Aprameya M. Gabhawala
Partner

A.N. Singh
Accountant

Narayanan Venkata
Treasurer

Pradeep H. Gohil
president

Varanasi- 13/11/2021

THE INDIAN SECTION, THE THEOSOPHICAL SOCIETY, VARANASI**LIST : 31.3.2021**

SUNDRY CREDITORS	Amount (Rs.)
Adyar Day Collection	4,660
Assam Federation	4,269
Bengal Fedration	10,092
Bihar (Theos.) Federation	1,722
Bombay Theos Federation	23,769
Delhi Thoos Federation	7,628
E.S.T. Building Repairs Deposits	1,300
Goutami Lodge, Kakinada	1,987,609
Gujrat Federation	4,045
Indian Section Dinner's Committee	161,601
International Head Quarter	137,557
Karnataka Federation	19,877
Kerala Theos. Federation	5,162
Madras Teos. Faderation	19,109
Marathi Teos. Faderation	32,765
M.P. & Rajasthan Federation	18,132
Rayalseema Theos. Federation	8,377
Smt. Neha Changrani	1,234,440
Specific Donation	55,000
Specific Donation for Kerala Flood Relief Fund	5,000
Shri Arvind Tiwari, Gorakhpur (For Gorakhpur Land)	4,400,000
Tamil Theos Federation	15,219
Telugu Theos Federation	2,326
T.M. Liabrary	1,650
U.P. Federation	5,567
Utkal Federation	6,353
Total:	<u>8,173,229</u>
EXPENSES PAYABLE	
M.B. Gabhawala & Co.	3,000
EPF Payable	15,174
ESIC Payable	353
TDS Payable	4,599
Total:	<u>23,126</u>
DUTIES & TAXES	
CGST	140,643
SGST	95,774
Total:	<u>236,417</u>
SUNDRY DEBTORS	
Consolidated Bills	43,384
Interest Receivable	25,074
Sri Somnath Maurya	15,000
Vasant Balika Vihar	2,713,337
Total:	<u>2,796,795</u>

THE INDIAN SECTION, THE THEOSOPHICAL SOCIETY, VARANASI**LIST : 31.3.2021**

	Amount (Rs.)
BANK BALANCES	
State Bank of India, Bhowali (A/c. No. 10996352397)	6,497\
State Bank of India, SB Account No. 10341332489	49,220
Indian Bank, SB Account No. 21044854558	24,442
Indian Bank, SB Account No. 439621168	301,086
IDBI Bank, SBA/c. No. 081104000063133	265,479
Bank of Baroda, SBA/c No. 28600100018425	2,860,652
Bank of Baroda, SBA/c No. 28600100016986	44,668
Bank of Baroda, SBA/c No. 28600200000982	477,005
Total :	4,029,049
SECURITY DEPOSIT (Others)	
Varanasi Electricity Supply Undertakig	5,88,286
Total :	5,88,286
ADVANCES (Others)	
Besant Education Fellowship	230,164
IGST	55,741
TDS Receivable (AY 2008-09)	43,266
TDS Receivable (AY 2011-12)	27,333
TDS Receivable (AY 2012-13) Short Refund	57,866
TDS Receivable (AY 2013-14)	46,892
IT Refundable (AY 2014-2015)	822,166
TDS Receivable (AY 2016-17)	73,701
TDS Receivable (Vijaya Bank)	11,549
TDS Receivable (AY 2018-19)	-
TDS REceivable (AY 2019-20)	1,307,620
TDS REceivable (AY 2020-21)	921,705
TDS REceivable (AY 2020-21) Unclaimed	39,600
TDS REceivable (AY 2021-22)	1,335,637
Dr. N.C. Ramanujachari	3,000
M/S Chauhan Enterprises (Harmony Bldg. Advance)	2,800,000
Sangli Lodge, T. S. Pune	300,000
Shri Ghure Lal	5,000
Shri Om Prakash Yadav	85,000
Shri Raju Bharati	4,000
Shri Ram Daras	11,000
Shri Vijay Verma	5,000
Relating to Gorakhpur Land as per MOU	4,400,000
Total :	12,586,240

These are the lists relating to the Balance Sheet,

Signed on even date.

For M.B. Gabhawala & Co.*Chartered Accountants***Aprameya M. Gabhawala**
*Partner***A.N. Singh**
*Accountant***Narayanan Venkata**
*Treasurer***Pradeep H. Gohil**
*President***Varanasi- 13/11/2021**

**THE INDIAN BOOK SHOP,
(UNIT OF THE INDIAN SEXTION,
Balance Sheet**

Funds and Liabilities	Amount (Rs.)	Amount (Rs.)
CAPITAL FUNDS (As per Schedule "A")		1,549,661
	Total :	1,549,661

VARANASI
THE THEOSOPHICAL SOCIETY, VARANASI)
As at 31 March, 2021

Properties and Assets	Amount (Rs.)	Amount (Rs.)
FIXED ASSETS		
Building (Renovation)		
As per last Balance Sheet		17,942
Furniture		
As per last Balance Sheet		5,407
INVESTMENTS		
Fixed Deposits (As per Schedule "B")	<u>260,000</u>	260,000
CURRENT ASSETS, LOANS AND ADVANCES		
Sri S.B.R. Mishra, Gorakhpur		-
Loans And Advanves		
Interest Receivable		
The Indian Section, The Theosophical Society		48,608
Closing Stock		
Theosophical Books	457,401	
Theosophical Digest	<u>40,086</u>	497,487
Security Deposits		
The Indian Section, The Theosophical Society	694,400	
Electricity	984	
Telephone	<u>2,000</u>	697,384
Cash & Bank Balance		
Cash in hand	2,569	
Bank of Baroda, SB A/c. No. 14559	<u>20,264</u>	22,833
Total :		1,549,661

THE INDIAN BOOK SHOP
(Unit of the Indian Section,
Income and Expenditure Account For

Particulars	Amount (Rs.)	Amount (Rs.)
To OPENING STOCK		
Theosophical Books	453,523	
Theosophical Digest	40,086	493,609
To PURCHASE & PRINTING		
Theosophical Books Purchase	84,954	
Theosophical Books Printing	3,500	
Freight Inward	-	88,454
To ADMINISTRATIVE EXPENSES		
Audit Fees	3,540	
Bank Charg	6	
Establishment	84,000	
Miscellaneous Expenses	170	
Packing & Forwarding	4,000	
Postage & Telegram Expenses	158	
Printing and Stationery	10	
Electricity Charges	4,376	96,260
„ Surplus transferred to Capital Fund		
Capital Fund		(1,113)
		Total :
		<u>677,210</u>

In terms of our report of even date
For M.B. Gabhawala & Co.
Chartered Accountants
Aprameya M. Gabhawala
Partner

Varanasi- 13/11/2021

VARANASI
The Theosophical Society, Varanasi)
The Year Ended 31st March, 2021

Particulars	Amount (Rs.)	Amount (Rs.)
By SUBSCRIPTION RECEIVED		
Theosophical Books	104,041	
Theosophical Digest	-	104,041
By INTEREST RECEIVED		
On Fixed Deposits	17,313	
On SB Account	1,561	
On Deposit with Indian Section	48,608	67,482
By DONATION AND CONTRIBUTION		
Donation (P.N.T.)		8,200
By CLOSING STOCK		
Theosophical Books	457,401	
Theosophical Digest	40,086	497,487
Total :		677,210

FOR THE INDIAN BOOK SHOP

Narayanan Venkata
Treasurer

Pradeep H. Gohil
president

THE INDIAN BOOK SHOP, VARANASI
(Unit of the Indian Section, The Theosophical Society, Varanasi)

		Amount (Rs.)
SCHEDULES : 31.3.2021		
A. FUNDS		
The Indian Section, The theosophical Society		
As per last Balance Sheet	1,386,012	
Less : TDS	4,194	
Add : Surplus for the year	(1,113)	1,380,705
Smt. Sundari Bai & Baijnath Pandya Hindi Publication Fund		
As per last Balance Sheet		26,394
Fund for Publication of Hindi Books		
As per last Balance Sheet		142,562
Total :		<u>1,549,661</u>

B. FIXED DEPOSITS

Issuing Authority	Fixed Deposit No.	Maturity Date	Investment Date	Rate of Interest	
Bank Of Baroda Laxa Road Varanasi	28600300087925	24.07.2021	24.07.2020	5.10%	100,000
Bank Of Baroda Laxa Road Varanasi	28600300087757	28.12.2023	28.01.2020	5.10%	80,000
Bank Of Baroda Laxa Road Varanasi	28600300086828	30.03.2022	30.03.2021	4.90%	80,000
Total :					<u>260,000</u>

C. SIGNIFICANT ACCOUNTING POLICIES

- The institution follows mercantile system of accounting.
- Investments are stated at cost.
- Depreciation is not provided w.e.f. 1.4.2010
- Inventory maintenance is not possible. However, at year end valuation is done by the management.

In terms of our report of even date
For M.B. Gabhawala & Co.
Chartered Accountants
Aprameya M. Gabhawala
Partner

Narayanan Venkata
Treasurer

For, THE INDIAN BOOKSHOP
PradeepH. Gohil
president

Varanasi-13/11/2021

CHITRADURGA**Balance Sheet**

Funds and Liabilities	Amount (Rs.)	Amount (Rs.)
CAPITAL FUNDS	Currrnt Year	Previm Year
(As per Schedule- 1)	1,47,129	1,47,129
DEPOSITS FROM TENANTS	30,40,000	35,20,000
(As per Schedule 2)		
INCOME & EXPENDITURE ACCOUNT		
Opening Balance	51,81,776	
Add : Excess of Income over Expenditure	<u>11,67,305</u>	
	63,49,081	
Less: Payment to Indian Section	<u>5,00,000</u>	
	58,49,081	
Add : 15% Contribution of Rent	<u>2,30,411</u>	60,79,492
		51,81,776
LIABILITIES		
Audit Fee Payable	15,340	14,160
	Total :	92,81,961
		88,63,065

In terms of our report on even date.
For M.B. Gabhawala & Co.
Chartered Accountants

Aprameya M. Gabhawala
Partner

Varanasi- 13/11/2021

UNIT

As at 31 March, 2021

Properties and Assets	Amount (Rs.)	Amount (Rs.)
	Current Year	Previm Year
FIXED ASSETS (As per Schedule-3)	85,12,271	82,32,174
SECURITY DEPOSIT Electricity Department	38,317	38,317
CASH & BANK BALANCES		
Cash in Hand	15,555	20,191
Canara Bank SB	6,88,518	4,14,318
Bank of India SB	27,300	1,58,065
Total :	92,81,961	88,63,065

FOR CHITRADURGA THEOSOPHICAL LODGE DEVELOPMENT COMMITTEE

Narayanan Venkata
Treasurer

Pardeep H. Gohil
president

CHITRADURGA

Income and Expenditure Account For

Particulars	Amount (Rs.)	Amount (Rs.)
To ADMINISTRATIVE EXPENSES	Current Year	Previous Year
To Audit fees	15,340	14,160
To Bank Charges	2,156	1,564
To Electricity Charges	14,551	12,380
To Function Expenses	-	1,02,819
To Municipal & Water Tex	1,61,623	1,37,955
To Indian Section 15% Share	2,30,411	1,34,886
To Legal Expenses	8,000	78,030
To Lodge Maintenance Expenses	-	6,400
To Postage	148	1,589
To Printing & Maintenance	2,331	7,383
To Repairs & Maintenance	9,577	14,834
To Watchman Salary	60,000	65,000
To Telephone Charges	-	1,729
To Travelling & Conveyance	40,737	23,131
To Books & Periodical	-	30,000
To Excess of Income over Expenditure	11,67,305	2,92,405
Total :	<u>17,12,179</u>	<u>9,24,265</u>

In terms of our report of even date

For M.B. Gabhawala & Co.

Chartered Accountants

Aprameya M. Gabhawala

Partner

Varanasi- 13/11/2021

UNIT

The Year Ended 31st March, 2021

Particulars	Amount (Rs.)	Amount (Rs.)
	Current Year	Previous Year
By Rental Received	16,97,695	8,99,240
By Interest on SB Account	14,484	24,125
By Delegation fee	-	900
Total :	<u>17,12,179</u>	<u>9,24,265</u>

FOR CHITRADURGA THEOSOPHICAL LODGE DEVELOPMENT COMMITTEE

Narayanan Venkata
Treasurer

Pradeep H. Gohil
President

CHITRADURGA UNIT

(Unit of the Indian Section, The Theosophical Society, Varanasi)

SCHEDULES : 31.3.2021**Amount
(Rs.)**

	Current Year 31.03.2021	Previous Year 31.03.2020	
A. FUNDS			
Opening Balance	1,47,129.00	1,47,129.00	
SCHEDULE-1			
B. DEPOSITS FROM TENANTS			
PARTICULARS			
B. Shreenivasa Setty, 26, Chitradurga		1,00,000	1,00,000
B. Prabhudeva & Jyoti		1,00,000	1,00,000
Basaveshwara Jewellers, 23 & 24, Chitradurga		2,00,000	2,00,000
C. S. Manjunatha, 21, Chitradurga		1,00,000	1,00,000
E. Jayaprakash, 1, Chitradurga		1,00,000	1,00,000
G Hanumatharayappa - 13, Chitradurga		1,00,000	1,00,000
G.N. Vasudeva Rao - 11, Chitradurga		50,000	50,000
H. Karim Sab, 3 & 4, Chitradurga		2,00,000	2,00,000
H. N. Thippeswamy, 2, Chitradurga		1,00,000	1,00,000
J. Madhukar, J. Muruil - 14, Chitradurga		1,00,000	1,00,000
K. Srinivasa 19A, Chitradurga		2,40,000	2,40,000
K. N. Rathnakara, 28, Chitradurga		-	1,00,000
K. R. Varalakshmi, 27, Chitradurga		-	1,00,000
K. S. Sadasivappa, 6, Chitradurga		-	1,00,000
M.S. Ramananda Setty, 25, Chitradurga		1,00,000	1,00,000
Mysore Charka Prachara Sangha - 18 Chitradurga		1,00,000	1,00,000
N. Lokesh, 7A, Chitradurga		1,00,000	2,40,000
N. J. Prahlad, 9, Chitradurga		1,00,000	1,00,000
N. J. Suryanarayana, 10, Chitradurga		1,00,000	1,00,000
P. V. Mukunda Joshi, 29 & 30, Chitradurga		1,00,000	2,00,000
Rajani Shekhar, 16, Chitradurga		-	1,00,000
S. Nethravathi, 22, Chitradurga		-	1,00,000
S. Premaleela, 20 Chitradurga		-	1,00,000
Smt. Manjula 8A, Chitradurga		1,00,000	2,40,000
Sonali Sekhar, 17, Chitradurga		-	1,00,000
Y. Narsimha Murthy, 5, Chitradurga		1,00,000	1,00,000
K.S. Chetan		1,00,000	-
Prathik M. Joshi		1,00,000	-
C.S. Shankar		1,00,000	-
S. Sreenivasa Setty		1,00,000	-
Hanumanth Reddy		1,00,000	1,00,000
Nagendra		1,00,000	1,00,000
K.N. Satyanarayana Gupta		1,00,000	-
S. Sunita Gupta		1,00,000	-
Deposit from others		50,000	50,000
Sub Total :		30,40,000	35,20,000

**C. SCHEDULE-3 FIXED ASSETS
PARTICULARS**

Bullding	76,97,255	71,60,950
Add : Additions during the year	2,80,097	5,36,305
	<u>79,77,352</u>	<u>76,97,255</u>
Furniture	3,63,798	3,63,798
Aqua Guard Water Purifer	10,000	10,000
Syntex Water Tank	7,100	7,100
Submersibe Pump	1,16,021	1,16,021
Almiraha	30,500	30,500
Electronic Sound System	7,500	7,500
Sub Total :	<u>85,12,271</u>	<u>82,32,174</u>

SIGNIFICANT ACCOUNTING POLICIES

- The institution follows mercantile system of accounting.
- Investments are stated at cost.
- Depreciation is not provided w.e.f. 1.4.2010

These are the Schedules forming part of the Accounts,
signed on even date.

For **M.B. Gabhawala & Co.**
Chartered Accountants

Narayanan Venkata

FOR CHITRADURGA THEOSOPHICAL
LODGE DEVELOPMENT COMMITTEE
PradeepH. Gohil

Varanasi- 13/11/2021

**ELURU THESOPHICAL
(UNIT OF THE INDIAN SEXTION,
Income and Expenditure Account**

Particulars	Amount (Rs.)	Amount (Rs.)
TO ADMINISTRATIVE EXPENSES		
To Salary and Wages	12,000	
To Audit Fees	3,540	
To House Tax and Water Tax	39,123	
To Lodge Expenses	122,877	
Bank Charges	218	
Contribution to Indian Section (15% Share)	56,232	<u>233,990</u>
To Surplus transfered to Indian Section		308,902
		<u>Total :</u> <u>542,892</u>

In terms of our report on even date.
For M.B. Gabhawala & Co.
Chartered Accountants

Aprameya M. Gabhawala
Partner

Varanasi - 13/11/2021

**LODGE DEVELOPMENT COMMITTEE
THE THEOSOPHICAL SOCIETY, VARANASI)
for the Year Ended 31st March, 2021**

Particulars	Amount (Rs.)	Amount (Rs.)
By Interest received from Indian Section		91,070
By Interest on SB A/c		28,822
By Donation		9,000
By Lease Rent received		303,600
By Maintanane Charge Received		110,400

Total : 542,892

FOR ELURU THEOSOPHICAL LODGE DEVELOPMENT COMMITTEE

Venkata Narayanan
Treasurer

Pradeep H. Gohil
President

**ELURU THE SOPHICAL
(UNIT OF THE INDIAN SECTION,
Balance Sheet**

LIABILITIES	Amount (Rs.)	Amount (Rs.)
FUNDS		
Capital Funds		650,500
The Indian Section, The Theosophical Society		
Opening Balance	3,593,190	
Add : 15% share in Rent during the year	56,232	
Salary & Wages Paid	12,000	
Surplus/(Deficit) for the year	308,902	
Total	3,970,324	
Less Income Tax Refund due	81,000	3,889,324
 CURRENT LIABILITIES		
Provisions		3,000
	Total :	4,542,824

In terms of our report on even date.
For M.B. Gabhawala & Co.
Chartered Accountants

Aprameya M. Gabhawala
Partner

Varanasi- 13/11/2021

**LODGE DEVELOPMENT COMMITTEE
THE THEOSOPHICAL SOCIETY, VARANASI)
for the Year Ended 31st March, 2021**

Particulars	Amount (Rs.)	Amount (Rs.)
FIXED ASSETS		
Builing		2,050,000
Air Conditioner		29,000
Refrizerator		12,500
CURRENT ASSETS		
Loan & Advance		
The Theosophical Society Deposite	650,500	
Interest received for the Indian Section	607,507	
Income Tax Refund due	-	
Shri Laxmi Krishna Motores Pvt. Ltd.	<u>31,050</u>	1,289,057
Bank Balance		
Bank Of Baroda SB A/c No. 28600100018094		780,931
Bank Of Baroda SB A/c No. 75410100005003		381,336
	Total :	<u>4,542,824</u>

FOR ELURU THEOSOPHICAL LODGE DEVELOPMENT COMMITTEE

Narayanan Venkata
Treasurer

Pradeep H. Gohil
President

**VIJAYAWADA LODGE,
(UNIT OF THE INDIAN SECTION,
Income and Expenditure account**

PARTICULARS	Amount (Rs.)	Amount (Rs.)
TO INDIRECT EXPENSES		
“ Establishment		3,000
“ Audit Fees		3,540
“ House & Water Taxes		38,342
“ Indian Section 15% Shares		15,849
“ Lodge & Expences		77,863
“ Surplus transfer for the capital fund		5,406
	Total :	<u>144,000</u>

In terms of our report on even date.
For M.B. Gabhawala & Co.
Chartered Accountants

Aprameya M. Gabhawala
Partner

Varanasi- 13/11/2021

**THEOSOPHICAL SOCIETY
THE THEOSOPHICAL SOCIETY, VARANASI)
for the Year Ended 31st March, 2021**

Particulars	Amount (Rs.)	Amount (Rs.)
BY INDIRECT INCOMES		
“ Rent Received		144,000
Deicit transferred to Capital Fund		-
	Total :	<u>144,000</u>

FOR ELURU THEOSOPHICAL LODGE DEVELOPMENT COMMITTEE

Narayanan Venkata
Treasurer

Pradeep H. Gohil
President

**VIJAYAWADALODGE,
(UNIT OF THE INDIAN SECTION,
Balance Sheet**

LIABILITIES	Amount (Rs.)	Amount (Rs.)
FUNDS		
Capital Funds		
The Indian Section, The Theosophical Society		
Opening Balance	44,811	
Add: 15% Share in rent during the year	15,849	
Add: Addition	6,540	
Less: Withdrawal	-	
Add: Surplus (Deficit)	<u>5,406</u>	<u>72,606</u>
	Total :	<u><u>72,606</u></u>

In terms of our report on even date.
For M.B. Gabhawala & Co.
Chartered Accountants

Aprameya M. Gabhawala
Partner

Varanasi- 13/11/2021

**THEOSOPHICAL SOCIETY
THE THEOSOPHICAL SOCIETY, VARANASI)
for the Year Ended 31st March, 2021**

ASSETS	Amount (Rs.)	Amount (Rs.)
CURRENT ASSETS		
Security Deposite from the Indian Section, The Theosophical Society		
Opening Balance	44,811	
Add: Additional made during the year	105,658	
Less: Withdrawal during the year	<u>(77,863)</u>	72,606

Total : 72,606

FOR ELURU THEOSOPHICAL LODGE DEVELOPMENT COMMITTEE

Narayanan Venkata
Treasurer

Pradeep H. Gohil
President

**THE INDIAN SECTION,
Budget for the year**

Income	Bud. 2019-20	Actuals 31.03.20	Bud. 2020-21	Actuals 31.03.21	Bud. 1922-23
By Property Income					
Residential charges	9.66	3133744	5.31	4,909,788	55.00
Maintenance charges	0.35	18300	0.19	18,300	0.25
Amenities	0.07	0	0	0	0
Garden Receipts	0.42	12000	0.40	4,300	0.05
Electricity Collections	11.04	1379145	12.00	522,052	6.00
Generator Maintainance	1.66	144000	1.12	36,000	0.40
Bhowali Property	0	18000	0	0	0
Harmony Bldg	0	822960	50.00	0	0
Interntl: Convention	0	0	0	0	0
Sub-total	23.20	5528149	69.02	5,490,440	61.70
By Membership & Subscription					
Annual Dues	6.90	538845	6.00	481,066	5.00
Entrance Fees etc.	0.70	51240	0.60	27,640	0.00
Interest on Comm. Dues	0.48	36462	0.40	37,774	0.40
Charters Fees	0.00	350	0.01	50	0.50
Unattached Mem. fee	0.00	3305	0.03	0	0.00
Sub-Total	8.08	630202	7.04	546,530	5.90
International Convention	0.00	1637050	0	0	0
Donation & Other Income					
Hospitality	0.48	8760	0.04	0	0
General Donations	4.14	1677393	2.00	1,768,680	10.00
Interest (Sch-18)	80.14	4924769	67.50	4,960,036	50.00
Misc Income	0.14	72363	0.05	1,041	0
Study Camp outsideVns	2.76	1351200	7.00	15,530	0.15
Subsor Indian Theo.	0.97	70090	0.75	51680	0.50
Study Camp at Vns	0.00	71272	0.25	0	0.50
Advt Income	0.00	82068	0.50	62,970	0.50
Contributions	0	12676000	50.00	1,420,920	106.00
Transfer from G. fund	0	0	0.00	0	60.00
Sub-Total	88.63	20933915	128.09	12,280,857	227.65

**THE THEOSOPHICAL SOCIETY, VARANASI
2022-23**

Expenditure	Bud. 2019-20	Actuals 31.3.2020	Bud. 2020-21	Actuals 31.3.2021	Bud. 2022-23
To Property Maintenance					
125Y Bidg renovation	0.20	0	6.00	0	0.00
House & Water tax	0.42	2268	0.63	2,268	0.03
Electrical Charges	20.70	2677292	12.38	702608	7.50
Electrical Maintenance	1.73	54298	0.90	34,500	0.50
Building Repairs	18.00	38161	3.00	1,420	2.00
Furniture Repairs	0.20	77797	0.40	172	0.30
Garden Maintanance	4.56	478102	5.00	130,265	1.50
Insurence charges	0.00	0	0.00	31,272	0.32
Drain/Sewerline Repairs	0.00	29024	0.20	1,855	0.10
Outside Property maintance	0.00	327028	3.00	313,299	5.00
Travelling Expences	0.20	42097	0.30	16,210	0.50
Sanitation	0.00	180770	2.35	159,747	2.00
Malwa outside campus	3.46	0	0.25	0	0.25
Watch and Ward	3.79	332329	3.50	210,100	2.50
Generator Maintance	1.38	35758	0.50	28,359	0.40
Freight & Cartage	0.00	80	0.30	140	0.10
Sub-total	54.64	4275004	38.44	1,632,215	23.00
To Establishment					
Audit Fees	0.83	6000	0.60	6,000	0.90
Bank Charges	0.14	9405	0.06	2,796	0.30
Computer Stationary	0.70	57085	0.15	42,474	0.60
Group Gratuity cum life	0.42	0	2.00	151,518	1.70
Salaries with PF	4.28	504300	0.00	0	0.00
House Keeping expences	0.55	67456	0.75	60,504	0.80
Internet Charges	0.42	25127	0.35	7,455	0.90
Legal Expences	2.76	94940	2.00	476,800	4.00
Miscelleneoue Expences	0.28	17068	0.15	9,425	0.10
Postage, Telephone etc	0.83	30646	0.35	13,456	0.15
Printing & Stationary	1.25	87204	0.75	62,096	0.70
Staff Salary & Ectablishment	2.08	221976	4.20	852,300	9.00
Honourarium to Pre. & Tre.	0.00	0	0.00	0	10.80
Magmnt. Contri. to EPF	0.00	101898	3.75	165,656	1.75
Magmnt. Contri. to ESI	0.00	49654	1.50	42,075	0.50
Software Maint. Charge	0.00	21240	0.05	0	0.30
Staff Walfare	1.73	0	0.05	644	0.08
Telephone Charges	0	0	0.08	4,880	0.05
Interest on TDS	0	1450	0.03	583	0.01
Travelling on Conveyance	3.46	274257	2.00	10,933	0.25
EPF Admin Charge	0	7239	0.15	7,562	0.80
Advt. Expences	0	0	0.12	10,750	0.12
Solar Power Expences	0	1620	0.00	0	0.50
Bonus Exgratia	0	116782	1.05	126,763	1.75
Presidential Election	0	0	0.00	117,677	0.00
Round Off	0	0	0.00	0	0.00
Sub-total	19.73	1695047	19.60	2,172,348	35.96

**THE INDIAN SECTION,
Budget for the year**

Income	Bud. 2019-20	Actuals 31.03.20	Bud. 2020-21	Actuals 31.03.21	Bud. 1922-23
Interest on I.T. Refund	0	28122	0.00	30,225	0.25
Surplus (Deficit) From					
Kakinada Unit	2.76	0.00	24.00	0	2.00
Chitradurga Unit	4.14	292405	3.60	1,167,305	10.00
Vijayawada Unit	3.46	(-405020)	1.44	5,406	0.12
Eluru Unit	1.38	234144	3.60	308,902	3.00
India Bookshop	1.03	15299	0.15	-1,113	0.05
Contribution -VKM	24.00	0	25.00	0	25.00
Girls Hostel Contribution	100.00	0	0.00	0	0.00
Sub total	136.77	136828	57.79	1,480,500	40.42
total :	256.68	28894266	261.94	19,828,552	335.67

THE THEOSOPHICAL SOCIETY, VARANASI
2022-23

Expenditure	Bud. 2019-20	Actuals 31.3.2020	Bud. 2020-21	Actuals 31.3.2021	Bud. 2022-23
To Contribution					
Education & Charitable	0.28	0	0.10	0	0.00
Diners Committee	1.00	0	0.60	2,874	0.30
Sub-Total	1.28	0	0.70	2,874	0.30
To Propagation of Theosophy					
T.M. Library Expenses	1.10	92085	0.09	92,610	0.93
Indian Theosophist	6.90	427375	4.00	283,110	3.00
Natioal Lect. Travel	2.76	23885	0.60	13,543	0.25
Hospitality	0.28	0	0.25	0	0.01
Seminar Expenses	1.38	0	0.10	36,740	0.40
Propagation of Theosophy	9.41	83381	50.00	0	9.00
Grant for journals	2.76	0	2.25	0	3.00
Grant to Fed. For study camps	2.76	0	4.00	0	3.00
Centenary grant	0.35	0	0.30	0	0.50
Bhowali Study Camp expenses	0.00	1203657	6.50	0	0.00
Study Camp Outside Varanasi	3.00	0	0.00	27,000	0.30
Web Site Expenses	4.80	26308	0.09	0	0.25
Dept : of Studies	0.00	0	0	0	0.00
Grant for Repairs to Lodges	0.00	0	0	0	2.00
Diners Committee	0.00	20000	0	0	0.00
Study Camp at Varanasi	0	0	0.25	0	0.50
Sub-Total		1876690			
PROVISIONS					
General Fund		6000000			
Propagation Expences		4000000			
Sub-Total	35.50	10000000	68.43	453,003	23.14
Surplus for the Year to B/S	145.53	11047524	134.77	15,568,112	253.27
Total	256.68	28894266	261.94	19,828,552	335.67