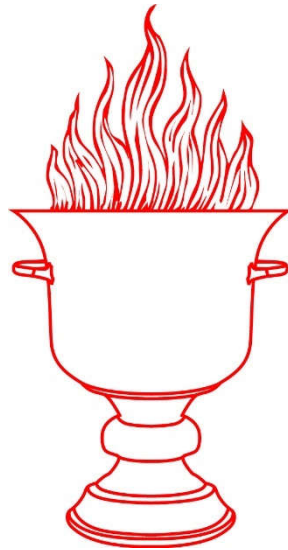


THE BANGALORE PARSEE ZOROASTRIAN ANJUMAN

15 QUEENS ROAD
BANGALORE 560001

E-mail : Trustees@bpza.org
Web : <http://www.bpza.org>



**The Annual Report
and
Audited Accounts
for the year ended
31st March 2022**

PANTHAKI

Ervad Faredoon D. Karkaria

MOBED

Ervad Farhad Darayus Sanjana

BOARD OF TRUSTEES

Air Chief Marshal (Retd.) Fali H. Major

President

Mr. Shereyar D. Vakil

Vice President

Dinshaw Cawasji

Hon. Secretary

Mr. Jehangir M. Writer

Hon. Treasurer

Dr. Marzban D. Marker

Trustee

Mr. Yezdi N. Unvalla

Trustee

Mr. Phiroze Bharda

Trustee

THE BANGALORE PARSEE ZOROASTRIAN ANJUMAN

E-Mail : trustees@bpza.org
Web : http://www.bpza.org

15 Queens Road
Bangalore 560001
Phone : 22867488 22864535



NOTICE

The Annual General Body Meeting of **The Bangalore Parsee Zoroastrian Anjuman** will be held at **6:00 PM** on **Wednesday, 28th September 2022** at The Lady Jehangir Kothari Memorial Hall. Please observe the Covid protocols. All Members are requested to attend the Meeting.

AGENDA

1. To read the Notice calling for the Meeting.
2. Welcome Address by the President.
3. To confirm the Minutes of the last Annual General Body Meeting held on 7th November 2021.
4. To consider and adopt Hon. Secretary's Report for the year ended 31st March 2022.
5. To consider and adopt Hon. Treasurer's Report for the year ended 31st March 2022.
6. The Audited Statement of Accounts for the year ended 31st March 2022.
7. To appoint the Auditors for the Accounting Year 2022-23.
8. To consider and adopt any resolution for which due notice has been given as per rules. Members desiring to bring forth any resolution may do so by sending the same to the Hon. Secretary so as to reach him seven days before the date of this Annual General Body Meeting.
9. To elect the Trustees for the next term. (*Please refer to Note on next page*)
10. Any other business permitted by the Chair.
11. Vote of Thanks.

For ***The Bangalore Parsee Zoroastrian Anjuman***

D. Carwasji

Hon. Secretary

Bangalore
31st August 2022

NOTE

- (1) Members' attention is drawn to Clause 11.6 which states that the Hon. Secretary shall have a copy of the Accounts and Auditor's Report open for inspection at the office of the Anjuman a week before the Meeting.
- (2) Members' attention is drawn to Clause 9.10 which states: "No Member shall be entitled to vote at any meeting if he or she be in arrears of subscription for 4 months or more".
- (3) Members' attention is drawn to Clause 5.3 which states that no Member will be allowed to vote unless he or she has been a Member for a period of at least 3 months at the date of the Meeting.

Members who wish to raise any queries pertaining to this Annual Report and Accounts are requested to kindly send in their queries at least seven working days in advance. This is a special request so that we are prepared with the necessary information.

ELECTION OF TRUSTEES

Five Trustees shall be elected at the General Body Meeting of the Anjuman. Candidates who wish to become Trustees must be Proposed and Seconded by Members of the Anjuman, excluding the Trustees. The application format Will be available at the Anjuman office from 1th to 14th September 2022 during office hours. All duly completed applications must be submitted by 1 PM 15th September 2022. **No applications will be entertained thereafter.** The Candidate must sign the application in person while collecting the Form and submit the same to the Hon. Secretary or the Anjuman Office. All such applications must be submitted in sealed covers. No candidate, or their representatives, shall canvas on the day of the Annual General Body Meeting and the previous two days.

**MINUTES
OF THE GENERAL BODY MEETING
HELD ON SUNDAY 7TH NOVEMBER 2021
AT THE LADY JEHANGIR KOTHARI MEMORIAL HALL**

MEMBERS PRESENT

- | | |
|--------------------------------|--|
| (1) Mr. Arda Kaikhushroo Batha | (13) Air Chief Marshal (Retd.) Fali H. Major |
| (2) Mrs. Freny P. Bharda | (14) Dr. Merzi D. Marker |
| (3) Ms. Makki Bharda | (15) Mrs. Aban R. Master |
| (4) Mr. Phiroze B. Bharda | (16) Mr. Rumi J. Master |
| (5) Mr. Nadir N. Billimoria | (17) Mr. Cyrus A. Nariman |
| (6) Mr. Dinshaw Cawasji | (18) Mr. Behram A. Patel |
| (7) Mrs. Aban C. Doodhmal | (19) Mr. Yezdi N. Unvalla |
| (8) Mr. Rusi Governer | (20) Mr. Shereyar D. Vakil |
| (9) Mr. Rohinton E. Kamdin | (21) Mr. Jehangir M. Writer |
| (10) Mrs. Ruby Kamdin | (22) Mr. Khushrav J. Writer |
| (11) Mrs. Dilnawaz Karkaria | (23) Mrs. Mahruk J. Writer |
| (12) Ervad Fardoon Karkaria | |

1. MEETING BROUGHT TO ORDER

The above members signed signifying their presence and with the quorum having been declared, the meeting was called to order at 11:25 AM by the President, Air Chief Marshal (Retd.) Fali H. Major, who chaired the meeting after the customary prayers. A minute of silence was observed for those community members who departed.

2. NOTICE FOR THE MEETING

Mr. Dinshaw Cawasji requested if the Agenda for the meeting could be taken as read as it had been circulated amongst the members. The same was approved by the members.

3. WELCOME ADDRESS BY THE PRESIDENT

The President Air Chief Marshal (Retd.) Fali H. Major addressed and welcomed the gathering. He mentioned that there was little activity during the year due to the Covid-19 pandemic and was grateful that our community members were not adversely affected by the pandemic. He then requested the Hon. Secretary, Mr. Dinshaw Cawasji, to take up the issues on the Agenda.

4. CONFIRMATION OF THE MINUTES OF THE ANNUAL GENERAL BODY MEETING HELD ON 25TH OCTOBER 2020

Mr. Dinshaw Cawasji inquired if there were any issues relating to the Minutes of the the last Annual General Body Meeting held on 25th October 2020. As there were no queries, the minutes were approved.

5. CONFIRMATION OF THE MINUTES OF THE LAST REQUISITION MEETING HELD ON 13TH DECEMBER 2020

Mr. Dinshaw Cawasji inquired if there were any issues relating to the Minutes of the the last Requisition Meeting held on 13th December 2020. As there were no queries, the minutes were approved.

6. THE HON. SECRETARY'S REPORT

Mr. Dinshaw Cawasji inquired if there were any issues relating to the Secretary's Report. As there were no queries, the same was approved.

7. THE HON. TREASURER'S REPORT

Mr. Dinshaw Cawasji inquired if there were any issues relating to the Treasure's Report. As there were no queries, the same was approved.

8. THE STATEMENT OF ACCOUNTS

Mr. Dinshaw Cawasji inquired if there were any issues relating to the audited Accounts. As there were no queries, the minutes were approved.

The Bangalore Parsee Zoroastrian Anjuman

9. APPOINTMENT OF AUDITORS

Mr. Dinshaw Cawasji inquired if Mr. Rumi J. Master could be reappointed as the Auditors for the Accounting Year 2021-22. After thanking him for his long standing services to the Anjuman, he was unanimously appointed.

10. ANY OTHER BUSINESS PERMITTED BY THE CHAIR.

- A. Air Chief Marshal (Retd.) Fali H. Major addressed the gathering and brought it to the notice of the members that as Mr. Cawas E. Elavia has retired and now residing at the Doongerwadi property for some time. He was given a purse of Rs.2,50,000/- and an amount of Rs.10,000/- per month is being given to him. He informed the members that if they to contribute to his welfare, they are welcome and encouraged to do so.
- B. He also proposed forming a Fund Raising Committee since we need to raise funds for a proposed new priests quarters as the same is currently in bad shape. The Trustees requested a few members to join the Committee and after discussion it was decided that the Trustees contact suitable persons and request them to join as members to the Committee. He also mentioned that we are currently having difficulties obtaining a Khata certificate for the property and with the help of Dr. Merzi D. Marker this is being attended to.
- C. He also informed the members of the sale of the Benson Town property and informed the members that the monies have been invested in fixed deposits.
- D. He also touched up the viability of the home at Setlur Street. He also requested if our community members to come forward to assist the Trustees to find a way forward.
- E. He happily informed the members that Mr. Shereyar D. Vakil has been appointed on the Advisory Conical of the Karnataka Welfare Department. Members are welcome to contact him for any assistance they may need.
- F. He also inform the members that we are likely to have a Ghambar in January 2022, possibly on the Salgary of the Agiary.
- G. Mr. Nadir N. Billimoria suggested that there should be one person to coordinate the issues of The Lady Jehangir Kothari Memorial Hall Annexe. He narrated the issues faced by the occupants with regarding to the water issues, a standby pump, cleaning of the area around The Lady Jehangir Kothari Memorial Hall and the Annexe. There was a lengthy discussion on the issues of the previous maintenance (done by the Anjuman), the amount of maintenance charges, the current maintenance situation etc. Mr. Cyrus A. Nariman also brought up the issue of the cleaning around the Hall and the Annexe. The issue of the lighting around the Hall and Annexe was also discussed including the lights on the main road outside the gate. He also pointed out that there are youth who jump over the wall and come into our property, hence, the Trustees should look into this issue. Air Chief Marshal (Retd.) Fali H. Major stated that the Trustees would look into these issues and revert shortly.

11. VOTE OF THANKS.

Mr. Shereyar D. Vakil gave a vote of thanks to the gathering and also thanked the members for their participation in the meeting. He also stressed that he was grateful for a very calm, collective, and productive meeting. He also requested that each one bring one in the future so there are more participants. Mrs. Ruby Kamdin also thanked the Trustees for their service.

There being no other business, the meeting was brought to a close at 12:10 PM.

Air Chief Marshal (Retd.) Fali H. Major - President

Mr. Dinshaw Cawasji - Hon. Secretary

The Bangalore Parsee Zoroastrian Anjuman

The Board of Trustees of **The Bangalore Parsee Zoroastrian Anjuman** are pleased to present the Annual Reports and Audited Statements for the year ended 31st March 2022.

SECRETARY'S REPORT

Births

| | |
|---|---------------------------|
| Miss. Yanah Farhad Deboo | 16 th May 2022 |
| Daughter of Mrs. Parinaz Farhad Deboo & Mr. Farhad Phiroz Deboo | |

Births

| | |
|---|--------------------------------|
| Master Parzaan Mistry | 30 th December 2021 |
| Son of Mrs. Jenifer & Kayzad Mistry | |
| Miss Janaya & Master. Shayan Jalnawalla | 7 th May 2022 |
| Daughter & Son of Mrs. Dilshad Jalnawalla & Mr. Diyaan Jalnawalla | |

Marriages

| | | |
|--|-----|--|
| | NIL | |
| | | |

Deaths

| | |
|------------------------------|--------------------------------|
| Mr. Bejon Phirozeshaw Shroff | 9 th December 2021 |
| Dr. Rashid Rustomji Byramji | 29 th January 2022 |
| Mr. Jamshed P. Antia | 16 th February 2022 |
| Mrs. Urzana Irani | 29 th March 2022 |
| Mrs. Farkhondeh Kotwal | 15 th August 2022 |

MEETINGS OF THE
BOARD OF TRUSTEES
DURING THE YEAR 2020-21

| Names of Trustees | Total Meetings | Meetings Attended | Percentage Attended |
|---------------------------|----------------|-------------------|---------------------|
| Air Chief Marshal (Retd.) | | | |
| Fali H. Major | 12 | 12 | 100% |
| Mr. Shereyar D. Vakil | 12 | 12 | 100% |
| Mr. Dinshaw Cawasji | 12 | 12 | 100% |
| Mr. Jehangir M. Writer | 12 | 12 | 100% |
| Mr. Yezdi N. Unvalla | 12 | 12 | 100% |
| Dr. Marzban Marker | 12 | 11 | 92% |
| Mr. Phiroze Bharda | 12 | 12 | 100% |

MEMBERSHIP AS ON 31ST MARCH 2020

| | |
|----------|-----|
| Life | 212 |
| Ordinary | 0 |
| Total | 212 |

SIGNIFICANT DEVELOPMENTS

AGIARY

After the strict restrictions of Covid-19 and the relaxed protocols, the attendance in the Agiary has picked up considerably. We had appointed Er. Farhad Darayus Sanjana as an additional mobed and he has been doing quite well. There have been a lot of compliments about him and his prayers.

The repairs to the front area of the Agiary which was damaged has been completed and the entire Agiary has been painted from the outside. Only the new Asho Farohar is pending which has been promised to be done free of cost for the Agiary. We are waiting for the work to be complete.

As you are aware, the Mukhtad ceremonies performed at the Agiary as usual. This year we are happy to note that all the Mobeds were from Bangalore! Our Panthaki, Ervad Fardoon D. Karkaria (even with a bad throat infection and his son in hospital) managed to get other Mobeds with whose dedication, the ceremonies were successfully performed. We wish to thank Ervad Farhad Sanjana, our regular Agiary Mobed, Ervad Shahzaad Sahiar, Ervad Mehrzad Irani, Ervad Cyrus Nariman and his son Ervad Parzan Nariman. We also wish to thank Ervad Adil N. Unvalla and Ervad Yezdi N. Unvalla for their performance in the New Year Jashan. At the starting of the Jashan we had more priests than Behdin! Last, but not least, we are extremely grateful to all our helpers, Mr. Ruzan Pithawala, Mr. Cawas Elavia, and Mr. Ruzhan Vakharia with whose dedication and assistance really kept things running smoothly.

We also have to thank Mrs. Dilnawaz F. Karkaria who conducted all the religious classes for our community children. Even during the Covid Pandemic they were live on Zoom and enjoying the education. Those of you who had come for the New Year Jashan would have heard their "speeches" which were received with great applause. We hope to encourage the youth to grow in all directions. Even during the Mukhtad ceremonies, on a

The Bangalore Parsee Zoroastrian Anjuman

daily basis, she was the backbone with the Daran, Papri, Malido, not to mention the breakfast for all the priests. A lot of visitors also enjoyed her Parsee *bhonu*. All this while caring for her ailing parents and son in hospital. We thank you and are grateful for all your help and efforts.

DOONGERWADI PROPERTY

There has been little activity at the Doongerwadi property. Let us consider this a good sign for the community as we did not have to consign any Covid-19 cases to your Bangalore Dokhma. On *Farvardin Mahino*, and *Farvardin Roj*, the prayers were performed at the Doongerwadi as usual. We are grateful for the small crowd that comes on a regular basis. Half a century ago it took our priest much more than an hour or two to come on bicycles or in a *Tonga*. Now with Bangalore grown and the ‘greatness’ of the “Smart City” getting there still takes more than an hour or two to reach there or to get home!

THE B. J. ENTEE DHARMASALA

The occupation of the Dharmasala has been badly affected. Most of the visitors were just a handful. The permanent occupants on a monthly basis have also diminished considerably as most of the youngsters have been laid off or unable to attend to their various jobs. Most of our long term youth working in Bangalore had to return to their families during the lockdown. Even today there are just a few long term occupants. We hope they return as things get better. Taking this into account we have also accommodated them with discounts in the monthly rates to ease their living expenses. Visitors to Bangalore staying in the Dharmasala have been extremely scarce.

THE LADY JEHANGIR KOTHARI MEMORIAL HALL PROPERTY

The Hall rentals have now picked up and slowly growing. You will see an increase in the Income from the accounts and we hope this trend continues.

THE LADY JEHANGIR KOTHARI MEMORIAL HALL ANNEXE

Two apartments have been repaired. As you are aware, we intend to carry out the construction of the priests quarters. As this work commenced, we will ask the Priests to temporarily occupy these apartments until the new quarters are ready.

COURT CASES

NATIONAL HIGHWAY AUTHORITY OF INDIA

We had earlier filed an appeal in Court for further compensation from the NHAI. The matter was first transferred to the Commercial Courts. After several hearings the matter was dismissed again transferred to the Civil Court as the Commercial Courts do not have jurisdiction over arbitration matters. Hence it is now transferred to the Civil Court and the matter is pending there.

ANJUMAN'S CASE Vs THE GATHIC ZOROASTRIAN ANJUMAN, BANGALORE

The case continues with constant adjournments and cross-examination on several occasions. Even the new judge was surprised and the length and time taken for cross-examination of just one witness. Nevertheless, let's hope it progresses and gets completed soon.

For *The Bangalore Parsee Zoroastrian Anjuman*
D. Cawasji
Hon. Secretary

TREASURER'S REPORT

Once again we have come to that part of year, requiring – pleasantly, I would say – your Honorary Treasurer to present and discuss the Accounts of this venerable Public Institution, including where necessary, the regulatory challenges faced by your Board of Trustees. However, I would also like to state that this is the fifth & penultimate year of this Honorary Trustee carrying the Treasurer's baton and my sincere good wishes go out to my successor.

At the outset, the Members are advised that the attached **Audited Financial Statements are in a revised Format, as prescribed in the Technical Guide on Financial Statements of Non- Corporate Entities issued in June 2022 by The Institute of Chartered Accountants of India.**

Let us start with the Three Year 'Snapshot' Comparative Statement of your Anjuman's Income & Expenditure Account, which should be read along with the 'Notes' that follow:

| Serial No | Income/Expenses Heads | 31-Mar-2022 (Rs)(Lakhs) | 31-Mar-2021 (Rs)(Lakhs) | 31-Mar-2020 (Rs)(Lakhs) |
|-----------|--|-------------------------|-------------------------|-------------------------|
| 1. | Total Interest Income | 83.41 | 61.68 | 55.14 |
| 2. | Kothari Hall Charges | 16.49 | 7.91 | 8.29 |
| 3. | Kothari Hall Annexe Rents Received | 13.23 | 14.32 | 17.83 |
| 4. | Collections-Dharamsala | 5.14 | 7.01 | 11.44 |
| 5. | Donations Received | 0.61 | 0.42 | 2.25 |
| 6. | Other Income (Please Refer Note Below) | 15.20 | 7.00 | 0.31 |
| | Total Income | 134.08 | 98.34 | 95.26 |
| | (Less): Total Expenses | (105.69) | (75.08) | (81.08) |
| | Annual Surplus Generated | 28.39 | 23.26 | 14.18 |
| | | | | |
| A | Total Fixed Deposits & Mutual Fund Investments | 992.72 | 1179.54 | 668.37 |
| B | Capital Fund | 763.43 | 763.43 | 167.67 |
| C | General Fund (Including Accumulations) | 297.05 | 306.49 | 348.30 |
| D | All Other Funds | 252.80 | 193.94 | 171.24 |
| E | Total Funds | 1313.28 | 1263.85 | 687.21 |

A quick observation of the above Year End 31st March, 2022 'Snapshot' reveals that the Total Income for the Year under review, Rs.1,34,08,821/- is made up of Total Interest Income of Rs.83,41,009/- (62%) and Total Other Income of Rs.50,67,812/- (38%). Against the Total Income your Trust has incurred a Total Expenditure of Rs.1,05,69,428/-, which includes Rs.46,00,000/- towards Provision for Repairs & Maintenance, leaving a Surplus of Rs.28,39,393/- carried forward to our 'General Fund'. These figures were considered and accepted by the Board of Trustees and the following Resolution passed:

“RESOLVED THAT, a sum of Rs.28,39,393/- (Rupees Twenty Eight Lacs Thirty Nine Thousand and Three Hundred and Ninety Three Only) being the Surplus in the Income and Expenditure Account be transferred to the General Fund”.

The Total Interest Income is made up as follows: (a) Bank Fixed Deposit Interest Rs.77,19,176/-, (b) Interest earned on BPP Deposits Rs.6,792/-, (c) Interest earned on delayed Refund of TDS Rs.1,60,968/-, (d) Interest earned on PNB Housing Finance Deposit Rs.82,575/-, (e) Interest earned on Savings Bank Account Rs.3,71,498/-

The Income from Kothari Hall Charges/Rental Income, Rs.16,08,900/-, has exceeded our expectations and achieving twice the Income level of each of the previous two Financial Years. The good news is that the trend is strong for FY 2022/2023 and we hope to do better than the current year under review.

The Total 'Other Income' of Rs.15,20,744/- consists of (a) Refund of TDS for FY 2019/2020 Rs.5,95,271/-, (b) Monies received from Messrs. Vantage Advertising Pvt. Ltd. Against an old pending Court Case through Honorable Court settlement Rs.8,16,667/-, (c) All other 'Other Income' Rs.1,08,806/-. The Members would be please to know that in so far as 'TDS Refunds' are concerned, your Trustees were pleasantly surprised to receive a further 'Refund of TDS' for Assessment Year 2017/2018 of Rs.6,66,692/-. This amount has been credited to the TDS Receivable Account.

The Bangalore Parsee Zoroastrian Anjuman

Your Trust's IDBI Bank Fixed Deposits totaling Rs.4,74,36,721/- matured during the Financial Year under review. These Fixed Deposits were earning the Trust 9% to 9.5% Interest each year. We have observed a sharp decline in Interest Rates since 2019 and your Trustees have, after discussion and due deliberations, decided to slightly broaden our investment portfolio. Therefore, during the year under review, we have reinvested these Funds in the following Instruments : (a) 6.85% Cumulative Deposit-PNB Housing Finance Rs.1,00,00,000/-, and (b) Debt Mutual Funds (Growth) Rs.1,90,00,000/-, totaling Rs.2,90,00,000/-.

The Total Expenses/Application for the year under review, Rs.1,06,23,491/-, is made up as follows: (a) Normal annual recurring Trust Expenses and Application of Income Rs.59,69,428/-, and (b) Deemed Application of Income u/s 11(2) and Form 10 of the Income Tax Act, 1961 towards Repairs & Maintenance of Trust Properties Rs.46,00,000/-.

A Trust is legally bound to spend, in each Financial Year, a MINIMUM of 85% of its Income derived from properties held by the Trust u/s 11(1)(a). Hence, if in any Financial Year the Expenditure/Application falls short of the 85% mark – let us say 60%, then the Trust has the option u/s 11(2) of the Income Tax Act, 1961 to register the shortfall of 20% as “Deemed Application”. This amount is Accumulated/Set aside in the Books of Account, BUT has to be utilized within the following FIVE (5) Financial Years towards the designated Objects for which such ‘Accumulated Funds’ were set aside.

In this connection and in the context of our BPZA Trust, the UNSPENT/UNUTILISED Balance was Rs.90,44,134/- as on 1st April, 2021. During the current Financial Year i.e. 2021/2022, Rs.25,21,923/- has been UTILISED/SPENT towards Repairs & Maintenance, leaving an Unutilized Balance of Rs.65,22,211/-. To this Balance, Rs.46,00,000/- has been added this year given the Statutory Provisions & Rules laid down under the Income Tax Act, 1961, leaving a Balance of Rs.1,11,22,211/- as on 31st March, 2022. The Total Funds accumulated and set aside for the designated purpose i.e. Rs.46,00,000/- is supported by a Resolution passed by the Board of Trustees as given below:

“RESOLVED THAT an amount of Rs.46,00,000/- (Forty Six Lacs Only) for the Year Ended 31st March 2022 be accumulated for a period not exceeding five years and be utilized for the Repairs and Maintenance of the Anjuman Properties.”

The Total Income of our Trust for the Financial Year under review is Rs.1,34,08,821/-, which INCLUDES amounts earned but NOT RECEIVED, Rs.8,21,535/-. A Trust cannot spend monies it has not received. However, the Law, through a very special provision within the Income Tax Act, 1961 permits us to treat such amounts as “DEEMED APPLICATION”, formalized through the submission of Form 9A. This is supported by the following Resolution passed by the Board of Trustees:

“RESOLVED THAT an amount of Rs.8,21,535/- (Eight Lacs Twenty One Thousand Five Hundred and Thirty Five Only) be considered as deemed application of Income for the Financial Year Ended 31st March, 2022 against the Income derived from properties held by the Trust of like amount during the Financial Year Ended 31st March 2022 but not received during the Financial Year Ended 31st March 2022, and Further RESOLVED THAT in the year the said Income of Rs.8,21,535/- is actually received the application of Income of like amount will be reversed in such year of receipt, or in the year following.”

Your Board of Trustees, after discussion and due deliberations, have decided to transfer the sums of Rs.31,68,219/-, Rs.14,36,532/- and Rs.12,46,500/- from the Anjuman's “General Fund Account” to the “Agiary Maintenance Fund Account”, the “Dokhma Fund Account” and the “D. Darashaw Fund Account” to augment and strengthen these Funds and facilitate meeting our future legal obligations and responsibilities, and supported by the following Resolution passed by the Board of Trustees:

“RESOLVED THAT sums of Rs.14,36,532/-, Rs.31,68,219/- and Rs.12,46,500/- be transferred to the Trust's ‘Dokhma Fund’, the ‘Agiary Maintenance Fund’ and the ‘D. Darashaw Fund’ from the Trust's ‘General Fund’ to augment and strengthen these Funds and help meet our future legal obligations.”

THE RAPIDLY CHANGING AND CHALLENGING REGULATORY ENVIRONMENT

There have been a number of important and subtle changes in the Statutory provisions over the last few years, effecting the operating environment of Trusts and, in some critical ways, leading to changing goal posts.

The BPZA Trust was Registered u/s 12A of the Income Tax Act, 1961 which permitted our Institution to claim and avail the Exemptions under the Act, albeit within a legal harness of conditions. This Registration, granted to our Trust during the early years of the Income Tax Act, 1961, was till perpetuity and required no re-registration. The Finance Act, 2020 changed the hitherto ground rules, and therefore effective 1st April 2021, existing Trusts and Institutions, including the BPZA Trust, were Statutorily required to Re-Register under a newly inserted Section of the Act, i.e. Section 12AB.

Accordingly, our BPZA Trust has been Registered u/s 12AB, and the validity of the registration granted is for FIVE (5) years only – effectively cancelling the benefit of perpetual Registration. Therefore, under the

The Bangalore Parsee Zoroastrian Anjuman

amended/alterd legal dispensation the BPZA will be required to submit it's Application to the Income Tax Department every Five (5) years.

Secondly, in this current Financial Year, i.e. s2022/23, TWO (2) very important documents have come into the Public Domain which have a critical impact on the preparation & formatting of our BPZA Accounts for the Financial Year 2021/22 under review, and subsequent years. These two Documents are: (1) "TECHNICAL GUIDE ON FINANCIAL STATEMENTS OF NON-CORPORATE ENTITIES", which includes TRUST STRUCTURES, and issued by the Institute of Chartered Accountants of India: and (2) NOTIFICATION issued by THE CENTRAL BOARD OF DIRECT TAXES, dated 10th August 2022, issued "in exercise of the power conferred by Section 12A(1)(b)(i) READ WITH Section 295 Of the Income Tax Act,1961", leaving in it's wake changed Rules.

Both the above Documents, taken together, have an immediate, important and critical impact on the 'Reporting' of our Trust's Final Accounts, and such Accounts will need to respect the laid down and relevant Accounting Standards of The Institute of Chartered Accountants of India and align with not just the prescribed changes but also include Notes to Accounts and Accounting Policies.

The Five-Year tenure of the currently constituted Board of Trustees concludes alongside the Annual General Meeting (AGM) being held to discuss and adopt the "Report & Accounts for the Year Ended 31st March 2022". It has been an interesting period of learning, gaining insights into and confronting challenges concerning Community affairs. It has also been a privilege to serve our Community and Anjuman Members, and work alongside fellow Trustees/Zarthostis who have exhibited high levels of integrity, commitment, intelligence, social perception, judgement and acuity. In conclusion, I wish to extend my sincere thanks to our President, Air Chief Marshal (Retd) Fali H. Major, Honorary Vice President, Mr. Sheriar D. Vakil, Honorary Secretary, Mr. Dinshaw Cawasji, Mr. Phiroze Bharda, Dr. (Wg Cdr) Marazban D. Marker and Ervad Yezdi Nadarshah Unvalla. Thanks are also due to our Trust's Auditor, Mr. Rumi Jal Master in guiding and assisting me in our Trust's Accounting and related matters and always being there when needed. Thank you all.

For *The Bangalore Parsee Zoroastrian Anjuman*

Jehangir M Writer

Hon. Treasurer.

The Bangalore Parsee Zoroastrian Anjuman

**DONATIONS ONLY OF Rs. 1,000/- AND ABOVE
RECEIVED DURING THE FINANCIAL YEAR 2020-21**

| Names | Amount | Fund |
|-----------------------|---------------|--------------|
| Mrs. Diana Billimoria | 2,000 | General Fund |
| Mr J. N. Billimoria | 2,000 | General Fund |
| Mehta Family | 25,000 | General Fund |
| Mr Farouk D. Mistry | 10,001 | General Fund |
| Well Wisher | 10,001 | General Fund |
| Well Wisher | 10,001 | General Fund |
| Mrs. Mani Kothwal | 2,000 | General Fund |

THE BANGALORE PARSEE ZOROASTRIAN ANJUMAN

STATEMENT OF ACCOUNTS

FOR THE

ACCOUNTING YEAR
2021 - 22

ASSESSMENT YEAR
2022 - 23

Rumi Jal Master

Mob. No. 9845215831

Chartered Accountant

No. 6/2 2nd Cross, N S Ingyar Street
Seshadripuram, Bangalore 560020

INDEPENDENT AUDITOR'S REPORT

To
The Members
THE BANGALORE PARSEE ZOROASTRIAN ANJUMAN
BANGALORE

Report on the Financial Statements

Opinion

I have audited the financial statements of **THE BANGALORE PARSEE ZOROASTRIAN ANJUMAN** ('the Trust'), which comprise of the Balance Sheet as at 31st March 2022, the Statement of Income and Expenditure for the year then ended 31st March 2022 and a summary of significant accounting policies and other explanatory information (hereinafter referred to as the "financial statements").

I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of this audit. The Balance Sheet and Income and Expenditure Account dealt with by this report are in agreement with the books of account.

In my opinion and to the best of my information and according to the explanations given to me, the accompanying financial statements of the Trust are prepared, in all material respects, in accordance with The Guidance Note prescribed by the Institute of Chartered Accountants of India and give the information required in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (A) in the case of the Balance Sheet, of the state of affairs of the Trust as at 31st March 2022;
- (B) in the case of the Income and Expenditure Account, of the surplus for the year ended on that date.

Responsibilities of Board of Trustees and Those Charged with Governance for the Financial Statements

The Board of Trustees is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of financial statements that are free from material misstatement, whether due to fraud or error. Those charged with governance are responsible for overseeing the Trust's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

My responsibility is to express an opinion on these financial statements based on my audit. I have conducted my audit in accordance with the applicable Standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that I comply with ethical requirements and

The Bangalore Parsee Zoroastrian Anjuman

plan and perform the audit to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. As part of an audit in accordance with SAs, I have exercised professional judgment and maintain professional skepticism throughout the audit.

Other matters

The Board of Trustees has considered the possible effects resulting from the pandemic relating to the COVID-19 on the activities of the Trust. The Board of Trustees has performed a detailed analysis on the assumptions used and has concluded that the impact of COVID-19 will not bear any material impact on the functioning of the Trust.

My opinion is not modified in respect of this matter.

Rumi J. Master
(Chartered Accountant)
Membership No. 017027
UDIN: 22017027AQRPV5330

Place : Bangalore

Date : 29th August 2022

THE BANGALORE PARSEE ZOROASTRIAN ANJUMAN

ALL AMOUNTS ARE IN INDIAN RUPEES

BALANCE SHEET AS AT 31 MARCH 2022

| Particulars | Note | As at 31-Mar-2022 | As at 31-Mar-2021 |
|---|------|--------------------------------|----------------------|
| Fund and Liabilities: | | | |
| Capital Fund | 2 | 10,16,23,377 | 9,57,37,191 |
| General fund | 3 | 2,97,05,702 | 3,06,49,841 |
| | | 13,13,29,079 | 12,63,87,032 |
| Non-Current Liabilities: | | | |
| Other long-term liabilities | 4 | 3,70,099 | 3,20,099 |
| | | 3,70,099 | 3,20,099 |
| Current liabilities: | | | |
| Short-term borrowings | 5 | - | 8,842 |
| Other current liabilities | 6 | 1,200 | 1,400 |
| | | 1,200 | 10,242 |
| Total | | 13,17,00,378 | 12,67,17,373 |
| ASSETS | | | |
| Non-Current Assets: | | | |
| Property, Equipment | 7 | 20,25,667 | 22,76,122 |
| Non-current investments | 8 | 2,91,29,027 | 1,29,027 |
| Long Term Loans and Advances | 9 | 33,17,645 | 36,17,729 |
| Other non-current assets | 10 | 7,01,43,172 | 11,78,25,158 |
| | | 10,46,15,511 | 12,38,48,036 |
| Current Assets: | | | |
| Receivables | 11 | - | 3,91,327 |
| Cash and Bank Balances | 12 | 2,58,89,163 | 16,04,367 |
| Short Term Loans and Advances | 13 | 7,40,778 | 8,73,643 |
| Other Current Assets | 14 | 4,54,926 | - |
| | | 2,70,84,867 | 28,69,337 |
| Total | | 13,17,00,378 | 12,67,17,373 |
| Summary of significant accounting policies | 1 | | |
| The accompanying notes are an integral part of the financial statements | | | |
| | | As per our Report of even date | |
| For <i>The Bangalore Parsee Zoroastrian Anjuman</i> | | <i>Rumi J. Master</i> | |
| <i>Trustees</i> | | <i>(Chartered Accountant)</i> | |
| | | <i>Membership No.017027</i> | |
| Place : Bangalore | | | |
| Date : 31 August 2022 | | | |

THE BANGALORE PARSEE ZOROASTRIAN ANJUMAN

STATEMENT OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 20

| Particulars | Note | For the Year ended 31 Mar2022 | For the Year ended 31 Mar 2021 |
|---|------|--|-----------------------------------|
| Income: | | | |
| Income from operations | 15 | 36,49,825 | 29,93,193 |
| Other Income | 16 | 97,58,996 | 68,40,472 |
| Total Income | | 1,34,08,821 | 98,33,665 |
| Expenses: | | | |
| Employee Benefits Expense | 17 | 32,38,830 | 29,65,287 |
| Depreciation and Amortization Expense | 18 | 2,50,455 | 2,84,250 |
| Other Expenses | 19 | 70,80,143 | 42,59,091 |
| Total Expenses | | 1,05,69,428 | 75,08,628 |
| Excess of Income before exceptional and extraordinary items and tax | | 28,39,393 | 23,25,037 |
| Exceptional Items | | - | - |
| Excess of Income before extraordinary items and tax | | 28,39,393 | 23,25,037 |
| Extraordinary Items | | - | - |
| Excess/(Short Fall) of Income over Expenditure | | 28,39,393 | 23,25,037 |
| The accompanying notes are an integral part of the financial statements | | | |
| For <i>The Bangalore Parsee Zoroastrian Anjuman</i> | | As per our Report of even date | |
| <i>Trustees</i> | | <i>Rumi J. Master</i> <i>(Chartered Accountant)</i> <i>Member ship No.017027</i> | |
| Place : Bangalore | | | |
| Date : 31 August 2022 | | | |

The Bangalore Parsee Zoroastrian Anjuman
THE BANGALORE PARSEE ZOROASTRIAN ANJUMAN

STATEMENT OF MOVEMENT OF FUNDS

| Particulars | Opening Balance | Debit | Credit | Closing Balance |
|-------------------------------------|---------------------|------------------|--------------------|---------------------|
| Capital Fund I | 7,63,42,890 | - | - | 7,63,42,890 |
| Other Funds: | | | | |
| Agiary Maintenance Fund | 29,01,344 | - | 32,32,967 | 61,34,311 |
| Baj Rojgar Fund | 65,910 | 51,100 | - | 14,810 |
| BPZA Funds With B.P.P. | 1,03,950 | - | - | 1,03,950 |
| D. Darashah Fund | 90,54,614 | - | 12,46,500 | 1,03,01,114 |
| Dokhma Fund | 68,16,330 | - | 14,52,819 | 82,69,149 |
| Ghambar Fund | 21,756 | - | - | 21,756 |
| Kathi Fund | 3,30,397 | - | 5,000 | 3,35,397 |
| Zarir Sholapurwala Scholarship Fund | 1,00,000 | - | - | 1,00,000 |
| Total II | 1,93,94,301 | 51,100 | 59,37,286 | 2,52,80,487 |
| General Fund: | | | | |
| Accumulated Income 31-Mar-2017 | 9,44,134 | 9,44,134 | - | - |
| Accumulated Income 31-Mar-2018 | 67,00,000 | 15,77,789 | - | 51,22,211 |
| Accumulated Income 31-Mar-2019 | 6,50,000 | - | - | 6,50,000 |
| Accumulated Income 31-Mar-2020 | 3,00,000 | - | - | 3,00,000 |
| Accumulated Income 31-Mar-2021 | 4,50,000 | - | - | 4,50,000 |
| Accumulated Income 31-Mar-2022 | - | - | 46,00,000 | 46,00,000 |
| General Fund | 2,16,05,707 | 58,70,451 | 28,48,235 | 1,85,83,491 |
| Total III | 3,06,49,841 | 83,92,374 | 74,48,235 | 2,97,05,702 |
| Grand Total I+II+III | 12,63,87,032 | 84,43,474 | 1,33,85,521 | 13,13,29,079 |

THE BANGALORE PARSEE ZOROASTRIAN ANJUMAN

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31 MARCH 2022

NOTES TO ACCOUNTS

Note-1: SIGNIFICANT ACCOUNTING POLICIES:

i .Basis of Accounting:

The financial Statements have been prepared to comply with the mandatory Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI) .The Financial Statements have been prepared under the historical cost convention and accrual basis of accounting in accordance with Generally Accepted Accounting Principles (GAAP). The Trust has consistently adhered to applicable accounting policies.

ii. Depreciation:

Depreciation on fixed assets is provided on written down value method at the rates prescribed under The Income Tax Act, 1961. Assets put to use for more than 180 days in any financial year depreciation is provided at full rate where as on assets put to use for less than 180 days, depreciation is provided at half rate prescribed in the Act.

Depreciation is provided at the following rates:

| | |
|----------------------|-----|
| Building | 5% |
| Equipment | 15% |
| Furniture & Fittings | 10% |

iii. Property, Plant and Equipment:

Fixed Assets are carried at cost of acquisition or construction, less depreciation and impairment losses, if any. The cost of fixed assets comprises its purchase price net of any trade discounts and rebates, any import duties and other taxes (other than those subsequently recoverable from the tax authorities) and any directly attributable expenditure for making the asset ready for its intended use.

iv. Revenue Recognition:

- Revenues from services are recognised as and when the consideration is realised for services rendered.
- Interest income on Fixed Deposit is recognised on a time proportion basis taking into account the amount outstanding at the end of the financial year and the interest rate applicable.

v. Investments

Long-term investments are carried in financial statements at their cost. But, when there is a decline, apart from temporary, in value of the long-term investment, carrying amount of such investment is reduced for recognizing such decline.

vi. Fund Allocation:

Fund Allocation of the various Funds of the Trust have been allocated and declared as per Note 20 (A), 20 (B), 20 (C), 20 (D), and 20 (E). **Please Note:** *Previous Years figures are in Italics below the Current Year's figures.*

THE BANGALORE PARSEE ZOROASTRIAN ANJUMAN

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31 MARCH 2022

Note-2: Capital Fund

| Particulars | Amount as on 31 Mar 2022 | Amount as on 31 Mar 2021 |
|-------------------------------------|-----------------------------|-----------------------------|
| Capital Fund | 7,63,42,890 | 7,63,42,890 |
| Corpus fund: | | |
| Agiary Maintenance Fund | 61,34,311 | 29,01,344 |
| Baj Rojgar Fund | 14,810 | 65,910 |
| BPZA Funds With B.P.P. | 1,03,950 | 1,03,950 |
| D. Darashah Fund | 1,03,01,114 | 90,54,614 |
| Dokhma Fund | 82,69,149 | 68,16,330 |
| Ghambar Fund | 21,756 | 21,756 |
| Kathi Fund | 3,35,397 | 3,30,397 |
| Zarir Sholapurwala Scholarship Fund | 1,00,000 | 1,00,000 |
| Total | 10,16,23,377 | 9,57,37,191 |

Note-3: General fund

| Particulars | Amount as on 31 Mar 2022 | Amount as on 31 Mar 2021 |
|--------------|-----------------------------|-----------------------------|
| General fund | 2,97,05,702 | 3,06,49,841 |
| Total | 2,97,05,702 | 3,06,49,841 |

Note-4: Other long-term liabilities

| Particulars | Amount as on 31 Mar 2022 | Amount as on 31 Mar 2021 |
|---------------------------|-----------------------------|-----------------------------|
| Lease / Apartment Deposit | 3,70,099 | 3,20,099 |
| Total | 3,70,099 | 3,20,099 |

Note-5: Short-term borrowings

| Particulars | Amount as on 31 Mar 2022 | Amount as on 31 Mar 2021 |
|--------------|-----------------------------|-----------------------------|
| Advances | - | 8,842 |
| Total | - | 8,842 |

Note-6: Other current liabilities

| Particulars | Amount as on 31 Mar 2022 | Amount as on 31 Mar 2021 |
|---|-----------------------------|-----------------------------|
| Statutory dues - Professional tax payable | 1,200 | 1,400 |
| Total | 1,200 | 1,400 |

Note-7: Property, Plant and Equipment

| Particulars | Amount as on 31 Mar 2022 | Amount as on 31 Mar 2021 |
|--------------|-----------------------------|-----------------------------|
| Building | 3,15,189 | 3,31,778 |
| Equipment | 7,55,351 | 8,88,648 |
| Furniture | 9,05,127 | 10,05,696 |
| Land | 50,000 | 50,000 |
| Total | 20,25,667 | 22,76,122 |

THE BANGALORE PARSEE ZOROASTRIAN ANJUMAN

Note-8: Non-Current Investments

| Particulars | Amount as on 31 Mar 2022 | Amount as on 31 Mar 2021 |
|----------------------------|-----------------------------|-----------------------------|
| PNB Housing Finance Ltd. | 1,00,00,000 | - |
| B. P. P. (Investment) | 1,29,027 | 1,29,027 |
| Axis Crisil SDL (G) | 50,00,000 | |
| HDFC Low Duration Fund(G) | 45,00,000 | |
| IDFC Low Duration Fund (G) | 95,00,000 | |
| Total | 2,91,29,027 | 1,29,027 |

Note-9: Long Term Loans and Advances

| Particulars | Amount as on 31 Mar 2022 | Amount as on 31 Mar 2021 |
|------------------------------|-----------------------------|-----------------------------|
| Tax Deducted at Source (TDS) | 33,17,645 | 36,17,729 |
| Total | 33,17,645 | 36,17,729 |

Note-10: Other Non-Current Assets

| Particulars | Amount as on 31 Mar 2022 | Amount as on 31 Mar 2021 |
|-----------------------|-----------------------------|-----------------------------|
| Central Bank of India | 16,78,000 | 16,78,000 |
| HDFC Bank [FD] | 5,25,75,770 | 5,21,25,770 |
| HDFC Bank [LD] | 8,61,402 | 15,56,667 |
| IDBI Bank Ltd [FD] | 1,17,00,000 | 5,91,36,721 |
| IDBI Bank Ltd [LD] | 33,28,000 | 33,28,000 |
| Total | 7,01,43,172 | 11,78,25,158 |

Note-11: Receivables

| Particulars | Amount as on 31 Mar 2022 | Amount as on 31 Mar 2021 |
|----------------|-----------------------------|-----------------------------|
| Sundry Debtors | - | 3,91,327 |
| Total | - | 3,91,327 |

Note-12: Cash and Bank Balances

| Particulars | Amount as on 31 Mar 2022 | Amount as on 31 Mar 2021 |
|-----------------|-----------------------------|-----------------------------|
| Balance at Bank | 2,58,89,163 | 16,04,367 |
| Total | 2,58,89,163 | 16,04,367 |

Note-13: Short Term Loans and Advances

| Particulars | Amount as on 31 Mar 2022 | Amount as on 31 Mar 2021 |
|-----------------------------|-----------------------------|-----------------------------|
| GST input credit receivable | 7,17,282 | 8,55,311 |
| Staff advance | 23,496 | 18,332 |
| Total | 7,40,778 | 8,73,643 |

Note-14: Other Current Assets

| Particulars | Amount as on 31 Mar 2022 | Amount as on 31 Mar 2021 |
|------------------------------|-----------------------------|-----------------------------|
| Accrued Interest on Deposits | 4,54,926 | - |
| Total | 4,54,926 | - |

THE BANGALORE PARSEE ZOROASTRIAN ANJUMAN

SCHEDULE FORMING PART OF THE STATEMENT OF INCOME & EXPENDITURE AS AT 31 MARCH 2022

Note-15: Income from Operation

| Particulars | Amount as on 31 Mar 2022 | Amount as on 31 Mar 2021 |
|--|-----------------------------|-----------------------------|
| Operating income: | | |
| Lease and Other Charges | 29,57,336 | 19,95,839 |
| Collection of Fee | 5,13,615 | 6,87,815 |
| Other operating income: | | |
| Donations | 61,437 | 41,847 |
| Parking Charges | 40,500 | 47,800 |
| Reimbursement of Electricity and Water | 76,937 | 2,19,892 |
| Total | 36,49,825 | 29,93,193 |

Note-16: Other Income

| Particulars | Amount as on 31 Mar 2022 | Amount as on 31 Mar 2021 |
|---------------------------|-----------------------------|-----------------------------|
| Interest on Fixed Deposit | 77,19,176 | 60,63,792 |
| Savings Banks A/c | 3,71,498 | 1,03,190 |
| Land Cultivation | 3,000 | - |
| B.P.P. Deposits | 6,792 | 1,300 |
| Income Tax Refund | 1,60,968 | - |
| PNB Housing Finance | 82,575 | - |
| TDS Refund | 5,95,270 | 6,63,190 |
| Miscellaneous Receipts | 8,19,717 | 9,000 |
| Total | 97,58,996 | 68,40,472 |

Note-17: Employee Benefits Expense

| Particulars | Amount as on 31 Mar 2022 | Amount as on 31 Mar 2021 |
|--------------------|-----------------------------|-----------------------------|
| Salaries and Wages | 32,38,830 | 29,65,287 |
| Total | 32,38,830 | 29,65,287 |

THE BANGALORE PARSEE ZOROASTRIAN ANJUMAN

Note-19: Other Expenses

| Particulars | Amount as on 31 Mar 2022 | Amount as on 31 Mar 2021 |
|--------------------------------|-----------------------------|-----------------------------|
| Repairs and Maintenance | 46,00,000 | 4,50,000 |
| Communication Expenses | 33,054 | 44,804 |
| Rates and Taxes | 1,99,237 | 1,58,352 |
| Advertisement and Publicity | 3,360 | - |
| Auditor's Remuneration | 29,500 | 20,000 |
| Bank Charges | 10,478 | 156 |
| Conveyance | 1,512 | 5,806 |
| Power and Fuel | 4,42,399 | 5,56,649 |
| Insurance | 83,060 | 49,679 |
| Legal and Professional Charges | 57,000 | 5,44,163 |
| Printing and Stationery | 18,882 | 66,611 |
| Security Charges | 11,91,308 | 15,38,064 |
| Gifts & Momentous | 72,398 | 2,91,454 |
| Jashan Expenses | 43,462 | 68,650 |
| Lecture & Function Expenses | 69,733 | 89,788 |
| Newspaper & Periodicals | 1,920 | 1,920 |
| Water Charges | 2,22,840 | 3,21,166 |
| Medical Expenses | - | 12,542 |
| Prizes and Scholarships | - | 39,287 |
| Total | 70,80,143 | 42,59,091 |

The Bangalore Parsee Zoroastrian Anjuman
THE BANGALORE PARSEE ZOROASTRIAN ANJUMAN

Depreciation Schedule for the year ended 31 March 2022

Note-18: Depreciation and Amortization Expense

| Particulars | Rate | Opening WDV as on 1 Apr 2021 | Additions | | Deletion | Depreciation for the year | Closing WDV as on 31 Mar 2022 |
|--------------|------|------------------------------|------------|------------|----------|---------------------------|-------------------------------|
| | | | > 180 Days | < 180 days | | | |
| Building | 5% | 3,31,778 | - | - | - | 16,589 | 3,15,189 |
| Equipment | 15% | 8,88,648 | - | - | - | 1,33,297 | 7,55,351 |
| Furniture | 10% | 10,05,696 | - | - | - | 1,00,569 | 9,05,127 |
| TOTAL | | 22,26,122 | - | - | - | 2,50,455 | 19,75,667 |

The Bangalore Parsee Zoroastrian Anjuman
THE BANGALORE PARSEE ZOROASTRIAN ANJUMAN

| Note-20 (A) Property, Equipment (Fund Allocation) | | | | | | | |
|--|------------------|-----------|-----------|------------------|-------|-----------------|------------------|
| PARTICULARS | W.D.V. AS ON | ADDITIONS | DELETIONS | TOTAL | RATE | AMOUNT | W.D.V. AS ON |
| | 31-Mar-2021 | | | | % | | 31-Mar-2022 |
| GENERAL FUND | | | | | | | |
| Buildings | 6,430 | | | 6,430 | 5.00 | 322 | 6,108 |
| Equipment | 8,38,807 | | | 8,38,807 | 15.00 | 1,25,821 | 7,12,986 |
| Furniture & Fixtures | 9,49,330 | | | 9,49,330 | 10.00 | 94,933 | 8,54,397 |
| | 17,94,567 | | | 17,94,567 | | 2,21,076 | 15,73,491 |
| DOKHMA | | | | | | | |
| Buildings | 4,211 | | | 4,211 | 5.00 | 211 | 4,000 |
| Furniture & Fixtures | 44 | | | 44 | 10.00 | 4 | 40 |
| Land | 50,000 | | | 50,000 | | | 50,000 |
| | 54,255 | | | 54,255 | | 215 | 54,040 |
| KOTHARI HALL | | | | | | | |
| Buildings | 4,588 | | | 4,588 | 5.00 | 229 | 4,359 |
| Furniture & Fixtures | 24,502 | | | 24,502 | 10.00 | 2,450 | 22,052 |
| | 29,090 | | | 29,090 | | 2,679 | 26,411 |
| KOTHARI HALL ANNEXE | | | | | | | |
| Buildings | 18,962 | | | 18,962 | 5.00 | 948 | 18,014 |
| Equipment | | | | | - | | |
| | 18,962 | | | 18,962 | | 948 | 18,014 |
| B.J. ENTEE DHARAMSHALA | | | | | | | |
| Buildings | 2,97,587 | | | 2,97,587 | 5.00 | 14,879 | 2,82,708 |
| Equipment | 49,841 | | | 49,841 | 15.00 | 7,476 | 42,365 |
| Furniture & Fixtures | 31,820 | | | 31,820 | 10.00 | 3,182 | 28,638 |
| | 3,79,248 | | | 3,79,248 | | 25,537 | 3,53,711 |
| | | | | | | | |
| TOTAL | 22,76,122 | | | 22,76,122 | | 2,50,455 | 20,25,667 |
| | | | | | | | |

The Bangalore Parsee Zoroastrian Anjuman
THE BANGALORE PARSEE ZOROASTRIAN ANJUMAN

| Note-20 (B) Liabilities (Fund Allocation) | | | | | | |
|--|--------------------|--------------------|---------|----------------|--------------------|--------------------|
| LIABILITIES | GENERAL | DOKHMA | KOTHARI | KOTHARI | B.J. ENTEE | 31-Mar-2022 |
| | FUND | | HALL | HALL ANNEXE | DHARAMSALA | 31-Mar-2021 |
| CAPITAL FUND | 39,30,838 | 1,28,36,282 | | | 5,95,75,770 | 7,63,42,890 |
| <i>CAPITAL FUND</i> | <i>39,30,838</i> | <i>1,28,36,282</i> | | | <i>5,95,75,770</i> | <i>7,63,42,890</i> |
| OTHER FUNDS | | | | | | |
| Agiary Maintenance Fund | 61,34,311 | | | | | 61,34,311 |
| <i>Agiary Maintenance Fund</i> | <i>29,01,344</i> | | | | | <i>29,01,344</i> |
| Baj Rojgar Fund | 14,810 | | | | | 14,810 |
| <i>Baj Rojgar Fund</i> | <i>65,910</i> | | | | | <i>65,910</i> |
| BPZA Funds with BPP | 1,03,950 | | | | | 1,03,950 |
| <i>BPZA Funds with BPP</i> | <i>1,03,950</i> | | | | | <i>1,03,950</i> |
| D. Darashah Fund | 1,03,01,114 | | | | | 1,03,01,114 |
| <i>D. Darashah Fund</i> | <i>90,54,614</i> | | | | | <i>90,54,614</i> |
| Dokhma Fund | | 82,69,149 | | | | 82,69,149 |
| <i>Dokhma Fund</i> | | <i>68,16,330</i> | | | | <i>68,16,330</i> |
| General Fund | 2,97,05,702 | | | | | 2,97,05,702 |
| <i>General Fund</i> | <i>3,06,49,841</i> | | | | | <i>3,06,49,841</i> |
| Ghambar Fund | 21,756 | | | | | 21,756 |
| <i>Ghambar Fund</i> | <i>21,756</i> | | | | | <i>21,756</i> |
| Kathi Fund | 3,35,397 | | | | | 3,35,397 |
| <i>Kathi Fund</i> | <i>3,30,397</i> | | | | | <i>3,30,397</i> |
| Zarir Sholapurwala Scholarship Fund | 1,00,000 | | | | | 1,00,000 |
| <i>Zarir Sholapurwala Scholarship Fund</i> | <i>1,00,000</i> | | | | | <i>1,00,000</i> |

The Bangalore Parsee Zoroastrian Anjuman
THE BANGALORE PARSEE ZOROASTRIAN ANJUMAN

| | | | | | | |
|----------------------------------|--------------------|--------------------|--|-----------------|--------------------|---------------------|
| LOANS & ADVANCES | | | | | | |
| Lease / Apartment Deposit | | | | 3,70,099 | | 3,70,099 |
| <i>Lease / Apartment Deposit</i> | | | | 3,20,099 | | 3,20,099 |
| TOTAL | 5,06,47,878 | 2,11,05,431 | | 3,70,099 | 5,95,75,770 | 13,16,99,178 |
| <i>TOTAL (Previous Year)</i> | 4,71,58,650 | 1,96,52,612 | | 3,20,099 | 5,95,75,770 | 12,67,07,131 |

The Bangalore Parsee Zoroastrian Anjuman
THE BANGALORE PARSEE ZOROASTRIAN ANJUMAN

| Note-20 (C) Assets (Fund Allocation) | | | | | | |
|--|--------------------|--------------------|---------------|---------------|--------------------|---------------------|
| <i>Previous Years figures are in Italics below the Current Year's figures.</i> | | | | | | |
| ASSETS | GENERAL | DOKHMA | KOTHARI | KOTHARI | B.J. ENTEE | 31-Mar-2022 |
| | FUND | | HALL | HALL ANNEXE | DHARAMSALA | 31-Mar-2021 |
| FIXED ASSETS | | | | | | |
| Building | 6,108 | 4,000 | 4,359 | 18,014 | 2,82,708 | 3,15,189 |
| <i>Building</i> | <i>6,430</i> | <i>4,211</i> | <i>4,588</i> | <i>18,962</i> | <i>2,97,587</i> | <i>3,31,778</i> |
| Equipment | 7,12,986 | | | | 42,365 | 7,55,351 |
| <i>Equipment</i> | <i>8,38,807</i> | | | | <i>49,841</i> | <i>8,88,648</i> |
| Furniture | 8,54,397 | 40 | 22,052 | | 28,638 | 9,05,127 |
| <i>Furniture</i> | <i>9,49,330</i> | <i>44</i> | <i>24,502</i> | | <i>31,820</i> | <i>10,05,696</i> |
| Land | | 50,000 | | | | 50,000 |
| Land | | 50,000 | | | | 50,000 |
| INVESTMENTS | | | | | | |
| Deposits/Mutual Funds | 2,90,00,000 | | | | | 2,90,00,000 |
| <i>Deposits/Mutual Funds</i> | | | | | | |
| Fixed Deposit with Banks | 1,05,67,402 | | | | 5,95,75,770 | 7,01,43,172 |
| <i>Fixed Deposit with Banks</i> | <i>4,30,29,200</i> | <i>1,52,20,188</i> | | | <i>5,95,75,770</i> | <i>11,78,25,158</i> |
| With B. P. P. - Investments | 86,142 | 42,885 | | | | 1,29,027 |
| <i>With B. P. P. - Investments</i> | <i>86,142</i> | <i>42,885</i> | | | | <i>1,29,027</i> |

The Bangalore Parsee Zoroastrian Anjuman
THE BANGALORE PARSEE ZOROASTRIAN ANJUMAN

| | | | | | | |
|--|--------------------|--------------------|---------------|---------------|---------------------|---------------------|
| CURRENT ASSET | | | | | | |
| Advance to Staff | 23,496 | | | | | 23,496 |
| <i>Advance to Staff</i> | 18,332 | | | | | 18,332 |
| Bank Accounts | 2,58,89,163 | | | | | 2,58,89,163 |
| <i>Bank Accounts</i> | ,16,04,367 | | | | | ,16,04,367 |
| PNB Finance Interest Receivable | 74,317 | | | | | 74,317 |
| <i>PNB Finance Interest Receivable</i> | | | | | | |
| Interest Receivable | 3,80,609 | | | | | 3,80,609 |
| <i>Interest Receivable</i> | 3,79,189 | | | | | 3,79,189 |
| Taxes | 33,17,645 | | | | | 33,17,645 |
| <i>Taxes</i> | 36,17,729 | | | | | 36,17,729 |
| | | | | | | 296,85,230 |
| Less: | | | | | | 56,19,617 |
| Advances | | | | | | |
| <i>Advances</i> | | | 8,842 | | | 8,842 |
| G.S.T. | (6,96,582) | | | | | (6,96,582) |
| <i>G.S.T.</i> | (8,55,311) | | | | | (8,55,311) |
| Professional Tax | 1,200 | | | | | 1,200 |
| <i>Professional Tax</i> | 1,400 | | | | | 1,400 |
| Sundry Creditors | | | (20,700) | | | (20,700) |
| <i>Sundry Creditors</i> | | | (33,400) | 21,262 | | (12,138) |
| | | | | | | (7,16,082) |
| | | | | | | (8,57,207) |
| | | | | | | 63,35,699 |
| | | | | | | 64,76,824 |
| TOTAL | 8,68,83,426 | 1,52,28,483 | 46,659 | 36,976 | 11,98,84,499 | 22,47,99,986 |
| TOTAL (Previous Year) | 9,02,87,213 | 1,53,21,368 | 67,359 | 36,976 | 11,98,84,499 | 12,67,07,131 |

The Bangalore Parsee Zoroastrian Anjuman
THE BANGALORE PARSEE ZOROASTRIAN ANJUMAN

| Note-20 (D) Income (Fund Allocation) | | | | | | |
|--|------------------|-----------------|-----------------|------------------|-----------------|--------------------|
| <i>Previous Years figures are in Italics below the Current Year's figures.</i> | | | | | | |
| INCOME | GENERAL | DOKHMA | KOTHARI | KOTHARI | B.J. ENTEE | 31-Mar-2022 |
| | FUND | | HALL | HALL ANNEXE | DHARAMSALA | 31-Mar-2021 |
| Contribution from Dharmasala | | | | | 5,13,615 | 5,13,615 |
| <i>Contribution from Dharmasala</i> | | | | | <i>6,53,815</i> | <i>6,53,815</i> |
| Donations | 59,437 | | 2,000 | | | 61,437 |
| <i>Donations</i> | <i>41,847</i> | | | | | <i>41,847</i> |
| Interest of Bank Deposits | | | | | | |
| <i>Interest of Bank Deposits</i> | <i>49,81,534</i> | <i>5,97,758</i> | | | <i>4,84,500</i> | <i>60,63,792</i> |
| Interest of Deposits, MF. Securities | 76,08,959 | 7,32,050 | | | | 83,41,009 |
| <i>Interest of Deposits, MF. Securities</i> | | | | | | |
| Interest on B.P.P | | | | | | |
| <i>Interest on B.P.P</i> | <i>1,300</i> | | | | | <i>1,300</i> |
| Interest on Savings Bank Account | | | | | | |
| <i>Interest on Savings Bank Account</i> | <i>1,03,190</i> | | | | | <i>1,03,190</i> |
| Land Cultivation | 1,500 | | 1,500 | | | 3,000 |
| <i>Land Cultivation</i> | | | | | | |
| Laundry Charges | | | | | | |
| <i>Laundry Charges</i> | | | | | <i>34,000</i> | <i>34,000</i> |
| Lease and Other Charges | | | 16,08,900 | 13,22,616 | | 29,31,516 |
| <i>Lease and Other Charges</i> | | | <i>7,91,700</i> | <i>12,04,139</i> | | <i>19,95,839</i> |
| Maintainace Charges Reimbursed | | | | | | |
| <i>Maintainace Charges Reimbursed</i> | | | | <i>2,19,892</i> | | <i>2,19,892</i> |
| Miscellaneous Receipts | 8,19,567 | | | | 150 | 8,19,717 |
| <i>Miscellaneous Receipts</i> | <i>9,000</i> | | | | | <i>9,000</i> |

The Bangalore Parsee Zoroastrian Anjuman
THE BANGALORE PARSEE ZOROASTRIAN ANJUMAN

| | | | | | | |
|--|------------------|-------------------|------------------|------------------|-------------------|--------------------|
| Parking Charges | | | | | | |
| <i>Parking Charges</i> | | | | 34,800 | 13,000 | 47,800 |
| Rates and Taxes | | | | | | |
| <i>Rates and Taxes</i> | 6,63,190 | | | | | 6,63,190 |
| Rates, Taxes, Etc. Reimbursed | | | | 1,40,557 | 2,700 | 1,43,257 |
| <i>Rates, Taxes, Etc. Reimbursed</i> | | | | | | |
| TDS Refund | 5,95,270 | | | | | 5,95,270 |
| <i>TDS Refund</i> | | | | | | |
| TOTAL Income | 90,84,733 | 7,32,050 | 16,12,400 | 14,63,173 | 5,16,465 | 1,34,08,821 |
| <i>TOTAL (Previous Year)</i> | <i>58,00,061</i> | <i>5,97,758</i> | <i>7,91,700</i> | <i>14,58,831</i> | <i>11,85,315</i> | <i>98,33,665</i> |
| | | | | | | |
| TOTAL Expenditure | 82,82,941 | 9,61,552 | 2,78,469 | 4,03,780 | 6,42,686 | 1,05,69,428 |
| <i>TOTAL (Previous Year)</i> | <i>43,77,327</i> | <i>10,97,281</i> | <i>6,02,156</i> | <i>7,77,309</i> | <i>6,54,555</i> | <i>75,08,628</i> |
| | | | | | | |
| Excess of Income Over Expenditure | 8,01,792 | (2,29,502) | 13,33,931 | 10,59,393 | (1,26,221) | 28,39,393 |
| <i>Excess of Income Over Expenditure (Previous Year)</i> | <i>14,22,734</i> | <i>(4,99,523)</i> | <i>1,89,544</i> | <i>6,81,522</i> | <i>5,30,760</i> | <i>23,25,037</i> |

The Bangalore Parsee Zoroastrian Anjuman
THE BANGALORE PARSEE ZOROASTRIAN ANJUMAN

| Note-20 (E) Expenditure (Fund Allocation) | | | | | | |
|--|----------|----------|---------|----------------|------------|--------------------|
| <i>Previous Years figures are in Italics below the Current Year's figures.</i> | | | | | | |
| EXPENDITURE | GENERAL | DOKHMA | KOTHARI | KOTHARI | BUJ. ENTEE | 31-Mar-2022 |
| | FUND | | HALL | HALL ANNEXE | DHARAMSALA | 31-Mar-2021 |
| Advertisement Charges | 3,360 | | | | | 3,360 |
| <i>Advertisement Charges</i> | | | | | | |
| Audit Fees | 29,500 | | | | | 29,500 |
| <i>Audit Fees</i> | 20,000 | | | | | 20,000 |
| Bank Charges | 10,478 | | | | | 10,478 |
| <i>Bank Charges</i> | 156 | | | | | 156 |
| Conveyance | 1,212 | | | | 300 | 1,512 |
| <i>Conveyance</i> | 2,445 | 2,630 | | | | 5,075 |
| Depreciation | 2,21,076 | 215 | 2,679 | 948 | 25,537 | 2,50,455 |
| <i>Depreciation</i> | 2,52,067 | 227 | 2,964 | 998 | 27,994 | 2,84,250 |
| Electricity Charges | 1,56,667 | 78,604 | 44,301 | 29,107 | 1,33,720 | 4,42,399 |
| <i>Electricity Charges</i> | 1,76,112 | 1,57,000 | 33,570 | 26,990 | 1,62,977 | 5,56,649 |
| Fire Insurance | | | 17,696 | | | 17,696 |
| <i>Fire Insurance</i> | 1,048 | | 14,835 | 283 | 344 | 16,510 |
| Gifts and Mementos | 72,398 | | | | | 72,398 |
| <i>Gifts and Mementos</i> | 41,454 | 2,50,000 | | | | 2,91,454 |
| Insurance (MediClaim) | 55,364 | | | | 10,000 | 65,364 |
| <i>Insurance (MediClaim)</i> | 33,169 | | | | | 33,169 |
| Jashan Expenses | 43,462 | | | | | 43,462 |
| <i>Jashan Expenses</i> | 68,650 | | | | | 68,650 |
| Lectures & Functions | 69,733 | | | | | 69,733 |
| <i>Lectures & Functions</i> | 89,788 | | | | | 89,788 |
| Legal Expenses | 2,000 | | | | | 2,000 |
| <i>Legal Expenses</i> | 4,47,500 | | | | | 4,47,500 |

The Bangalore Parsee Zoroastrian Anjuman

THE BANGALORE PARSEE ZOROASTRIAN ANJUMAN

| | | | | | | |
|------------------------------------|------------------|------------------|-----------------|-----------------|-----------------|--------------------|
| Medical Expenses | | | | | | |
| <i>Medical Expenses</i> | | 12,542 | | | | 12,542 |
| Newspaper & Periodicals | 480 | | | | 1,440 | 1,920 |
| <i>Newspaper & Periodicals</i> | | | | | 1,920 | 1,920 |
| Postage & Telephone | 19,179 | 2,329 | 1,799 | | 9,747 | 33,054 |
| <i>Postage & Telephone</i> | 17,704 | 4,439 | 1,498 | | 21,163 | 44,804 |
| Printing & Stationery | 18,882 | | | | | 18,882 |
| <i>Printing & Stationery</i> | 66,611 | | | | | 66,611 |
| Prizes and Scholarship | | | | | | |
| <i>Prizes and Scholarship</i> | 39,287 | | | | | 39,287 |
| Professional Fees | 55,000 | | | | | 55,000 |
| <i>Professional Fees</i> | 96,663 | | | | | 96,663 |
| Rates and Taxes | 1,09,848 | | 63,569 | 25,820 | | 1,99,237 |
| <i>Rates and Taxes</i> | 33,330 | | 62,889 | 20,785 | 41,348 | 1,58,352 |
| Repair & Maintenance | 46,00,000 | | | | | 46,00,000 |
| <i>Repair & Maintenance</i> | 4,50,000 | | | | | 4,50,000 |
| Salaries and Honorarium | 22,68,094 | 4,54,254 | 1,16,322 | | 4,00,160 | 32,38,830 |
| <i>Salaries and Honorarium</i> | 18,40,100 | 2,86,806 | 1,98,307 | 2,80,645 | 3,59,429 | 29,65,287 |
| Security Charges | 4,75,575 | 4,26,150 | | 2,89,583 | | 11,91,308 |
| <i>Security Charges</i> | 5,41,637 | 3,83,637 | 2,62,540 | 3,50,250 | | 15,38,064 |
| Travelling Charges | | | | | | |
| <i>Travelling Charges</i> | 731 | | | | | 731 |
| Water Charges | 70,633 | | 32,103 | 58,322 | 61,782 | 2,22,840 |
| <i>Water Charges</i> | 1,58,875 | | 25,553 | 97,358 | 39,380 | 3,21,166 |
| TOTAL | 82,82,941 | 9,61,552 | 2,78,469 | 4,03,780 | 6,42,686 | 1,05,69,428 |
| <i>TOTAL (Previous Year)</i> | 43,77,327 | 10,97,281 | 6,02,156 | 7,77,309 | 6,54,555 | 75,08,628 |

The Bangalore Parsee Zoroastrian Anjuman
THE BANGALORE PARSEE ZOROASTRIAN ANJUMAN

| Note-20 (E) Expenditure (Fund Allocation) | | | | | | |
|--|----------|----------|---------|-------------|------------|--------------------|
| <i>Previous Years figures are in Italics below the Current Year's figures.</i> | | | | | | |
| EXPENDITURE | GENERAL | DOKHMA | KOTHARI | KOTHARI | BUJ. ENTEE | 31-Mar-2022 |
| | FUND | | HALL | HALL ANNEXE | DHARAMSALA | 31-Mar-2021 |
| Advertisement Charges | 3,360 | | | | | 3,360 |
| <i>Advertisement Charges</i> | | | | | | |
| Audit Fees | 29,500 | | | | | 29,500 |
| <i>Audit Fees</i> | 20,000 | | | | | 20,000 |
| Bank Charges | 10,478 | | | | | 10,478 |
| <i>Bank Charges</i> | 156 | | | | | 156 |
| Conveyance | 1,212 | | | | 300 | 1,512 |
| <i>Conveyance</i> | 2,445 | 2,630 | | | | 5,075 |
| Depreciation | 2,21,076 | 215 | 2,679 | 948 | 25,537 | 2,50,455 |
| <i>Depreciation</i> | 2,52,067 | 227 | 2,964 | 998 | 27,994 | 2,84,250 |
| Electricity Charges | 1,56,667 | 78,604 | 44,301 | 29,107 | 1,33,720 | 4,42,399 |
| <i>Electricity Charges</i> | 1,76,112 | 1,57,000 | 33,570 | 26,990 | 1,62,977 | 5,56,649 |
| Fire Insurance | | | 17,696 | | | 17,696 |
| <i>Fire Insurance</i> | 1,048 | | 14,835 | 283 | 344 | 16,510 |
| Gifts and Mementos | 72,398 | | | | | 72,398 |
| <i>Gifts and Mementos</i> | 41,454 | 2,50,000 | | | | 2,91,454 |
| Insurance (MediClaim) | 55,364 | | | | 10,000 | 65,364 |
| <i>Insurance (MediClaim)</i> | 33,169 | | | | | 33,169 |
| Jashan Expenses | 43,462 | | | | | 43,462 |
| <i>Jashan Expenses</i> | 68,650 | | | | | 68,650 |
| Lectures & Functions | 69,733 | | | | | 69,733 |
| <i>Lectures & Functions</i> | 89,788 | | | | | 89,788 |

The Bangalore Parsee Zoroastrian Anjuman

THE BANGALORE PARSEE ZOROASTRIAN ANJUMAN

| | | | | | | |
|------------------------------------|------------------|------------------|-----------------|-----------------|-----------------|--------------------|
| Legal Expenses | 2,000 | | | | | 2,000 |
| <i>Legal Expenses</i> | <i>4,47,500</i> | | | | | <i>4,47,500</i> |
| Medical Expenses | | | | | | |
| <i>Medical Expenses</i> | | 12,542 | | | | 12,542 |
| Newspaper & Periodicals | 480 | | | | 1,440 | 1,920 |
| <i>Newspaper & Periodicals</i> | | | | | 1,920 | 1,920 |
| Postage & Telephone | 19,179 | 2,329 | 1,799 | | 9,747 | 33,054 |
| <i>Postage & Telephone</i> | <i>17,704</i> | <i>4,439</i> | <i>1,498</i> | | <i>21,163</i> | <i>44,804</i> |
| Printing & Stationery | 18,882 | | | | | 18,882 |
| <i>Printing & Stationery</i> | <i>66,611</i> | | | | | <i>66,611</i> |
| Prizes and Scholarship | | | | | | |
| <i>Prizes and Scholarship</i> | <i>39,287</i> | | | | | <i>39,287</i> |
| Professional Fees | 55,000 | | | | | 55,000 |
| <i>Professional Fees</i> | <i>96,663</i> | | | | | <i>96,663</i> |
| Rates and Taxes | 1,09,848 | | 63,569 | 25,820 | | 1,99,237 |
| <i>Rates and Taxes</i> | <i>33,330</i> | | <i>62,889</i> | <i>20,785</i> | <i>41,348</i> | <i>1,58,352</i> |
| Repair & Maintenance | 46,00,000 | | | | | 46,00,000 |
| <i>Repair & Maintenance</i> | <i>4,50,000</i> | | | | | <i>4,50,000</i> |
| Salaries and Honorarium | 22,68,094 | 4,54,254 | 1,16,322 | | 4,00,160 | 32,38,830 |
| <i>Salaries and Honorarium</i> | <i>18,40,100</i> | <i>2,86,806</i> | <i>1,98,307</i> | <i>2,80,645</i> | <i>3,59,429</i> | <i>29,65,287</i> |
| Security Charges | 4,75,575 | 4,26,150 | | 2,89,583 | | 11,91,308 |
| <i>Security Charges</i> | <i>5,41,637</i> | <i>3,83,637</i> | <i>2,62,540</i> | <i>3,50,250</i> | | <i>15,38,064</i> |
| Travelling Charges | | | | | | |
| <i>Travelling Charges</i> | <i>731</i> | | | | | <i>731</i> |
| Water Charges | 70,633 | | 32,103 | 58,322 | 61,782 | 2,22,840 |
| <i>Water Charges</i> | <i>1,58,875</i> | | <i>25,553</i> | <i>97,358</i> | <i>39,380</i> | <i>3,21,166</i> |
| TOTAL | 82,82,941 | 9,61,552 | 2,78,469 | 4,03,780 | 6,42,686 | 1,05,69,428 |
| <i>TOTAL (Previous Year)</i> | <i>43,77,327</i> | <i>10,97,281</i> | <i>6,02,156</i> | <i>7,77,309</i> | <i>6,54,555</i> | <i>75,08,628</i> |