

**DEVASTHAN MANAGEMENT COMMITTEE  
WESTERN MAHARASHTRA, KOLHAPUR**

2402 A Ward Apana Bank Building, Ubha Maruti chowk,  
Shivaji Peth, Kolhapur - 416012

**STATUTORY AUDIT REPORT**

**Financial Year 2018-19**

**For the Period  
01/04/2018 to 31/03/2019**

**SHINDE CHAVAN GANDHI & CO.**

**Chartered Accountants  
Office No. 1304, 13th Floor,  
Haware Infotech Park, Plot No. 39/3,  
Sector 30A, Vashi, Navi Mumbai - 400703  
Contact No. : +91 9881375514  
Email: pravin@cascg.in**





**Shinde Chavan Gandhi  
And Company**  
Chartered Accountants

**Mumbai Office**

Office No. 1304, 13th Floor, Haware Infotech Park,  
Plot No. 39/3, Sector 30A, Vashi, Navi Mumbai - 400 703  
Mob. No: +91 9881 375514 | Email: pravin@cascg.in  
www.cascg.in

Date: 10<sup>th</sup> March, 2021

To,  
Hon. Principal Secretary,  
Law & Juridical Department,  
Mantralay, Mumbai.

**Ref:** - Appointment issued by Law & Judicial Department Letter No. DMC-1220/1501/162/PRA.KRA.70/KA.16 Dated 09/07/2020.

**Sub:** - Submission of Statutory Audit Report for the Financial Year 2018-19.

We have conducted & completed the Statutory Audit for the Period from 01/04/2018 to 31/03/2019 and the detailed Statutory Audit Report has been attached herewith for your perusal.

We are very much thankful towards the management, Concerned Head of Departments, staff etc. for extending the friendly Co-operation and feedback during the course of Audit.

Kindly accept the same on record and acknowledge us.  
Thanking you,

For Shinde Chavan Gandhi & Co.  
Chartered Accountants  
F.R.No.129980W

*Prajapati*

CA Pravin M. Prajapati  
Partner  
M.No.157098



Encl: - Statutory Audit Report for the Financial Year 2018-19.

CC:

- 1) Chairman, Devasthan Management Committee, Western Maharashtra, Kolhapur.
- 2) Joint Charity Commissioner, Kolhapur Region, Kolhapur.

**Latur Office**

Bappaji, 2nd Floor, Above SBI,  
Opposite Gorakshsan Sansthan,  
Main Road, Latur - 413512  
Mob. No: +91 98226 66763  
Email: vishal@cascg.in

**Pune Office**

Office No. 102, "Manahar House", 1st Floor,  
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**Delhi Office**

C158, Chhattarpur Enclave phase 11,  
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Chhattarpur, New Delhi - 110074.  
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## INDEPENDENT AUDITOR'S REPORT

To,  
**Hon. Principal Secretary,  
Law and Judiciary Department,  
Mantralay, Mumbai.**

### Report on the Financial Statements

We have audited the accompanying financial statements, of **Devasthan Management Committee, Western Maharashtra, Kolhapur**, ("the trust") / ("DMC"), which Comprise the Balance Sheet as at March 31, 2019, and the Statement of Income and Expenditure Account for the year then ended, and a summary of significant accounting policies, notes to accounts and other Explanatory information.

### Management's Responsibility for the Financial Statements

The Trust's Management (trustees) are responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Trust in accordance with the Accounting principles generally accepted in India including applicable accounting standards. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Maharashtra Public Trust Act, 1950, Regulations of the Devasthan Management Committee, Western Maharashtra, Kolhapur made under section 56-S of the Maharashtra Public Trust Act, 1950, for safeguarding the Assets of the trusts and for Preventing and detecting frauds and other irregularities; selection and application of appropriate Accounting Policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control and ensuring their operating effectiveness and the accuracy and completeness of accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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## **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 Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and Rules made there under.

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to Fraud or Error. In making those Risk assessments, the Auditor considers internal control relevant to the Trust's preparation of the financial statements that gives 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 trustees, as well as evaluating the overall presentation of the financial statements.

We believe that the audit Evidence we have obtained is sufficient and appropriate to provide a basis for our Audit opinion on the financial instruments subject to our qualifications.

## **Basis for Qualified Opinion**

- 1. The Committee has not Accounted; Provision for Gratuity and Leave Encashment as require by the Accounting standard 15 of ICAI also Actuarial Valuation report from Independent Actuary as per para 49 of AS 15. Hence the amount of closing value of defined benefit obligation and fair value of planned assets is not recognized in financial statements.*





2. *Our Audit report does not cover the Audit of management fund and the temples where separate sub-committees are formed by the DMC.*
3. *Rent Receivable from various lease holder (tenancy) not recognized as per AS 9 i.e. revenue recognition. To the amount of Rs. 14.97 Lakh.*
4. *It is observed that DMC has given Devalaya Bandhkam Nidhi to various devasthanans but confirmation of completion of Capital work in progress is not given by DMC.*

### **Opinion**

In our opinion and to the best of our Information and according to the explanations given to us, except for the effects of the matters described in the basis for qualified opinion paragraph, the financial statements read with significant accounting policies and notes to accounts give the information required by the Act 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 March 31, 2019
- (b) In the case of the Income and Expenditure Account, of the surplus for the year ended as on that date; March 31,2019.

### **Report on Other Legal and Regulatory Requirements**

As required by sub-section (2) of section 33, and 34 of the Maharashtra Public Trust Act, (title substituted for the Bombay Public Trust act, 1950), subject to comment given in our audit report of even date in the "Statement 2" Observations we report as under:

a.	Whether Accounts are Maintained regularly and in Accordance with the provisions of the Act and the Rules?	No Refer Statement II
b.	Whether Receipts and disbursements are properly shown in the accounts?	No Refer Statement II
c.	Whether the Cash balance and vouchers in the custody of the manager or trustee on the date of the audit were in Agreement with the accounts?	Yes



e.	Whether a Register of Movables and Immovable Properties is properly maintained, changes therein are communicated from time to time to the regional Office and defects and inaccuracies in the previous audit report have been duly complied?	No, Registers are partially maintained and some registers are under preparation.
f.	Whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him?	Yes
g.	Whether any property or funds of the trust were applied for any objects or purposes other than the object or purpose of the Trust?	Yes It is recommended that the funds should be applied for the objects as specified in section 9 subsection (1) sub clause 1,2,3 of The Maharashtra Public Trust Act, 2011
h.	The amounts Outstanding for more than one year and the amounts written off, if any	Amount of Rs. 46,18,652/-
i.	Whether tenders were invited for Repairs or construction involving expenditure exceeding Rs. 5000/-?	No, The Trust Invites Tenders for Major Repairs and Construction Only.
j.	Whether any money of the Public Trust has been invested contrary to the provisions of Section 35?	Yes The trust has deposited money in Co-operative Banks in excess than the approved limits as specified.





		by the State Government. (Refer Statement I)
k.	Alienations, if any, of the immovable property contrary to the provisions of section 36 which have come to the notice of the Auditor?	Yes Refer Statement II
l.	All cases of irregular, illegal or improper expenditure or failure or omission to recover money or other property belonging to the public trust or of loss, waste of money or other property thereof, and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the trustee or any other person while in the management of the trust?	No Such instances were noted nor have been informed by trustees during the course of audit.
m.	Whether the budget has been filed in the form provided by Rule 16A?	Yes
n.	Whether the Maximum or Minimum number of the Trustees is Maintained?	Yes, as per the instrument and regulation thereon total number of trustees at any time shall not be less than 5, or more than 7. During the financial year there were 6 trustees
o.	Whether the Meetings are held Regularly as provided in such instrument?	Yes
p.	Whether the Minute book of the proceedings of the meeting is maintained?	Yes



q.	Whether any of the Trustees has any interest in the investment of the trust?	No
r.	Whether any of the Trustees is a debtor or creditor of the Trust?	No
s.	Whether the Irregularities pointed out by the Auditors in the Accounts of the previous year have been duly complied with by the trustees during the period of audit?	No, irregularities as pointed out by the previous auditors in previous years are not complied.
t.	Any special matter, which the Auditor may think fit or necessary to bring the notice of the Deputy or Assistant Charity Commissioner.	No

For Shinde Chavan Gandhi & Co.  
Chartered Accountants  
F. R. No. 129980W

*Prajapati*

CA Pravin M. Prajapati  
Partner  
M. No. 157098



Place: Camp Kolhapur  
Date: 10<sup>th</sup> March, 2021  
UDIN: 21157098AAAAAG4250



**SCHEDULE IX-C**  
**STATEMENT OF INCOME OF THE PUBLIC TRUST LIABLE TO CONTRIBUTION FOR THE YEAR**  
**ENDING ON 31st MARCH 2019**  
**[vide Rule 32]**

**NAME OF THE TRUST : DEVASTHAN MANAGEMENT COMMITTEE WESTERN MAHARASHTRA, KOLHAPUR**  
**REGISTRATION NUMBER OF TRUST**

Particulars			Amount (Rs.)
I	Income as shown in the Income and Expenditure Account.	(Schedule IX)	264,671,336
II	Items not chargeable to contribution under section 58 and rule 32-		
	i) Donations received from other Public Trusts and Dharmadas		-
	ii) Grants received from Government and local authorities		-
	iii) Interest on Sinking or Depreciation Fund		-
	iv) Amount spent for the purpose of secular education		-
	v) Amount spent for the purpose of medical relief		624,178.00
	vi) Amount spent for the purpose of veterinary treatment of animals		-
	vii) Expenditure incurred from donations for relief of distress caused by scarcity, drought, flood, fire, or other natural calamity.		5,831,733.00
	viii) Deductions out of income from lands used for agricultural purposes		
	a) Land Revenue and local Funds Cess		-
	b) Rent payable to superior landlord		-
	c) Cost of production, if lands are cultivated by trust.		-
	ix) Deductions out of income from lands used for non-agricultural purposes		
	a) Assessment, cesses and other Government or Municipal taxes.	As per Sch P	22,418.00
	b) Ground Rent payable to the superior landlord		-
	c) Insurance premia		-
	d) Repairs at 10 percent of gross rent of buildings .		-
	e) Cost of collection at 4 percent of gross rent of buildings let out.		-
	x) Cost of collection of income or receipt from securitites, stocks, etc at 1 percent of such income		-
	xi) Deductions on account of repairs in respect of buildings not rented & yielding no income, at 10 percent of the estimated gross annual rent.		
	<b>Gross annual income chargeable to contribution</b>	<b>See Note Below</b>	<b>Not qualified as Property Register Not Maintained NIL</b>

**[Amount of contribution computed at the rate fixed under sub section (1) of sec. 58 Payable NIL based on the note given below]**

Note: Every public trust, not exempt having gross annual income exceeding Rs. 25,000/- has to pay contribution to Public Trust Administration Fund at rates notified by State Government from time-to-time. For last 21 years, the rate notified has been 2%. Stay has been granted by Hon'ble Bombay High Court in CA No. 1 of 2009 and PIL Nos. 40, 1780 and 1864 of 2007, order dtd. 25-9-2009.

Recently Mumbai High Court has by an interim order stayed the payment of contribution in response to a PIL. The office of the Charity Commissioner is accepting the accounts from the year 2009 without payment of contribution subject to the final order.

Certified that while claiming deductions admissible under the above Schedule, we have not claimed any amount twice either wholly or partly, against any of the items mentioned in the Schedule which have the effect of double deduction.

For Devasthan Management Committee  
Western Maharashtra, Kolhapur

  
Secretary

  
Chairman

For Shinde Chanvan Gandhi & Co.  
Chartered Accountants  
F. R. No. 129980W

  
CA Pravin M. Prajapati  
Partner  
M. No. 157098



Place: Camp Kolhapur  
Date: 10th March, 2021  
UDIN: 21157098AAAAAG4250



**“SCHEDULE IX-D”**  
**“INFORMATION TO BE SUBMITTED BY THE AUDITOR ALONG WITH AUDIT REPORT**  
**UNDER SUB-SECTION (1) OF SECTION 34 OF THE MAHARASHTRA PUBLIC TRUSTS**  
**ACT” [See rule 19 (2A)]**  
**FOR THE FINANCIAL YEAR ENDING ON 31<sup>ST</sup> MARCH 2019**

Sr. No.	Particulars	Details		
1	Name of the Trust	DEVASTHAN MANAGMENT COMMITEE WESTERN MAHARASHTRA, KOLHAPUR - 416012		
2	PAN No. of Trust.	AAATD9932A		
3	Registration No. with date of registration under section 12AA of Income Tax Act, 1961 (43 of 1961).	P-110(292)/0506 with dated 20 Oct 2005		
4	Acknowledgement No. with date of filing of the Return of Income for earlier three years	Date of filing Income Tax Return	Acknowledgment No.	F.Y.
		04/06/2020	345226081040620	2018-19
		26/07/2018	928516281260718	2017-18
		19/03/2018	463050711190318	2016-17
5	Name of the Trustee		PAN No.	
i	Mr.Mahesh Balasaheb Jadhav		ANTPJ3253C	
ii	Mrs.Vaishali Rejesh Kshirsagar		ANUPK0740N	
iii	Mrs.Sangita Uday Khade		ALSPK7672D	
iv	Mr.Basgonda Ningonda Patil		BOLPP8689A	
v	Mr.Subhash Babubhai Vora		AAHPV4736B	
vi	Mr.Shivajirao Baburao Jadhav		AAYPJ6077C	

Note: The names of the trustees and their PAN given above are based on the various orders issued by The State Government of Maharashtra (Law and Judiciary Department) under the power conferred by section 56E, 56F and 56(l) of the Bombay Public Trust Act, 1950.

For Shinde Chavan Gandhi & Co.  
Chartered Accountants  
F. R. No. 129980W

*Prajapati*

CA Pravin M. Prajapati  
Partner  
M. No. 157098



Place: Camp Kolhapur  
Date: 10<sup>th</sup> March, 2021  
UDIN: 21157098AAAAAG4250



**THE BOMBAY PUBLIC TRUST ACT, 1950**  
Schedule XI Vide Rule 17(1)

Name of the Trust : **DEVESHAN MANAGEMENT COMMITTEE WESTERN MAHARASHTRA, KOLHAPUR**  
2402, Ward - A, Apana Bank Building, Ubha Maruti Chowk, Shivaji Peth, Kolhapur  
Trust Reg.No. KE-605

**BALANCE SHEET**  
**AS ON 31ST MARCH 2019**

		Amount In Rs					
31/03/2018	LIABILITIES	SCH.	31/03/2019	31/03/2018	ASSETS	SCH.	31/03/2019
559,536,977	<u>TRUST FUND OR CORPUS FUND</u>	A	559,536,977	295,943,365	<u>IMMOVABLE PROPERTIES</u>	G	295,943,365
33,738,782	<u>OTHER EARMARKED FUNDS</u>	B	39,881,870	314,259,707	<u>MOVABLE PROPERTIES</u>	H	327,054,531
	<u>LOANS</u> From Trustee			81,464,307	<u>CAPITAL WORK IN PROGRESS</u>	H1	84,300,199
	<u>OTHER LIABILITIES &amp; ADVANCES</u>			859,293,182	<u>INVESTMENTS</u>	I	691,862,063
6,355	Duties & Taxes	C	677,105		<u>LOANS AND ADVANCES</u>	J	472,399
-	For Anamat Received & Security Deposit	D	975,315	436,058	Deposits	K	7,047,182
-	For Other Advances	E	4,085,131	8,359,292	Loans and Advances		
45,645,768	For Provision	E1	14,912,033		<u>CURRENT ASSET</u>		
66,411,000	<u>Amount Received Against Sale of Land</u>		66,411,000	18,160,392	Other Current Assets	L	24,380,090
9,015,509	<u>Deposit Refund Payable</u>			312,003	Stock in Hand	M	363,387
	<u>INCOME &amp; EXPENDITURE A/C</u>	F		652,980	Cash in Hand	N	227,615
921,972,448	Balance B/f		1,281,378,214	270,329,925	Bank Accounts	O	541,340,462
212,884,372	Add : During Year						
<b>1,849,211,211</b>	<b>TOTAL RS.</b>		<b>1,972,991,293</b>	<b>1,849,211,211</b>	<b>TOTAL RS.</b>		<b>1,972,991,293</b>

EXAMINED AND FOUND CORRECT AS PER BOOKS OF ACCOUNTS  
PRODUCED BEFORE US SUBJECT TO OUR REPORT ON EVENEDATE.

For Shinde Chavan Gandhi & Co.  
Chartered Accountants  
F. R. No. 129980W

*Prajapati*  
CA Pravin M. Prajapati  
Partner  
M. No. 157098

Place : Camp Kolhapur  
Date : 10th March, 2021  
UDIN: 21157098AAAAAG4250

For and behalf of  
Devasthan Management Committee Western Maharashtra, Kolhapur

*Mr. Dhairyashil S. Tivale*  
Mr. Dhairyashil S. Tivale  
Accountant

*Mrs. Vaishali R. Kshirsagar*  
Mrs. Vaishali R. Kshirsagar  
Treasurer

*Mr. Mahesh B. Jadhav*  
Mr. Mahesh B. Jadhav  
Chairman



**THE BOMBAY PUBLIC TRUST ACT, 1950**

**Schedule XI Vide Rule 17(1)**

Name of the Trust : DEVESTHAN MANAGEMENT COMMITTEE WESTERN MAHARASHTRA, KOLHAPUR  
2402, Ward - A, Apana Bank Building, Ubha Maruti Chowk, Shivaji Peth, Kolhapur  
Trust Reg.No. KE-605

**INCOME AND EXPENDITURE ACCOUNT  
FOR THE PERIOD FROM 1ST APRIL 2018 TO 31ST MARCH 2019**

Amount In Rs

31/03/2018	EXPENDITURE	SCH.	31/03/2019	31/03/2018	INCOME	SCH.	31/03/2019
	<b>To Expenses In respect of Properties</b>			12,273,864	<b>By Rent</b>	X	8,420,609
-	a) Rates, Taxes, Cesses	P	227,920				
1,087,995	b) Repairs & Maintenance	Q	7,352,825	63,549,144	<b>By Interest</b>	Y	88,275,754
16,528,369	c) Salaries	R	32,248,385				
14,741	d) Insurance		39,289		<b>By Dividend</b>		-
958,960	e) To Depreciation		1,027,638				
288,962	f) Other Expenses	S	-	210,707,043	<b>By Donation in Cash or Kind</b>	Z	157,253,070
17,373,772	<b>To Establishment Expenses</b>	T	24,372,121		<b>By Grants</b>		-
-	<b>To Remuneration to Trustees</b>		-				
-	<b>To Remuneration</b>		-	7,428,934	<b>By Income From Other Sources</b>	AA	10,722,103
510,574	<b>To Legal Expenses</b>	U	904,067	-			
147,500	<b>To Audit Fees</b>		1,139,195	-	<b>By Transfers from Reserves</b>		-
-	<b>To Contribution &amp; Fees</b>		-				
-	<b>To Amount Written Off</b>		-				
-	a) Bad Debts		-				
402,930	<b>To Miscellaneous Expenses</b>	V	261,003				
-	<b>To Depreciation</b>		-				
22,507,426	<b>To Amount Transferred to reserve or specific fund</b>		29,395,898				
	<b>To Expenditure on Object of Trust</b>						
-	a) Religious	W	-				
-	Staff Salaries & Allowance		-				
12,859,721	Prasad & other Material Expenses	1	13,293,864				
382,425	Annachtra Expenses	2	637,638				
198,610	Pooja Expenses	3	940,528				
1,568,902	Yatra, Utsav & Other Expenses	4	478,038				
-	Donations	5	5,831,733				
-	b) Educational		-				
-	c) Medical Relief		-				
-	d) Relief of Poverty		-				
6,243,727	e) Other Charitable Objects		-				
212,884,371	<b>To Surplus Transferred to B/sheet</b>		146,521,394				
<b>293,958,985</b>	<b>TOTAL RS.</b>		<b>264,671,536</b>	<b>293,958,985</b>	<b>TOTAL RS.</b>		<b>264,671,536</b>

EXAMINED AND FOUND CORRECT AS PER BOOKS OF ACCOUNTS  
PRODUCED BEFORE US SUBJECT TO OUR REPORT ON EVENDATE.

For Shinde Chavan Gandhi & Co.  
Chartered Accountants  
F. R. No. 129980W

*Prajapati*

CA Pravin M. Prajapati  
Partner  
M. No. 157098

*Tivale*  
Mr. Dhairyashil S. Tivale  
Accountant

For and behalf of  
Devasthan Management Committee Western Maharashtra, Kolhapur

*Powar*  
Mr. Vijay K. Powar  
Secretary

*Kshirsagar*  
Mrs Vaishali R. Kshirsagar  
Treasurer

*Jadhav*  
Mr. Mahesh B. Jadhav  
Chairman

Place : Camp Kolhapur  
Date: 10th March, 2021  
UDIN: 21157098AAAAAG4250





**SCHEDULE A : TRUST FUND OR CORPUS FUND**

SR.	PARTICULARS	3/31/2019	3/31/2018
1	Balance as per Last Balance Sheet	559,536,977	559,536,977
2	Adjustment During the Year	-	-
3	Donation Received	-	-
<b>TOTAL RS.</b>		<b>559,536,977</b>	<b>559,536,977</b>

**SCHEDULE B : OTHER EARMARKED FUND**

SR.	PARTICULARS	3/31/2019	3/31/2018
<b>A</b>	<b>Donation For Renovation Fund KD</b>		
	a) KD Donation For Renovation Fund	5,073,606	5,073,606
	b) KD Jirnodhar Dengi	3,508,504	3,508,504
	<b>Total A</b>	<b>8,582,110</b>	<b>8,582,110</b>
<b>B</b>	<b>Earmarked Donation for Poojavidhi</b>		
	a) KD Pooja Vidhi Thev	978,560	978,560
	b) KD Pooja Shashwat Pooja Earmark Funds	13,851,299	12,168,111
	a) Other Earmarked Funds	10,001	10,001
	<b>Total B</b>	<b>14,839,860</b>	<b>13,156,672</b>
<b>C</b>	<b>Dharmashala at Nrusinhwadi, Kolhapur</b>	<b>2,500,000</b>	<b>2,500,000</b>
<b>D</b>	<b>Jilha Niyojan Samittee for (Karveernivasini) Grant</b>	<b>9,500,000</b>	<b>9,500,000</b>
<b>E</b>	<b>Central Government Fund for Public Add System</b>	<b>4,459,900</b>	-
<b>Total (A+B+C+D)</b>		<b>39,881,870</b>	<b>33,738,782</b>

**SCHEDULE C : DUTIES & TAXES**

SR.	PARTICULARS	3/31/2019	3/31/2018
1	Provident fund - Kedarling Opening Unreconciled	360	-
2	TDS Contractor Opening Unpaid	4,924	-
3	TDS Contractor Devsthan Fund	1,365	-
4	TDS Management Fund	100,000	-
5	KN Provident Fund	(90)	-
6	KD Provident. M S Dabane	6,000	-
7	<b>TDS Payable to Other Fund</b>		
	a) DF CPF TDS Payable	58,220	-
	b) MF CPF TDS Payable	43,093	-
	c) MF TDS Payable	423,200	-
	d) Nerur Upsamiti TDS Payable	37,330	-
	e) SD MF TDS Payable	2,703	-
	Previous Year Amount Regrouped	-	6,355
<b>TOTAL RS.</b>		<b>677,105</b>	<b>6,355</b>



**SCHEDULE D : ANAMAT (DEPOSIT) RECEIVED**

SR.	PARTICULARS	3/31/2019	3/31/2018
1	Balance As per Last Balance Sheet	865,315	-
	Add : Anamat	110,000	-
		<b>975,315</b>	-
	Less : Refund During The Year	-	-
	<b>TOTAL RS.</b>	<b>975,315</b>	-

**SCHEDULE E : Other Advances**

SR.	PARTICULARS	3/31/2019	3/31/2018
1	Other Advance Devsthan Fund -Unreconciled	4,085,131	-
	<b>TOTAL RS.</b>	<b>4,085,131</b>	-

**SCHEDULE E1: Provision**

SR.	PARTICULARS	3/31/2019	3/31/2018
1	MF Payable	12,637,546	27,978,604
2	MF Payable - Fixed Deposit Payable	-	16,459,685
3	Devsthan CPF -Fixed Deposit Payable	2,000,000	1,079,947
4	Sindhu.MF Fixed Deposit Payable	-	127,532
5	Management Fund Payable	274,487	-
		<b>14,912,033</b>	<b>45,645,768</b>

**SCHEDULE F: Deposit Refund Payable**

SR.	PARTICULARS	3/31/2019	3/31/2018
	Balance As per Last Balance Sheet	4,059,558	-
	Add : Tender Bayana	50,000	-
	<b>Add : Deposit Refund Payable</b>		
1	3D Envoirement Services pune Deposit	5,000	-
2	Anil Adik Deposit	28,708	-
3	Bhadrakali Industries Satara Deposit	2,800	-
4	Devasthan Deposit. Akash Chavan	100,000	-
5	Devasthan Deposit. Bhagavatilal Dangi	100,000	-
6	Devasthan Deposit. Mohan Bhosale	2,105	-
7	Devasthan Deposit. Pradip Gurav	100,000	-
8	Devasthan Deposit. Prakash Chavan	100,000	-
9	Devasthan Deposit. V A Dudhedia & Co.	50,000	-





DEVESTHAN MANAGEMENT COMMITTEE  
WESTERN MAHARASHTRA  
KOLHAPUR

SHINDE CHAVAN GANDHI & CO.  
CHARTERED ACCOUNTANTS  
MUMBAI

10	Devasthan Deposit. Vinay Nirogi	100,000	-
11	Devasthan Tender. Balaram Karade	12,000	-
12	KD Deposit. Harish A Gaikwad	434,997	-
13	KD Deposit. Rangrao Patil	25,000	-
14	KD Deposit. Rohan More	2,139	-
15	KD Deposit. Rohit Pandurang More	1,994	-
16	KD Deposit. Shivprasad Construction	256,500	-
17	KD Deposit. Shri Swami Samarth Majur Saha. Rukdi	3,000	-
18	KD Deposit. Sunil Jadhav	64,822	-
19	KD Deposit. Vishal Chattrre	5,000	-
20	KD Deposit. V K Patil	139,426	-
21	Kd Tender. Anil Adhik	3,000	-
22	Kd Tender. Colour Toan	2,100	-
23	Kd Tender. Pavan P Jamadar	16,893	-
24	KD Tender. Sagar Patil	3,000	-
25	KD Tender. Yuvraj Shinde	4,000	-
26	Kn Deposit. Pavan P Jamadar	14,283	-
27	Kn Deposit. Pratapsingh B Karambe	1,994	-
28	Kn Tender. Ranjitsinh K Pawar	23,129	-
29	Kn Tender. Sachin S Powar	1,958	-
30	Narayani Distributors Deposit	10,000	-
31	Prasanna Madhale	91,364	-
32	Shivaji Katkar	50,000	-
33	Wizardinfo Deposit	3,000	-
		<b>5,867,770</b>	-
	<b>Less :Refund During The Year</b>		
1	Bhadrakali Industries Satara Deposit	29373	-
2	Colour Corner	2100	-
3	Devasthan Deposit. Pradip Gurav	100000	-
4	KD Deposit. Harish A Gaikwad	421220	-
5	KD Deposit. Sunil Jadhav	49632	-
6	Kd Dukan Gale. Madhukar S Powar	25000	-
7	Kd Tender. Pavan P Jamadar	16893	-
8	Kn Deposit. Pavan P Jamadar	1324	-
9	Kn Tender. Manish A Bendake	50000	-
10	Kn Tender. Ranjitsinh K Pawar	38580	-
		<b>5,133,648</b>	-



DEVESTHAN MANAGEMENT COMMITTEE  
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SCHEDULE G : IMMOVABLE PROPERTIES

SR. NO.	PARTICULARS	OPENING BAL. AS ON 01.04.2018	ADDITION DURING THE YEAR	UTILISATION /TRANSFER DURING THE YEAR	CLOSING BAL. AS ON 31.3.2019
1	Kolhapur District	163,021,999	-	-	163,021,999
2	Sangali District	19,603,840	-	-	19,603,840
3	Sindhurdurg District	62,101,492	-	-	62,101,492
4	Shree Karveerwasni	16,472,270	-	-	16,472,270
5	Shree Kedarling	13,837,809	-	-	13,837,809
6	Dutta Bhikshaling Devasthan (Purchase 2001 - 2002)	200,000	-	-	200,000
7	KN Bhakta Niwas Jaga Kharedi	20,705,955	-	-	20,705,955
	<b>TOTAL RS.</b>	<b>295,943,365</b>	<b>-</b>	<b>-</b>	<b>295,943,365</b>



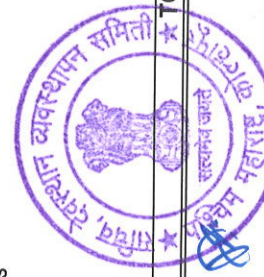


DEVESHAN MANAGEMENT COMMITTEE  
WESTERN MAHARASHTRA  
KOLHAPUR

SHINDE CHAVAN GANDHI & CO.  
CHARTERED ACCOUNTANTS  
MUMBAI

SCHEDULE H : MOVABLE PROERTIES

SR. NO.	PARTICULARS	OPENING BAL. AS ON 01.04.2018	ADDITION DURING THE YEAR	UTILISATION /TRANSFER DURING THE YEAR	DEP	CLOSING BAL. AS ON 31.3.2019
<b>1</b>	<b>VEHICLE</b>					
a	Bolero	139,478	21,938	-	24,212	137,204
b	Bolero 2	21,938	-	21,938	-	-
c	Inova	898,837	-	-	134,826	764,011
		<b>1,060,253</b>	<b>21,938</b>	<b>21,938</b>	<b>159,038</b>	<b>901,215</b>
<b>2</b>	<b>Gold &amp; Silver</b>					
a	Silver (Donation Received)	72,134,743	723,072	-	-	72,857,815
b	Gold (Donation Received)	235,638,728	11,924,433	-	-	247,563,161
		<b>307,773,471</b>	<b>11,924,433</b>	-	-	<b>320,420,976</b>
<b>3</b>	<b>Furniture &amp; Fixture</b>					
a	Electrical Appliances	403,808	-	-	40,381	363,427
b	Furniture & Fixtures	1,559,093	51,413	-	159,523	1,450,983
c	Instruments	2,939	-	-	294	2,645
d	Other Metal Articles	203,291	33,841	-	22,745	214,387
e	Paintings	6,656	-	-	666	5,990
f	Tope A	1	-	-	-	1
g	Tope B	1	-	-	-	1
h	Utensils	54,100	2,402	-	5,650	50,852
i	Water Tank	13,549	-	-	1,355	12,194
<b>4</b>	<b>Computer Software &amp; Printer</b>					
a	Computer	15,029	256,000	-	108,412	162,617
b	Printer	-	42,600	-	8,520	34,080
<b>5</b>	<b>Plant &amp; Machinery</b>					
a	Air Handling System	159,232	-	-	23,885	135,347
b	C.C.T.V	988,209	551,201	-	207,637	1,331,773
c	Cooler	-	170,000	-	25,500	144,500
d	Ken Mobile Toilet Van	862,018	-	-	129,303	732,715
e	Plant & Machinery	500,828	28,500	-	77,637	451,691
f	Water Purifier Machine	-	39,000	-	5,850	33,150
g	Shop Premises	512,417	-	-	51,242	461,175
<b>6</b>	<b>Live Stock</b>					
a	Camel 1	33,701	-	-	-	33,701
b	Horse 1	111,111	-	-	-	111,111
	<b>TOTAL RS.</b>	<b>314,259,707</b>	<b>13,121,328</b>	<b>21,938</b>	<b>1,027,638</b>	<b>327,054,531</b>



**SCHEDULE H 1: Capital Work in Progress**

SR. NO.	PARTICULARS	OPENING BAL. AS ON 01.04.2018	ADDITION DURING THE YEAR	UTILISATION /TRANSFER DURING THE YEAR	CLOSING BAL. AS ON 31.3.2019
1	Expenditure on Devasthans- Capital / Major Renovation Expenditure a) Devasthan Devalay Bandhkam Sahabhag Kharch b) Expenditure on Devasthans- Capital / Major Renovation Expenditure c) Karveer Niwasini Temple Vikas d) Kedaring Temple Vikas e) KN Bhakt Niwas Annachtra Bandhkam f) NW New Dharmashala Bandhakam g) SD Devalay Bandhkam Sahbhag h) SD Emarat	2,439,335 27,191,053 2,741,261 2,058,826 4,941,452 305,587 2,936,765 251,093	2,851,000 - - - 557,394 47,498 600,000 -	- - - - - - 300,000 -	5,290,335 27,191,053 2,741,261 2,058,826 5,498,846 353,085 3,236,765 251,093
2	Capital Work in Progress	17,367,599	-	-	17,367,599
3	Dharamshalas ( At Cost )	8,032,288	-	-	8,032,288
4	Light Illumination Work In Progress	12,279,048	-	-	12,279,048
5	N/W Bachat Kate Rakkam Varg	920,000	-	920,000	-
	<b>TOTAL RS.</b>	<b>81,464,307</b>	<b>4,055,892</b>	<b>1,220,000</b>	<b>84,300,199</b>





SCHEDULE I : INVESTMENTS

SR. NO.	NAME OF BANK	OPENING BAL. AS ON 01.04.2018	ADDITION DURING THE YEAR	WITHDRAWN F.D. DURING THE YEAR	CLOSING BAL. AS ON 31.3.2019
1	3% Conversion Loan, 1946	7,440	-	-	7,440
2	DF FD				
	a) ICICI 13152055	-	21,851,598	-	21,851,598
	b) ICICI 13152113	-	16,109,191	-	16,109,191
	c) ICICI Bank 50335 BG	200,000	-	-	200,000
	d) IDBI Bank 251459	-	83,189	-	83,189
	e) IDBI Bank 608451 For Bank Guarantee	386,832	-	-	386,832
	f) Indian Bank 410278 BG	100,000	-	-	100,000
	g) Indian Bank 410279 BG	75,000	-	-	75,000
	h) Indian Overseas Bank 872733	200,000	12,461	-	212,461
	i) Oriental Bank 7257861	-	51,555	-	51,555
	j) Oriental Bank 7258104	-	30,084,193	-	30,084,193
	k) State Bank of India 27697	134,514	-	-	134,514
	l) Union Bank 277236	-	1,180,074	-	1,180,074
3	FD (Unreconciled)	(740,966)	3,294,455	-	2,553,489
4	JOG FD				
	a) IDBI Bank 83514899	-	28,566	-	28,566
5	KD FD				
	a) IDBI Bank 0251001	-	40,220	-	40,220
	b) IDBI Bank 251456	-	3,507,981	-	3,507,981
	c) IDBI Bank 83514900	-	623,532	-	623,532
	d) Oriental Bank 7257864	-	4,582	-	4,582
	e) Oriental Bank 7257865	-	2,582	-	2,582
	f) Union Bank 277063	112,926	7,024	-	119,950
	g) Union Bank 277070	536,106	33,342	-	569,448
6	KN FD				
	a) Apana Bank 82731	-	9,342,936	-	9,342,936
	b) Apana Bank 83289	-	106,946,191	-	106,946,191
	c) Bank of India 139724	72,290,759	5,526,566	-	77,817,325
	d) ICICI 13152057	-	56,205,622	-	56,205,622
	e) ICICI 13152058	-	75,400,373	-	75,400,373
	f) ICICI 13152096	-	21,001,580	-	21,001,580
	g) ICICI 13152115	-	31,175,720	-	31,175,720
	h) ICICI 13152227	-	50,093,145	-	50,093,145
	i) ICICI 13152228	-	139,258,050	-	139,258,050
	j) IDBI Bank 251453	-	1,444,939	-	1,444,939
	k) Oriental Bank 7257753	-	8,121,028	-	8,121,028
	l) Oriental Bank 7257754	-	8,765,941	-	8,765,941
	m) Oriental Bank 7257862	-	24,670	-	24,670
	n) Oriental Bank 7257863	-	1,711,633	-	1,711,633
	o) Union Bank 277067	1,505,113	93,608	-	1,598,721
	p) Union Bank 277237	-	633,297	-	633,297
7	NW FD				
	a) ICICI 13152062	-	15,907,251	-	15,907,251
	b) IDBI Bank 251457	-	1,514,445	-	1,514,445
	c) IDBI Bank 251458	-	516,175	-	516,175
	d) IDBI Bank 83514898	-	179,346	-	179,346
	e) Indian Overseas Bank 822735	104,813	6,530	-	111,343
	f) Indian Overseas Bank 872734	4,000,000	249,221	-	4,249,221
8	SD FD				
	a) Oriental Bank 7257866	-	232,000	-	232,000
	b) Union Bank 277071	275,803	17,153	-	292,956
	c) Union Bank 277238	-	1,291,758	-	1,291,758
9	UTI Treasury Advantage Fund				
	a) Unit Trust of India Bonds	222,000	-	122,000	100,000



10	Fixed Deposits				
	a) Bank of India 442810	83,000	-	83,000	-
	b) ICICI 13152043	57,466,155	-	57,466,155	-
	c) ICICI Bank 152005	9,900,000	-	9,900,000	-
	d) ICICI Bank 152006	9,900,000	-	9,900,000	-
	e) ICICI Bank 152007	9,900,000	-	9,900,000	-
	f) ICICI Bank 152008	9,900,000	-	9,900,000	-
	g) ICICI Bank 152009	9,900,000	-	9,900,000	-
	h) ICICI Bank 152010	9,900,000	-	9,900,000	-
	i) ICICI Bank 152011	9,900,000	-	9,900,000	-
	j) ICICI Bank 152012	9,900,000	-	9,900,000	-
	k) ICICI Bank 152013	9,900,000	-	9,900,000	-
	l) ICICI Bank 152014	9,900,000	-	9,900,000	-
	m) ICICI Bank 152015	9,900,000	-	9,900,000	-
	n) ICICI Bank 152016	9,900,000	-	9,900,000	-
	o) ICICI Bank 152017	9,900,000	-	9,900,000	-
	p) ICICI Bank 152018	3,199,108	-	3,199,108	-
	q) ICICI Bank 52041	181,926,086	-	181,926,086	-
	r) ICICI Bank 52042	210,720,000	-	210,720,000	-
	s) IDBI Bank 83514592	3,500,000	-	3,500,000	-
	t) IDBI Bank 83514593	2,152,402	-	2,152,402	-
	u) IDBI Bank 83514594	1,511,000	-	1,511,000	-
	v) IDBI Bank 83514595	515,000	-	515,000	-
	w) Indian Overseas Bank 872598	9,900,000	-	9,900,000	-
	x) Indian Overseas Bank 872599	9,900,000	-	9,900,000	-
	y) Indian Overseas Bank 872600	9,900,000	-	9,900,000	-
	z) Indian Overseas Bank 872601	9,900,000	-	9,900,000	-
	aa) Indian Overseas Bank 872602	9,900,000	-	9,900,000	-
	ab) Indian Overseas Bank 872603	9,900,000	-	9,900,000	-
	ac) Indian Overseas Bank 872604	9,900,000	-	9,900,000	-
	ad) Indian Overseas Bank 872605	9,900,000	-	9,900,000	-
	ae) Indian Overseas Bank 872606	9,900,000	-	9,900,000	-
	af) Indian Overseas Bank 872607	9,900,000	-	9,900,000	-
	ag) Indian Overseas Bank 872608	9,900,000	-	9,900,000	-
	ah) Indian Overseas Bank 872609	9,900,000	-	9,900,000	-
	ai) Indian Overseas Bank 872610	7,799,232	-	7,799,232	-
	aj) Union Bank 271480	9,000,000	-	9,000,000	-
	ak) Union Bank 271481	23,926	-	23,926	-
	al) Union Bank 271482	50,000	-	50,000	-
	am) Union Bank 271483	2,504	-	2,504	-
	an) Union Bank 271484	225,000	-	225,000	-
	ao) Union Bank 271490	4,446	-	4,446	-
	ap) Union Bank 271496	7,500,000	-	7,500,000	-
	aq) Union Bank 271509	8,053,343	-	8,053,343	-
	ar) Union Bank 271724	1,441,651	-	1,441,651	-
	as) Union Bank 271726	9,900,000	-	9,900,000	-
	at) Union Bank 271728	9,900,000	-	9,900,000	-
	au) Union Bank 271730	9,900,000	-	9,900,000	-
	av) Union Bank 271732	5,850,000	-	5,850,000	-
	aw) Union Bank 415977	1,659,989	-	1,659,989	-
	<b>TOTAL RS.</b>	<b>859,293,182</b>	<b>612,573,723</b>	<b>780,004,842</b>	<b>691,862,063</b>

SCHEDULE J : DEPOSITS

SR. NO.	PARTICULARS	OPENING BAL. AS ON 01.04.2018	ADDITION DURING THE YEAR	REFUND DURING THE YEAR	CLOSING BAL. AS ON 31.3.2019
1	M.S.E.B - Deposit Bachani	370	-	-	370
2	M.S.E.B - Deposit Binkhambi	3,140	-	-	3,140
3	M.S.E.B - Deposit Devsthan	4,933	-	-	4,933
5	M.S.E.B - Deposit Duttabhikshalinga	2,040	-	-	2,040
6	M.S.E.B - Deposit Ichalkaranji	360	-	-	360
7	M.S.E.B - Deposit Karveerwasini	246,887	30,342	-	277,229
8	M.S.E.B - Deposit Katyani	1,410	-	-	1,410
9	M.S.E.B - Deposit Kedarling	122,619	-	-	122,619
10	M.S.E.B - Deposit Narsobawadi	30,418	-	-	30,418
11	M.S.E.B - Deposit Panchmukhi Hanuman	2,130	-	-	2,130
12	M.S.E.B - Deposit Ratnagiri	90	-	-	90
13	M.S.E.B - Deposit Sawantwadi	10,441	-	-	10,441
14	M.S.E.B - Deposit Siddhiwinayak	11,220	-	-	11,220
15	Kn Telephone Deposit	-	5,999	-	5,999
	<b>TOTAL RS.</b>	<b>436,058</b>	<b>36,341</b>		<b>472,399</b>





SCHEDULE K : LOANS & ADVANCES

SR. NO.	PARTICULARS	OPENING BAL. AS ON 01.04.2018	ADDITION DURING THE YEAR	REFUND DURING THE YEAR	CLOSING BAL. AS ON 31.3.2019
1	Final Tasalmat	7,534,730	9,369,850	10,635,263	6,269,317
2	Employees Advance	824,562	915,447	962,144	777,865
	<b>TOTAL RS.</b>	<b>8,359,292</b>	<b>10,285,297</b>	<b>11,597,407</b>	<b>7,047,182</b>

SCHEDULE L : OTHER CURRENT ASSETS

SR. NO.	PARTICULARS	OPENING BAL. AS ON 01.04.2018	DURING THE YEAR	UTILISATION THIS YEAR	CLOSING BAL. AS ON 31.3.2019
1	TDS 2012-13	77,672	-	-	77,672
2	TDS 2013-14	527,160	-	-	527,160
3	TDS 2014-15	1,339,586	-	-	1,339,586
4	TDS 2015-16	2,777,551	-	-	2,777,551
5	TDS 2016-17	3,510,230	-	-	3,510,230
6	TDS 2017-18	6,544,476	-	-	6,544,476
7	TDS Receivable (Previous Year)	222,444	-	-	222,444
8	TDS 2018-19	-	7,718,005	-	7,718,005
9	CPF Advance Money Paid	2,300,000	-	1,500,000	800,000
10	Excess Salary Receivable	1,300	270	-	1,570
11	INT Receivable On ICICI Bank Guarantee (FD NO 50335)	-	1,423	-	1,423
12	Management Fund Uchhal	661,324	-	-	661,324
13	MF Tender Form Vikri Receivable	198,649	-	-	198,649
	<b>TOTAL RS.</b>	<b>18,160,392</b>	<b>7,719,698</b>	<b>1,500,000</b>	<b>24,380,090</b>



SCHEDULE M : STOCK IN HAND

SR. NO.	PARTICULARS	OPENING BAL. AS ON 31.3.2018	Addition During the year	Deletion During the year	CLOSING BAL. AS ON 31.3.2019
1	Inventory Annachatra	62,689	9,928	-	72,617
2	Inventory of Items Received As Donation Anachatra Free	42,338	56,456	-	98,794
3	Inventory of Items Received As Donation Saree Stock	184,976	-	-	184,976
4	Inventory of Ladoo	22,000	-	15,000	7,000
<b>TOTAL RS.</b>		<b>312,003</b>	<b>66,384</b>	<b>15,000</b>	<b>363,387</b>

SCHEDULE N : CASH IN HAND

SR. NO.	NAME OF BANK	CLOSING BAL. AS ON 31.3.2019	OPENING BAL. AS ON 31.3.2018
1	Cash at Kedarling	46,894	577,373
2	Cash at KN	100,919	-
3	Cash at SD	4,397	-
4	Cash Short at Kedarling	75,405	75,405
5	Cash in hand	-	202
<b>TOTAL RS.</b>		<b>227,615</b>	<b>652,980</b>

SCHEDULE O : BANK ACCOUNTS

SR. NO.	NAME OF BANK	CLOSING BAL. AS ON 31.3.2019	OPENING BAL. AS ON 31.3.2018
1	PLA Sindhudurg		
	a) PLA Kankawali	5,382	-
	b) PLA Kudal	915,719	-
	c) PLA Sawantawadi	1,689,553	-
	d) PLA Vengurla	26,243	-
2	Bank of India 17297	10,000	-
3	Bank of India 19303	10,012,676	14,548,476
4	Bank Of India A/c No.15144	128,991	48,623
5	Bank of Maharashtra 20128541232	-	-
6	Federal Bank AC 16726	48,319	(30,066)
7	HDFC Bank	206,657	156,814
8	ICICI Bank 01	500,319,561	220,033,573
9	ICICI BANK 9994	19,547	18,876
10	IDBI Bank 146654 Online A/c	600,697	-
11	Indian Overseas Bank 1655	1,033,164	1,033,164
12	Indian Overseas Bank 4245	11,039,826	16,493,140
13	Indian Overseas A/c 1	14,241,994	10,923,404
14	Kolhapur Treasury P.D A/c KN 124	64,365	2,789,086
15	PLA Sindudurg Devasthan Fund	-	2,635,947
16	State Bank Of India 234800 Current A/c	977,768	383,849
17	State Bank of India 3054	-	415,616
18	State Bank of India 3065	-	879,424
<b>TOTAL RS.</b>		<b>541,340,462</b>	<b>270,329,925</b>





**SCHEDULE P : RATES & TAXES**

SR.	PARTICULARS	FY 2018-19 AMOUNT RS.	FY 2017-18 AMOUNT RS.
1	<b>RATES &amp; TAXES</b>		
	1) Kn Municipal Kar Mahanagarpalika	22,344	-
	2) KN Pani Bill	200,159	-
	3) SD Municipal Kar	74	-
	4) SV Pani Akar	5,343	-
	<b>TOTAL RS.</b>	<b>227,920</b>	<b>-</b>

**SCHEDULE Q : REPAIRS & MAINTENANCE**

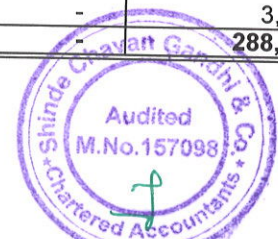
SR.	PARTICULARS	FY 2018-19 AMOUNT RS.	FY 2017-18 AMOUNT RS.
1	<b>Repairs and Maintenance</b>		
	a) Electrical Maintenance	5,930	136,180
	b) Generator Dekhbhal	50,598	55,856
	c) Jeep Repair	81,888	88,593
	d) Misc Repairs-Shri Kedar Ling Devasthan Vadi	1,888	286,802
	e) BG Shikhar Rangkam	92,189	60,503
	f) DB Rangkam	86,284	61,913
	g) KD Architect Fee	797,753	14,569
	h) KD Ele. Sahitya Kharedi	321,649	-
	i) Kd Kirkol Durusti	1,058,918	67,155
	j) Kd Parisar Vikas Arkhada Repair/ Maintenance	212,772	-
	k) KD Shikhar Rangkam	237,666	146,320
	l) KD Sundar Jotiba Abhiyan	221,400	48,836
	m) KN Ele. Sahitya Kharedi	287,442	-
	n) KN Gavai Hattyar Durusti	1,750	-
	o) KN Kirkol Durusti /civil Work	824,285	-
	p) KN Shikhar Rangkam	371,718	119,578
	q) S D Dharmshala Kharch	995,061	-
	r) Td Emarat Durusti	1,703,634	1,690
	<b>TOTAL RS.</b>	<b>7,352,825</b>	<b>1,087,995</b>

**SCHEDULE R : SALARIES**

SR.	PARTICULARS	FY 2018-19 AMOUNT RS.	FY 2017-18 AMOUNT RS.
1	<b>Staff Salaries and Allowance</b>		
	a) Salary and Wages	27,628,423	15,464,453
	b) Employees Provident Fund Expenses	4,504,840	-
	c) Uniform Expenses	115,122	181,322
	d) KN Vaidyakiy Bhatta	-	882,594
	<b>TOTAL RS.</b>	<b>32,248,385</b>	<b>16,528,369</b>

**SCHEDULE S OTHER EXPENSES**

SR.	PARTICULARS	FY 2018-19 AMOUNT RS.	FY 2017-18 AMOUNT RS.
1	Devsthan Jamin Vyavstha	-	1,248
2	KD Grampanchayat Kar	-	414
3	KN Municipal Kar	-	54,616
4	KN Pani Hansil	-	211,314
5	NW Pani Akar	-	18,000
6	SD Municipal Kar	-	34
7	SV Pani Akar	-	3,336
	<b>TOTAL RS.</b>	<b>-</b>	<b>288,962</b>



SCHEDULE T : ESTABLISHMENT EXPENSES

SR.	PARTICULARS	FY 2018-19 AMOUNT RS.	FY 2017-18 AMOUNT RS.
1	Electricity Expenses	3,150,375	2,944,253
2	KN Surksha Vyavstha	9,326,090	7,803,839
3	KD Nokar Vaidyakiy Kharch Pratipuriti	624,178	-
4	KN Kirkol Kharch	430,385	-
5	Devasthan Jamin Sarve Kharch	25,000	-
6	Devasthan Fund Municipal Kar	50,492	-
7	KN Website AMC	89,472	-
8	TD Ele. Sahitya Kharedi	17,915	-
9	KN Mandir Vikas Aarakhada Kharch	171,914	-
10	KN Ele. Bill & Pani Bill	1,460,294	1,273,182
11	KD Surksha Vyavstha	145,837	-
12	Advertisement & Printing	968,796	427,043
13	Dagine Peti Fee	11,980	80,496
14	KD.Dagine Mulyankan	8,280	7,000
15	KN Mandir Mandap Vyavasta	6,290,990	3,546,188
16	KD Mandap Vyavstha	1,261,137	508,581
17	Devasthan Saraf Fee	12,980	218,488
18	Postage Expenses	92,032	110,000
19	Stationery Expenses	-	14,295
20	Telephone and Mobile Expenses	233,974	130,475
21	Devsthan Fund Kirkol Kharch	-	245,862
22	KN Q Line Kharch	-	64,070
<b>TOTAL RS.</b>		<b>24,372,121</b>	<b>17,373,772</b>

SCHEDULE U LEGAL EXPENSES

SR.	PARTICULARS	FY 2018-19 AMOUNT RS.	FY 2017-18 AMOUNT RS.
1	Devsthan Fund V Koart Kharch	17,000	326,000
2	KD Jamin Vyavstha	179,977	19,000
3	KN Jamin Vyavstha	123,810	-
4	KD Parisar Vikas Arkhada	48,600	9,460
5	Kn Ann V Aoushadh Prashasan Parvana Fee	5,780	-
6	KN Vakil Fee	365,000	138,000
7	SD Jamin Utare	-	18,114
8	Sangali Jilha Vakil Fee	10,000	-
9	S.D Vakil Fee V Koart Kharch	153,900	-
<b>TOTAL RS.</b>		<b>904,067</b>	<b>510,574</b>

SCHEDULE V MISCELLANEOUS EXPENSES

SR.	PARTICULARS	FY 2018-19 AMOUNT RS.	FY 2017-18 AMOUNT RS.
1	Bank Commission	70,762	54,899
2	Travelling Expenses	1,760	11,475
3	Devsthan Karyalain Jeep Diesel	173,481	330,934
4	Stock Expenses	15,000	5,622
<b>TOTAL RS.</b>		<b>261,003</b>	<b>402,930</b>





SCHEDULE W : RELIGIOUS EXPENSES

SR.	PARTICULARS	FY 2018-19 AMOUNT RS.	FY 2017-18 AMOUNT RS.
1	<u>Prasad &amp; Other Material Expenses</u> ( Consumption of Material for Bundi Ladu )		
	a) SV Nitya Kharch/Utsav Kharch	291,365	-
	b) Ladoo	9,210,917	7,111,038
	c) Mofat Prasad Vatap (Dronatun)-Shri Karvir Nivasini	39,780	87,763
	d) KD Mofat Prasad Vatap	112,402	-
	e) Kn Anpekshit Kharch	67,383	112,242
	f) Kn Devtakutya Sahitya Kharedi	1,959,514	2,618,814
	g) Kn Murti Kharedi	44,500	195,000
	h) Kn Navaratra V Utsav Kharch	1,443,301	2,535,581
	i) SD Kirkol Kharch	6,266	9,694
	j) SV Devtakrutya Sahitya Kharedi	118,436	189,589
2	Annachtra Expenses	637,638	382,425
3	<u>Pooja Expenses</u>		
	a) BG Devatakrutya Sahitya Kharedi	75,264	139,663
	b) BG Nitya V Utsav Kharch	27,457	28,775
	c) BM Nitya V Utsav Kharch	27,859	30,172
	d) Db Nitya Kharch/ustav Kharch	809,948	-
4	<u>Yatra Utsav &amp; Other Cultural Expenses</u>		
	a) Devasthan Anpekshit Kharch	1,550	25,800
	b) Devasthan Fund Kirkol Kharch	305,127	-
	c) Kd Kirkol & Anpekshit	16,872	38,655
	d) Daily Expenses	154,489	1,504,447
5	<u>Donation</u> Kn Dushkal Grasth/ Samajik Sahayata Nidhi	- 5,831,733	- -
	<b>TOTAL RS.</b>	<b>21,181,801</b>	<b>15,009,658</b>



**SCHEDULE X : RENT**

SR.	PARTICULARS	FY 2018-19 AMOUNT RS.	FY 2017-18 AMOUNT RS.
1	<b>Rent Realised</b>		
	<b>Building Rent</b>		
i	a) Devasthan Emarat Bhade Receivable	4,724	-
	b) KD Block Bhade ,Gala Bhade & Jaga Bhade	817,758	-
	c) Building Rent	-	494,798
ii	Dharmashala Rent	194,550	154,750
iii	KD Parking Makta	2,400,504	3,983,950
2	<b>Land Revenue</b>		6,469,103
	a) Bhui Bhade	417,863	-
	b) Jamin Bab	2,925,548	-
	c) Vetan BAB	6,092	-
3	Kolhapur Treasury Jamin Utppann Jama Receivable	75,279	-
4	KN Shoo Stand V Lockers Bhade	1,578,291	-
5	Rent From Movable Properties	-	1,092,663
6	TD Blok Lilav	-	78,600
	<b>TOTAL RS.</b>	<b>8,420,609</b>	<b>12,273,864</b>

**SCHEDULE Y : INTEREST REALISED**

SR.	PARTICULARS	FY 2018-19 AMOUNT RS.	FY 2017-18 AMOUNT RS.
1	<b>INTEREST REALISED</b>		
	a) Interest Received on Investment	72,908,987	58837949
	b) Interest Received on Saving Deposit	7,058,207	4,230,861
	c) Ghar Agrim Interest	7,000	480,334
	d) Prior Period Interest	8,295,355	-
	e) KN MSEB Interest	6,205	-
	<b>TOTAL RS.</b>	<b>88,275,754</b>	<b>63,549,144</b>

**SCHEDULE Z : DONATION**

SR.	PARTICULARS	FY 2018-19 AMOUNT RS.	FY 2017-18 AMOUNT RS.
1	<b>Donation In Kind</b>		
	<b>Abhishek Dengi</b>		
	a) BG Abhishek Denagi	175,799	2,231,468
	b) DB Abhishek	342,460	-
	c) Kd Abhishek	1,380,371	-
	d) Kn Devtakruty	14,627,620	-
	e) SV Abhishek Dengi	464,346	-
2	<b>Annadan Donation</b>		
	a) KN Anachattra Kupan	173,768	5,551,269
	b) KN Annadan Denagi	6,804,518	-
3	Kn Calender Dengi	541,440	-





4	<b>Denagi</b>		
	a) Kd Jirnodhar Dengi	6,388,462	-
	b) KN Denagi	15,432,057	-
	c) DB Utsav Denagi	209,998	-
	d) TD Dengi	2,000	-
5	<b>Donation box (Offertory Box)</b>		
	a) BG Madat Peti	347,499	-
	b) DB Madat Peti	509,700	-
	c) Devasthan Fund Madat Peti Receivable	239,036	-
	d) KD Madat Petti Rakkam	1,482,568	-
	e) KN Madat Peti	89,723,897	82,936,870
	f) Sangali Jilha Madat Peti Receivable	33,886	20,550
	g) SD Madat Peti Receivable	99,356	-
	h) SV Madat Peti	503,218	-
	i) Donation Box (Offertory Box)	-	13,592,863
	j) Devkrutya - Income	-	12,342,870
	k) Donation Received	-	6,121,850
	l) TD Madat Peti	72,225	82,829
6	KN Mahaprasad Dengi	203,856	-
7	Saree Donation	4,782,741	5,980,134
8	<b>Donation in Kind</b>		
	a) Donation Received in Kind Gold and Silver	12,647,505	81,609,747
	b) KD Donation Received in Kind	1,100	40,956
	c) KN Donation Received in Kind	63,644	195,637
	<b>TOTAL RS.</b>	<b>157,253,070</b>	<b>210,707,043</b>

**SCHEDULE AA : INCOME FROM OTHER SOURCES**

SR.	PARTICULARS	FY 2018-19 AMOUNT RS.	FY 2017-18 AMOUNT RS.
1	Kd Gavati Lilav	58,100	130,050
2	Ladoo Prasad-Income	10,167,080	6,510,010
3	Tender Fee	74,376	41,500
4	Stock Income	66,384	37,476
5	Utsav Income	-	274,360
6	Devsthan Kirkol Juna mal Vikari Receivable	-	9,325
5	<b>Miscellaneous Income</b>		
	a) DB Kirkol Jama	4,760	-
	b) DFAnapekshit Jama	22,323	-
	c) Gas Subsidy	6,104	-
	d) Kd Kirkol Jama	30,000	-
	e) KN Anpekshit Jama	4,000	-
	f) KN Kirkol Jama	8,474	8,299
	g) SD Anapekshit Jama	54,682	-
	h) SD Kirkol Jama Receivable	1,000	2,200
	i) SV Kirkol Jama Receivable	-	2,100
	j) KN Ele Bill & Pani Bill Income	-	18,436
	k) KD Kirkol Jama	-	22
	l) KD Dushkal Grasth Nidhi	-	100
6	<b>Phal Lilav</b>		
	a) Devasthan Jamin Phal Lilav Receivable	138,000	325,500
	b) SD Phal Lilav	1,600	-
	c) Devsthan Jamin Gavati Lilav	-	14,100
7	<b>Utsav-Income</b>		
	b) SD Jatotsav Receivable	85,220	55,456
	<b>TOTAL RS.</b>	<b>10,722,103</b>	<b>7,428,934</b>



**SIGNIFICANT ACCOUNTING POLICIES OF DEVASTHAN MANEGMENT COMMITTEE WESTERN MAHARASHTRA, KOLHAPUR ("THE DMC") FOR THE YEAR ENDING 31<sup>ST</sup> MARCH 2019**

**1. BASIS OF PREPARATION OF FINACIAL STATMENTS:**

The financial statements have been prepared to comply in all respects with the notified accounting standards and the relevant provisions of The Maharashtra Public Trust Act, (title substituted for The Maharashtra Public Trusts Act, 1950) ("The Act"). The financial statements have been prepared under the historical cost convention on cash basis in accordance with accounting principles generally accepted in India. The Accounting policies have been consistently applied by the devasthan and are consistent with generally accepted accounting principles.

- a. Total 3067 trusts / endowments (Devasthans) are under the possession and management of DMC and each Endowment / Trust covered is a registered trust having distinctive registration number. As per Sub Section 2(d) of Section 56N of Maharashtra Public Trusts Act, 1950 separate books of accounts has to be kept for each such endowment.
- b. Out of 3067 trusts / endowments (Devasthans) under the possession and management of DMC only following trusts consolidated books of accounts has been maintained and kept by DMC, they are as under-

Sr. No.	Name of the Temple Trust	Trust Registration No.
1	Shri Karveernivasini Temple Trust	KA-1493
2	Shri Kedarling Devasthan, Wadi Ratnagiri	KA-2846
3	Shri Binkambhi Ganesh Mandir	No Separate trust (Property of DMC)
4	Shri Siddhivinayak Ganesh Mandir	KA – 4403
5	Shri Dattabhiksha Ling Mandir Devasthan	KA-4525
6	Shri Panchamukhi Maruti Devasthan	KA-1358
7	Shri Balumama Devasthan	KA -4477
8	Shri Tramboli Devasthan	KA -803
9	Shri Narsinghwadi Dharamshala	No Separate trust (Property of DMC)
10	Jog Anna Chattra	KA-1355
11	Sangli Zilla Devasthan (Consolidated)	Various trusts as per as per Notification No. 115685P
12	Sindhudurg Zilla Devasthan (Consolidated)	
13	Kholapur Zilla Devasthan (Consolidated)	

c. As per Sub Section 2 clause (a) to (d) of section 56QQ of Maharashtra Public Trusts Act, 1950 10% of the gross annual income of previous year of each devasthan endowment shall be constituted to management fund and separate books of





accounts are kept by the DMC for such management fund. The books of accounts of management fund **do not form part of consolidated financial statements attached to this audit report.**

- d. Sub committees are appointed to look after various endowments out of 3067 trust / endowments / devasthan. The Books of Accounts and records of the Trusts which are govern by such sub-committee have been maintained by the Sub Committee separately and **do not form part of consolidated financial statements attached to this audit report.**

## 2. Use of Estimates

The preparation of Financial Statements requires some estimates which affect the reported amounts of assets and liabilities on the date of Financial Statements and the reported amount of revenues and expenses during the year. Difference between the actual result and estimates are recognized in the period in which results are known/ materialized.

## 3. Revenue Recognition

- a. Donation in kind received at the counters such as Gold, Silver, artificial & real Precious Stone, Copper, Brass, Cloth and any other articles are treated as Income from Other Sources and such donations are accounted on the basis of valuation done by the appointed valuer as of the date of receipt.
- b. Donations received in Kind in form of dead stock / furniture/electrical items of which values of actual purchases not given by devotee's are recognized at Value of Rs.1 /- by DMC.
- c. Online foreign donation's, Foreign instruments & currencies being donations received by the devasthan are accounted as on the date of credit in the bank account of the devasthan. No foreign exchange gain/ loss is accounted for by the devasthan.
- d. Online donations received by the devasthan directly in bank accounts through RTGS / NEFT / Online mode is recognized as income in the year in which it is received in the bank accounts except in cases where it is recognized in next year when clarification is actually received from banks.



- e. Donation received for a specific fund is credited to the respective fund and other donations are accounted as income of the devasthan.
- f. Interest income on fixed deposits with banks and bonds with RBI Relief Bonds and UTI Mutual Fund is accounted on cash basis as and when received on maturity of fixed deposits / RBI Relief Bonds and UTI Mutual Fund or as credited in the bank accounts at quarterly / monthly intervals.
- g. The TDS on interest on fixed deposits received is recognized as interest income received by the devasthan and is recognized as income on the basis of Form 26AS issued by Income Tax Department.
- h. Goods and Service Taxes applicable if any is charged on inclusive basis.
- i. Lease Rent/ Shop Rent /Bhaui Bhade/ Land rent and other movable assets rent is recognized on cash basis.
- j. Interest on house building advance given to employees has been recorded as income on cash basis as and when recovered from the employees.

**4. FIXED ASSETS AND DEPRECIATION:**

- a. Fixed Assets excluding Land are stated at historical cost less depreciation.
- b. Freehold land is stated at cost, based on ratable value adopted by the Registrar of Stamps of each district as of 1990-91 or of the recent to the year 1990-91 available ratable value or near thereto.
- c. Depreciation on tangible assets has been worked out on the basis of Written Down Value method at the appropriate rates decided by the Management.
- d. In respect of additions to Fixed Assets up to 30th September; depreciation has been charged for full year and for others, depreciation is charged for six months period. No depreciation has been considered on Assets discarded or sold in the year of sale. Fixed Assets costing Rs. 5,000 or less are fully depreciated.





- e. Costs incurred on intangible assets resulting in future economic benefits are capitalized as intangible assets and amortized on written down value method beginning from the date of capitalization.
- f. Fixed asset received as donation are accounted at nominal value of Rs.1 and any incidental costs of acquisition are to be added to the cost of the fixed asset.
- g. Construction works done during the year of which work completion certificate is not obtained has been recorded as capital work in progress and is not added to building accounts.

#### 5. GOVERNMENT GRANTS

Monetary Grant received to meet the expenses for up gradation and renovation of temples has been recognized as other earmarked fund by the devasthan as the expenses are of capital in nature. Accordingly grant sanctioned for DMC from Central Government under scheme of financial assistance for creation of cultural infrastructure during the financial year 2018-19. Creation of cultural infrastructure includes IP Public Address System, Message display system, LED Monitors Rs. 1,33,46,992/- out of which 1<sup>st</sup> Installment is received of Rs. 44,59,900/-.

#### 6. ALLOCATION TO DEVASTHAN FUND AND EARMARKED FUND:

A sum not exceeding 10% of gross annual income of each endowment is transferred to management fund by the devasthan.

Amounts Payable towards management fund as required under section 56QQ of The Maharashtra Public Trust Act, 1950 is provided in books of accounts on accrual basis

#### 7. INVESTMENTS:

Long Term investments (Mutual Fund, Bonds and Fixed Deposits) are stated at cost.

#### 8. CASH AND CASH EQUIVALENTS

Cash and Cash Equivalents are contain Cash in hand and Cash at Bank as at the end of the year.

#### 9. INVENTORIES:



Inventories of Stores, cloth materials (except for sarees as stated herein), Grocery items, consumables, Ladus etc. have been valued at cost, including taxes such as Goods and Service and as certified by the DMC. The cost is determined on FIFO basis.

Stock of Sarees has been valued at 60% of the value of saree received by way of donation, offered by the Devotees on the date of Receipts.

#### 10. EFFECT OF CHANGES IN FOREIGN EXCHANGE RATES:

The devasthan has received Donation in Foreign Currency by various modes like Donation Box, Direct credit / online NEFT / RTGS in Bank Account. The Foreign currency received in Mandir Donation Box; is kept in hand and not deposited in Bank. Such currency is not converted in Indian Rupees therefore amount is not considered in financial statements.

#### 11. EMPLOYEE BENEFIT

a. **Treatment of Retirement Benefits:** Contribution to contributory provident Fund are accounted on cash basis and charged to Income & Expenditure Account in the year in which it is paid.

b. **Defined Benefit Plan**

- i. The gratuity is payable to employees based on the calculation method specified in the regulations of DMC Western Maharashtra made under section 56S of the Maharashtra Public Trust Act, 1950.
- ii. Obligation in respect of employee's gratuity fund scheme is not yet determined by the devasthan.
- iii. Leave encashment has been provided for as and when it is due.

#### 12. PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

A provision is recognized when an enterprise has a present obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligations at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent Assets are neither recognized nor disclosed in the financial statements. Contingent liabilities are not provided for and are disclosed by way of notes.





### 13. EARMARKED FUNDS/ ALLOCATIONS

- a. Allocation of the Earmarked Funds is on the basis of specific directions of Devotees, as specified in the receipts.
- b. Income from related activities for which funds are created are credited to income account and no to respective Fund account.

14. Receipt and Payment Account of some devasthan is prepared by the DMC every year. These receipt and payment accounts are then consolidated to prepare consolidated financial statements of the DMC.

For Shinde Chavan Gandhi & Co.  
Chartered Accountants  
F. R. No. 129980W

*Prajapati*

CA Pravin M. Prajapati  
Partner  
M. No. 157098



Place: Camp Kolhapur  
Date: 10<sup>th</sup> March, 2021  
UDIN: 21157098AAAAAG4250

For Devasthan Management Committee,  
Western Maharashtra, Kolhapur

*[Signature]*  
Accountant

*[Signature]*  
Secretary



**NOTES TO ACCOUNTS OF DEVASTHAN MANAGEMENT COMMITTEE, WESTERN  
MAHARASHTRA, KOLHAPUR  
FOR THE YEAR ENDING 31<sup>st</sup> MARCH 2019**

**1. ABOUT DEVASTHAN MANAGEMENT COMMITTEE, WESTERN MAHARASHTRA,  
KOLHAPUR**

In exercise of powers conferred by Sub Section 2 of section 56C of the Maharashtra Public Trusts Act, 1950, the Government of Maharashtra appointed DMC as Endowment and registered DMC under the provisions of Maharashtra Public Trusts Act, 1950

The Government of Maharashtra had vide Notification No. 11685-P dated 02.05.1969 promulgated establishment of Devsthan Management Committee Western Maharashtra, Kolhapur (hereinafter referred as DMC) to take over possession and management of 3067 trusts / endowments (Devasthans) located in various districts of Maharashtra w.e.f 1969-70.

Under Notification No. BPT/1675/651/(80)-DIV in Government Notification Law and Judiciary Department No. 12467P dated 14.05.1969 published in the Maharashtra Government Gazette part IV-B, extraordinary dated 14-05-1969, 7 Trusts (vide Sr. No. of notification 2823,3061,3063,3064,3066,3067) Trusts have been removed from possession and management of DMC.

Further, It has also been noted that 21 Trusts in notification 12467-P dated 14<sup>th</sup> May 1969 have been repeated twice.

Also, Vide Government of Maharashtra, Law and Judiciary Department, notification no. DMC1478/1067(195)A XII dated 27<sup>th</sup> March 1980 four(4) Trusts vide Registration no. KA-1355, KA-1447, KA-4189, KA-4190 possession and management have been entrusted to DMC.

**2. OBJECTS OF DEVASTHAN MANAGEMENT COMMITTEE**

The object of the DMC is to

- a. Look after, manage, Supervise and control the management of 3067 trusts (Devasthan situated in various parts of Western Maharashtra).
- b. Appoint sub committees to manage the various Devasthan in the districts of Western Maharashtra.
- c. Look after the properties of various trusts





d. Carry out repaid and maintenance of the trusts property.

### 3. MANAGEMENT COMMITTEE DETAILS

The present management Committee members during the tenure of this audit is as under

- |                                    |           |
|------------------------------------|-----------|
| A) Mr. Mahesh Balashaeb Jadhav     | Chairman  |
| B) Mrs. Vaishali Rajesh Kshrisagar | Treasurer |
| C) Mrs. Sangita Uday Khade         | Member    |
| D) Mr. Basgonda Ningonda Patil     | Member    |
| E) Mr. Subhash Babubhai Vora       | Member    |
| F) Mr. Shivajirao Baburao Jadhav   | Member    |

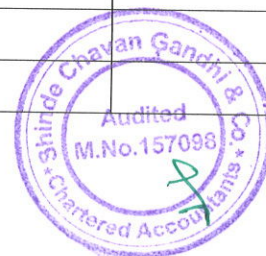
However, the trustees duly appointed by order of State Government of the respective years are reported in the Schedule IX-D of our report enclosed herewith.

### 4. SUB COMMITTEE

A) As per Section 56K of Maharashtra Public Trusts Act, 1950 and rules followings Sub Committee has been appointed by DMC to manage and operate the following Trusts.

The Taluka wise list of such Subcommittee as provided to us is as under –

Sr. No.	Name of the Taluka	Name of the District	No. of Sub-Committee appointed by DMC
1	Radhanagri	Kohlapur	13
2	Bhudargad	Kohlapur	8
3	Kagal	Kohlapur	13
4	Karveer	Kohlapur	29
5	Shahuwadi	Kohlapur	20
6	Gadinglag	Kohlapur	20
7	Ajara	Kohlapur	12
8	Chandgad	Kohlapur	2
9	Shirol	Kohlapur	7
10	Ganganbawda	Kohlapur	10
11	Phanala	Kohlapur	63
12	Hatkalange	Kohlapur	23
13	Jat	Sangli	7
14	Tasgoan	Sangli	



15	Miraj	Sangli	1
16	Kudal	Sindhudurg	
17	Sawantwadi	Sindhudurg	
18	Kankawli	Sindhudurg	
19	VaibhavWadi	Sindhudurg	
20	Dodamarg	Sindhudurg	
21	Vengurla	Sindhudrug	
		<b>Total Number</b>	<b>229</b>

#### 5. INTERNAL AUDIT REPORT

The Internal Audit was conducted by M/s Mahesh Gurav & Co. Chartered Accountants and completed for the period 1.4.2018 to 31.3.2019. Compliance report of Internal Audit Queries has not yet been done by DMC. We have relied on the internal audit for detailed verification done by the internal auditor.

6. The accounts of DMC are kept on cash basis and hence, no amounts receivable / payable are appearing in the accounts.
7. Donation received during the year with specific directions to form a part of Corpus is treated as Corpus.
8. Donation with specific purposes are treated as Earmarked donation and treated as liability. Allocation of the Earmarked Funds is on the basis of specific directions of Devotees.

#### 9. Land:

In absence of complete information as to the cost of land and temples thereon, All the plots of land available in the name of the Devasthan Management Committee for the 3038 Devasthans, have been incorporated in the books of account, based on ratable value adopted by the Registrar of Stamps of each district as of 1990-91 or of the recent to the year 1990-91 available ratable value or near thereto.

The attached balance sheet includes the value of land, where the ownership and possession of the Committee is established. Some of the plots of land which is purported to be of Devsthan Management Committee, for which the property cards in favor of Devsthan Management Committee are not available, will be included in the books of account in the year of receipt of clear title to the immovable property.





The Devasthan Mangement Committee is in the process of reconciling the records of all the plots of land and any land purported to be part of DMC, shall be included in the accounts on receipt of confirmations ( 7/12 extract ) from respective Registration office.

Many of the temples, forming part of the Devasthan Management Committee, though owned by Committee, are managed and supervised by local bodies and the receipts of donations / offerings at such temples and expenditure in maintaining such temples by the local bodies are neither reported to DMC, Kolhapur nor have been considered in books of accounts of the DMC.

The Committee has also evolved a policy for physical verification of all the plots and pieces of parcels of land over a period of five years and any discrepancy observed shall be suitably dealt with in the books of account.

Some of the plots of land owned by DMC, Kolhapur were sold/ transferred prior to 31<sup>st</sup> March, 2007 based on the order of the Charity Commissioner, Mumbai/Pune/ Joint Charity Commissioner, Kolhapur or Collector of Kolhapur and hence the same is not included in the Balance sheet of DMC.

During the year, there are no changes on account of above.

10. The Land Acquisition Department of Sindhudurg and Kolhapur have acquired some of part and parcels of land, owned by the Devasthan Management Committee, under the Notification of the Government of Maharashtra. The said land was surrendered by the Tahesildar. The land under dispute is not included in the Properties of the Committee and shall be incorporated in books of accounts in the year of receipt of clear title or compensation if any, shall be treated as income in the year of receipts.
11. Some parts parcels of land consisted of mines of bauxite and in respect of which DMC used to receive royalty for the extraction of bauxite from such mines. However, Based on the order of Mumbai High Court dated 24<sup>th</sup> April, 1996 in case of Writ Petition no, 2550/96, the royalty is not received by DMC, Kolhapur and the same is deposited with Collector of Kolhapur. Hence, the same is not accounted in the books of DMC, Kolhapur. Details of Royalty received and accounted in the respective years by DMC upto the date of order of Mumbai High Court are as follows:



Sr No.	Name of Company	Period	Amount (Rs.)
1.	Padmavati Mining Company	22/03/1984 to 23/11/1995	1067514.40
2.	Swati Mines and Minerals	19/07/1985 to 31/12/1987	29800.00
3.	Universal Mining	24/04/1989 to 30/03/1966	501663.50
4.	P.A.G Mines	Nil	Nil
5.	A.V Mines	Nil	Nil

In absence of judicial power to recover the land rent and lease rent, through attachment, the Committee has filed several suits for recovery of lease / land rent. The same rent will be considered as income in the year of receipt.

The land purported to be in the name of the Devasthan Management Committee are been bifurcated between Lilavdar and Vahivatdar. In case of Vahivatdar Land, no incomes are been collected by DMC, as income accruing from the said land are been utilised for Puja archana of the said land.

**12.** Cash in Hand with all sections is taken as counted and certified by trustees.

**13.** The Gold and Silver (utensils, ornaments, Items, etc.) are recorded in books of accounts as per the valuation certificate obtained by DMC. The Gold and Silver (utensils, ornaments, Items, etc.) is valued yearly as at year end and the appreciation thereon is not recorded in the books of accounts.

**14.** Contingent Liability is not ascertained from the available records and hence are not provided in the books of accounts.

**15.** DMC had requested for inclusion of 106 temples/ devasthans located at various villages in Kolhapur District, vide application to Law & Judiciary Department of Government of Maharashtra on 22<sup>nd</sup> January, 1970 and the same have been rejected by Law & Judiciary Department of Government of Maharashtra vide Letter 15th Jan 2009. However, Vide Letter Dated 6th Feb 2009 DMC have again requested for inclusion of 106 temples/ devasthans located at various villages in Kolhapur District to Law & Judiciary Department of Government of Maharashtra. The said application is yet to be disposed off.

**16.** The bank reconciliations for various bank accounts are under preparation.





17. No amounts are written off by DMC
18. Wherever external vouchers are not available, we have relied on the internal vouchers made by the management.
19. Liabilities and Assets Balances grouped under advances recoverable in cash or in kind are subject to confirmation from respective parties.
20. Schedules A to AA forms an integral part of the Balance Sheet and Income and Expenditure account and are duly authenticated. Schedules to Balance Sheet and Income and Expenditure Account are re-numbered / reclassified to confirm current classification.
21. All other mandirs are stated in notification of 14<sup>th</sup> May 1969 and its transactions are not considered while consolidating the accounts / financial statements as at the end of the year except Shri Karveer Niwasini, Shri Kedarling Jotiba Devsthan and Local Temples.
22. Previous Years Figures have been regrouped /reclassified, wherever necessary, to conform to current classification.

For Shinde Chavan Gandhi & Co  
Chartered Accountants  
F. R. No. 129980W

*Prajapati*

CA Pravin M. Prajapati  
Partner  
M. No. 157098



For Devasthan Management Committee,  
Western Maharashtra, Kolhapur

*[Signature]*  
Accountant

*[Signature]*  
Secretary

Place: Camp Kolhapur  
Date: 10<sup>th</sup> March, 2021  
UDIN: 21157098AAAAAG4250



**STATEMENT I: WRITE UP OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT**

**A. LIABILITY:**

**1. Trust Fund or Corpus Fund Rs. 55,95,36,977/-**

During the year, there is no addition to the Trust Corpus Fund. The Trust Fund or Corpus Fund balance at the end of year is Rs. 55,95,36,977/-

**2. Other Earmarked Funds Rs. 3,98,81,870/-**

During the year under review; there are various types of other earmarked funds, which were used for specific purpose only which are as follows; Total addition in Other Earmarked Fund amounting to Rs. 61,43,088/-

**a. KD Pooja Shashwat Pooja Earmark Funds:** Opening balance of such fund is Rs. 1,21,68,111/- there was addition is Rs. 16,83,188/- at the end of year balance is Rs. 1,38,51,299/-.

**b. Central Government Fund for Public Add System:** During the year, there is addition of Rs. 44,59,900/- at the end of year balance is Rs. 44,59,900/-

**c. KD Donation for Renovation Fund:** Opening balance of such fund is Rs. 50,73,606/- During the year, there is no addition, at the end of year balance is Rs. 50,73,606/-.

**d. KD Jirnodhar Dengi:** Opening balance of such fund is Rs. 35,08,504/- During the year, there is no addition, at the end of year balance is Rs. 35,08,504/-.

**e. KD Pooja Vidhi Thev:** Opening balance of such fund is Rs. 9,78,560/-/- During the year, there is no addition, at the end of year balance is Rs. 9,78,560/-.

**f. Other Earmarked Funds:** Opening balance of such fund is Rs. 10,001/- During the year, there is no addition, at the end of year balance is Rs. 10,001/-.

**g. Dharmashala at Nrusinhwadi, Kolhapur:** Opening balance of such fund is Rs. 25,00,000/- During the year, there is no addition, at the end of year balance is Rs. 25,00,000/-.





h. **Jilha Niyojan Samittee for (Karveernivasini) Grant:** Opening balance of such fund is Rs. 95,00,000/- During the year, there is no addition, at the end of year balance is Rs. 95,00,000/-.

**3. Duties & Taxes Rs. 6,77,105/-**

During the year under review; there are various types of Duties and Taxes,  
Total addition in Duties & Taxes amounting to Rs 6,70,750/-

- a) **TDS Contractor Devsthan Fund:** During the year, there is addition of Rs.1,365/- at the end of year balance is Rs. 1,365/-.
- b) **TDS Management Fund:** During the year, there is addition of Rs. 1,00,000/- at the end of year balance is Rs. 1,00,000/-.
- c) **MF TDS Payable:** During the year, there is addition of Rs. 4,23,200/- at the end of year balance is Rs. 4,23,200/-.
- d) **DF CPF TDS Payable:** During the year, there is addition of Rs.58,220/- at the end of year balance is Rs. 58,220/-.
- e) **MF CPF TDS Payable:** During the year, there is addition of Rs 43,093/- at the end of year balance is Rs. 43,093/-.
- f) **Nerur Upsamiti TDS Payable:** During the year, there is addition of Rs 37,330/- at the end of year balance is Rs. 37,330/-.
- g) **SD MF TDS Payable:** During the year, there is addition of Rs 2,703/- at the end of year balance is Rs. 2,703/-.
- h) **Provident fund - Kedarling Opening Unreconciled:** During the year, there is addition of Rs. 360/- at the end of year balance is Rs. 360/-.
- i) **TDS Contractor Opening Unpaid:** During the year, there is addition of Rs. 4,924/- at the end of year balance is Rs. 4,924/-.
- j) **KN Provident Fund:** During the year, there is addition of Rs. -90/- at the end of year balance is Rs. -90/-.



k) **KD Provident. M S Dabane:** During the year, there is addition of Rs. 6,000/- at the end of year balance is Rs. 6,000/-.

**4. Anamat (Deposit) Received Rs. 9,75,315/-**

Committee has Opening Balance of Anamat (Deposit) Received of Rs. 8,65,315/- there is addition of Rs. 1,10,000/- At the end of the year balance of Rs. 9,75,315/-.

**5. Other Advances Rs. 40,85,131/-**

During the year, there is addition of Rs.40,85,131/- The Other Advances Balance at the end of year is Rs. 40,85,131/-.

**6. Provision Rs.1,49,12,033/-**

During the year under review; there are various types of Provision,

a) **MF Payable (Management Fund):** Opening balance of such fund is Rs. 2,79,78,604/- During the year, there is Deletion of Rs. 1,53,41,058/-, at the end of year balance is Rs. 1,49,12,033/-.

b) **MF Payable (Management Fund) - Fixed Deposit Payable:** Opening balance of such fund is Rs. 1,64,59,685/- During the year, there is Deletion of Rs. 1,64,59,685/- at the end of year balance is Nill.

c) **Devsthan CPF -Fixed Deposit Payable:** Opening balance of such fund is Rs. 10,79,947/- During the year, there is addition of Rs. 9,20,053/-, at the end of year balance is Rs. 20,00,000/-.

d) **Sindhu.MF Fixed Deposit Payable:** Opening balance of such fund is Rs. 1,27,532/- During the year, there is Deletion of Rs. 1,27,532/- at the end of year balance is Nill.

e) **Management Fund Payable:** During the year, there is addition of Rs. 2,47,487/- there was no addition, at the end of year balance is Rs. 2,47,487/-.

**7. Deposit Refund Payable Rs. 51,33,648/-**

During the year, there is addition of Rs.51,33,648/- at the end of year balance is Rs. 51,33,648/-.





## B. ASSETS

### 1. Immovable Properties Rs. 29,59,43,365/-

During the year, there is no addition to the Immovable Properties. The Immovable Properties balance at the end of year is Rs. 29,59,43,365/-.

### 2. Movable Properties Rs. 32,70,54,531/-

Opening balance of Movable Properties of Rs. 31,42,59,707/- addition During the year of Rs.1,31,21,328/-, Utilization/transfer during the year of Rs.21,938/- and Depreciation during the year of Rs. 10,27,638/.

Movable Properties includes various Vehicle, Gold & Silver, Furniture & Fixtures, Computer Software & Printer and Plant and Machinery etc. Which are as follows:

- a) **Vehicle:** During the year under review there is opening balance of Rs. 10,60,253/- in which is Transfer to new one Vehicle (Bolero) to other Vehicle (Bolero) of Rs. 21,938/- and Depreciation during the year of Rs.1,59,038/- at the end of year balance is Rs. 9,01,215/-. Committee should maintain the vehicle register with regard to the value of vehicles, Vehicle No. chassis No. etc.
- b) **Gold & Silver:** During the year under review there is opening balance of Rs. 30,77,73,471/- in which addition of Rs. 1,19,24,433/- and at the end of year balance is Rs. 32,04,20,976/-.
- c) **Furniture & Fixture:** During the year under review there is opening balance of Rs. 22,43,438/- in which addition of Rs. 87,656/- and Depreciation during the year of Rs.2,30,614/- at the end of year balance is Rs. 21,00,480/-.
- d) **Computer Software & Printer:** During the year under review there is opening balance of Rs.15,029/- in which addition of Rs. 2,98,600/- and Depreciation during the year of Rs.1,16,932/- at the end of year balance is Rs. 1,96,697/-.
- e) **Plant & Machinery:** During the year under review there is opening balance of Rs. 32,90,351/- in which addition of Rs. 8,27,489/- and Depreciation during the year of Rs.5,46,303/- at the end of year balance is Rs. 32,90,351/-.
- f) **Live Stock:** During the year under review there is opening balance of Rs. 1,44,812/- in which is no addition at the end of year balance is Rs.1,44,812/-.



**3. Capital Work in Progress Rs.8,43,00,199/-**

During the year under review there is opening balance of Rs. 8,14,64,307/- in which addition of Rs. 40,55,892/- And Deletion of the year of Rs. 12,20,000/-; at the end of year balance is Rs.8,43,199/- This increase is mainly in Building Construction.

**4. Investments Rs. 69,18,62,063/-**

During the year under review there is opening balance of Rs.85,92,93,182/-, in which addition of Rs. 61,25,73,723/- And Matured During the Year of Rs.78,00,04,842/- at the end of year balance is Rs. 69,18,62,063/-. Investments are including in mostly Fixed Deposit.

**5. Deposits Rs. 4,72,399/-**

During the year under review there is opening balance of Rs 4,36,058/-; in which addition of Rs.36,341/- at the end of year balance is Rs.4,72,399/-. Deposits holds with M.S.E.B – Deposit and Kn Telephone Deposit.

**6. Loans and Advances Rs. 70,47,182/-**

During the year under review there is opening balance of Rs 83,59,292/-; in which addition of Rs.1,02,85,297/- and repayment of advances of Rs. 1,15,97,407/- at the end of year balance is Rs. 70,47,182/-. Loans & Advances Includes Final Tasalmat and Employees Advance.

**7. Other Current Assets Rs. 2,43,80,090/-.**

During the year under review there is opening balance of Rs.2,43,80,090/- in which addition of Rs. 77,19,698/- at the end of year balance is Rs 2,43,80,090/- Other Current Assets Include TDS Receivables, CPF Advance Money Paid, Excess Salary Receivable, INT Receivable On ICICI Bank Guranttee (FD NO 50335), Management Fund Uchhal, MF Tender Form Vikri Receivable.

**8. Stock in Hand Rs.3,63,387/-**

Consumable Stock mainly includes stock of Annachatra Stock and Saree Stock. etc. with various Departments were physically verified by Head of the Department as on 19/01/2021.





**9. Cash in Hand Rs. 2,27,615/-**

As per Balance Sheet there is cash balance of Rs 2,27,615/- which is in agreement with the physical cash balance as on 19/01/2021 which was verified by Committee officials.

**10. Bank Accounts Rs.54,13,40,462/-**

There is bank balance at the end of year is Rs. 54,13,40,462/-for all units. We have obtained the reconciliation Statements of various banks maintained by the Committee in case of Bank Balance is not matched with Books of Accounts.

**C. EXPENDITURE**

During the year under review, Committee has incurred total Expenditure on Object of the Trust of Rs.11,81,50,142/- like. Annachatra Expenses Rs. 6,37,368/-, Donation Expenses Rs. 58,31,733/- etc.

**D. INCOME**

During the year under review, Committee has received gross receipts amounting to Rs. 26,46,71,536/-by way of Rent, Interest on Saving Bank Accounts and Investments, Donations and Income from other sources and Profit on sale of Assets.



## STATEMENT II : AUDIT OBSERVATION

### GENERAL OBSERVATION PREFACE:

We the undersigned auditors of "Devasthan Management Committee, Western Maharashtra, Kolhapur" appointed by Maharashtra Government vide order No. No. DMC - 1220/ 1501/ 162/ PRA.KRA.70/KA.16 Law & Judicial Department, Mantralaya, Mumbai, Maharashtra dated 09/07/2020 herby report that:

1. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.
2. Our audit is based on information and explanation provided to us by the all Officials of Devasthan Management Committee, Western Maharashtra, Kolhapur.
3. Our observations pertaining to the temples run and managed by Devasthan Management Committee, Western Maharashtra, Kolhapur

### D) COMPARATIVE POSITION OF THE TRUST

(Amount in Rupees)

Sr. No.	Particulars	31/03/2018	31/03/2019	Increase/ (Decrease)	Increase/ (Decrease) in (%)
1	Trust Corpus Fund	55,95,36,977	55,95,36,977	0	0 %
2	Other Earmarked Fund	3,37,38,782	3,98,81,870	61,43,088	18.21 %
3	Immovable Property	29,59,43,365	29,59,43,365	0	0 %
4	Investment	85,92,93,182	69,18,62,063	(16,74,31,119)	19.48 %
5	Surplus	21,28,84,372	14,65,21,394	(6,63,62,978)	31.17 %





## II) PROCEEDING BOOK

During the audit period trust has called following Committee Meetings; and all proceeding books, attendance register are maintained by DMC.

Sr.	Meeting	Date of Meeting	Quorum (No. of Members Present)
1	Committee Meeting	23/04/2018	7
2	Committee Meeting	08/05/2018	6
3	Committee Meeting	31/05/2018	7
4	Committee Meeting	18/07/2018	6
5	Committee Meeting	01/10/2018	6
6	Committee Meeting	10/12/2018	5
7	Committee Meeting	07/01/2019	6
8	Committee Meeting	18/01/2019	6
9	Committee Meeting	26/02/2019	6
10	Committee Meeting	02/03/2019	6

## III) BOOKS & RECORDS AND ITS MANAGEMENT

It is observed that, the Accounts Opening Balances as on 01/04/2018 have been taken from Audited Balance Sheet prepared by M/s VDA & Associates, Chartered Accountants vide Balance Sheet dated 31/03/2018 and as adopted by DMC

- A. It is observed that DMC has not recorded the Income receivable Expenses Payable in some Cases as on the year end date in the books of accounts of the Trusts. Because DMC has followed cash system of accounting instead of accrual system of accounting.
- B. As per Sub Section 2 clause (a) to (d) of section 56QQ of the Maharashtra Public Trusts Act, 1950 10% of the gross annual income of each devasthan endowment of previous years gross income shall be constituted to management fund and separate books of accounts for management fund are kept by the DMC. **The financial statements covered under this audit reports does not include the management fund books of accounts.** The management Fund books of accounts are audited by the local fund auditors of state government.
- C. The Books of Accounts and records of the Devasthans which are govern by sub-committee, maintained by the Sub Committee separately and do not form part of



consolidated financial statements attached to this audit report. We have not carried out the audit of Sub-committees as governed by DMC

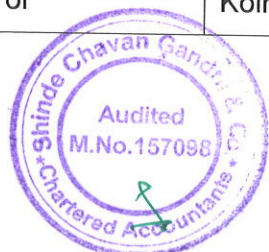
- D. The books of accounts and financial statements prepared forming part of this report do not include
- Accounts statements of Devasthan Management Fund (i.e. 10% Management Fund).
  - Accounts statements of Devashtans which are looked after and managed by the Sub-Committees appointed by the DMC
  - Accounts statements of Devasthans which does not carry out any activity and or financial transaction.

We report that, the Books of Accounts and records of the Devasthan which do not form part of consolidated financial statements are not Provided to us

- E. As per DMC Tharav no. 3 dated 19/7/2014, rectified Tharav no. 2 dated 24/11/2014 and Tharav no. 13 dated 2/7/2015 vide Rules and Regulations no. F, The Sub-committee has to keep Books of Accounts of Their appointed Devasthans. The Separate Financial Statements has to be prepared by the Appointed sub-committee. These financial statements have been Audited by other Appointed Chartered Accountants by Sub-Committee. These financial statements are not considered for consolidation of accounts of DMC and **they do not form part of these consolidated financial statements.**

- F. The list of Financial statements received from Sub-Committee is as under –

Sr. No.	Name of the Taluka	Name of the District	No. of Sub-Committee appointed by DMC	No of trusts / sub-committee of which audit report is received
1	Radhanagri	Kolhapur	13	0
2	Bhudargad	Kolhapur	8	0
3	Kagal	Kolhapur	13	0
4	Karveer	Kolhapur	29	2
5	Shahuwadi	Kolhapur	20	1
6	Gadinglag	Kolhapur	20	2
7	Ajara	Kolhapur	12	2
8	Chandgad	Kolhapur	2	0
9	Shirol	Kolhapur	7	1





10	Ganganbawda	Kolhapur	10	0
11	Phanala	Kolhapur	63	0
12	Hatkalange	Kolhapur	23	0
13	Jat	Sangli	7	0
14	Tasgoan	Sangli	1	0
15	Miraj	Sangli	1	0
16	Kudal	Sindhudurg	Details are not provided	
17	Sawantwadi	Sindhudurg	Details are not provided	
18	Kankawli	Sindhudurg	Details are not provided	
19	VaibhavWadi	Sindhudurg	Details are not provided	
20	Dodamarg	Sindhudurg	Details are not provided	
21	Vengurla	Sindhudrug	Details are not provided	
<b>Total Number</b>			<b>229</b>	<b>8</b>

**List of sub – committees & their Audit Report at Sindhudurg District are not provided to us at audit.**

1. In Case of Sub- committees appointed to look after the operation and management of various devasthan the following irregularities observed are as under –
  - a. The Sub-committee period of working is expired has not been renewed.
  - b. DMC has not taken any action further on reappointment of sub-committee or renewal of sub-committee.
  - c. As per Rules and regulations vide tharav no. 3 dated 19/7/2014, Rectified Tharav no. 2 dated 24/11/2014 and tharav no. 13 dated 2/7/2014, rule no. D the Donation box is to be kept by Sub-Committee, but no such Information of donation boxes kept or not has not been provided to us by DMC. Also, the duplicate keys of such donation boxes are also not kept by DMC.
  - d. As per Rules and Regulations vide tharav no. 3 dated 19/7/2014, rectified tharav no. 2 dated 24/11/2014 and tharav no. 13 dated 2/7/2014, rule no. F the if the amount of donations received in Donation box is Rs. 1,00,000/- or less then Rs. 100/- is to be deposited by the appointed sub-committee to Devasthan fund A/c and if more than Rs. 1,00,000/- is received in donation Box Rs. 1,000/- is to be deposited by sub-committee in devasthan fund is regulated. But, no such information of donation boxes kept by



sub-committee is taken by DMC, no such income is received by DMC on account of donation box receipt.

- e. As per Rules and regulations vide tharav no. 3 dated 19/7/2014, rectified tharav no. 2 dated 24/11/2014 and tharav no. 13 dated 2/7/2014, rule no. 1 the report of Ornaments and/ or articles of gold and silver received in donation boxes of sub-committee managed trusts and temples are not consider in Financial Statement.
- f. DMC has not provide proceeding the Sub-committees meetings held during the previous years.

#### IV) STATUTORY AUDIT AND RECTIFICATION REPORTS

- A. The compliance/ Rectification report of Statutory Audit for F.Y. 2017-18 is not yet complied by DMC and also not submitted to appropriate authority.

#### V) AUDIT & COMPLIANCE

During the financial year DMC has taken Accounting, GST, TDS & Internal audit Services from Mahesh Gurav & Co., Chartered Accountant, Kolhapur.

- a. The Internal Audit Report was not submitted within time.
- b. DMC has appointed only one firm for Accounting, Internal Audit, GST & TDS Consultant. We have noted huge impact of quality on work assigned during the audit. As Internal Audit was not concluded time to time, various issues in Accounting & TDS work.
- c. Internal Audit should be done by third party

#### VI) MOVABLE & IMMOVABLE PROPERTY

- a. During the audit following points has been observed with regards to the Register for Movable and Immovable properties-
- i. The immovable properties register is Partly Maintained as well as the DMC is under the Process of Compilation of properties data.
- ii. Schedule No. XAA (read with rule 24A) – Register of Property (Movable and Immovable including dead stock, Live-stock and others) is Incomplete.





- b. We observed that all building premises are not shown in balance sheet as the value of building and premises are not quantify. Such asset should be shown in the balance sheet at a nominal value i.e. Rs.1/-
- c. As per section 36(b) of Maharashtra Public Trust Act Approval need to taken from Regional Charity Commissioner if agreement period exceed 3 Years. We have verified some Agreement and we have found that in most of the cases Agreement period are not exceeding 3 Years. On the basis of Documents provided to us, we report that, even after the validity period of Agreement was expired . DMC has not renewed the agreement or take possession of said property.
- d. As per regulation no. 7 and 8 of para 1 of 21 chapters VII (Accounts and Budget) of DMC made under section 56S of the Maharashtra Public Trust Act, 1950, DMC has to keep Rent Book and Demand Register of land Rents and Details thereof. Same is not Complied by DMC.

The Talukawise list of such tenement as provided is as under –

Sr. No.	Name of the Taluka	Name of the District	No. of Tenaments (Agreements) done by DMC
1	Radhanagri	Kolhapur	36
2	Bhudargad	Kolhapur	18
3	Kagal	Kolhapur	11
4	Karveer	Kolhapur	89
5	Shahuwadi	Kolhapur	28
6	Gadinglag	Kolhapur	39
7	Ajara	Kolhapur	12
8	Chandgad	Kolhapur	4
9	Shirol	Kolhapur	9
10	Ganganbawda	Kolhapur	3
11	Phanala	Kolhapur	41
12	Hatkalange	Kolhapur	22
13	Kudal	Sindhudurg	0
14	Sawantwadi	Sindhudurg	0
15	Kedarling(temple)	Kolhapur	55
16	Karveerniwasini (temple)	Kolhapur	28



17	Vengurla	Sindhudurg	0
<b>Total</b>			395

It is also observed that –

- a. Revised Rent / lease Agreements is not made by DMC.
- b. Possession is not taken by DMC hence further period rent is not Received by DMC.
- c. Rent/ lease agreements at Sindhudurg district are not provided to us for audit.

e. Following are the details of Rent amount not received by DMC

Sr. No.	Name of the Taluka	Name of the District	No. of Tenements (Agreements) done by DMC	Amount of Rent not Received for the period of agreement
1	Radhanagri	Kolhapur	36	2,41,372/-
2	Bhudargad	Kolhapur	18	22,956/-
3	Kagal	Kolhapur	11	1,44,393/-
4	Karveer	Kolhapur	89	1,11,803/-
5	Shahuwadi	Kolhapur	28	1,33,133/-
6	Gadinglag	Kolhapur	39	65,563/-
7	Ajara	Kolhapur	12	5160/-
8	Chandgad	Kolhapur	4	2,835/-
9	Shirol	Kolhapur	9	12,070/-
10	Ganganbawda	Kolhapur	3	0/-
11	Phanala	Kolhapur	41	49,461/-
12	Hatkalange	Kolhapur	22	5436/-
13	Kudal	Sindhudurg	Information not provided	
14	Sawantwadi	Sindhudurg	Information not provided	
15	Kedarling(temple)	Kolhapur	55	703,051/-
16	Karveerniwasini (temple)	Kolhapur	28	Amount of rent is not quantified as the court cases are under process
17	Vengurla	Sindhudurg	Information not provided	





			<b>Total</b>	<b>14,97,233/-</b>
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Following observation are noted

- a. All the above Receivable rents amount from tenants are till the end of March 2015. As these agreements are not renewed, we cannot quantify exact amount of rent received in F.Y. till the audit period.
- b. **Rent/ lease agreements at Sindhudurg district are not provided to us at audit hence recoverable amount has not identified**
- c. Non recovery of Rent will huge impact on income of DMC. Hence it is recommended that to recovery should be made for arrears Amount.
- f. As per Rule 65 of Maharashtra Public Trusts Rules, 1951, Buildings & Premises are not insured by the DMC.

## VII) PHYSICAL VERIFICATION

### Physical Cash Verification as on 31/03/2019

The Cash Balance at various locations all counters, accounts section has been checked at Periodic Intervals as per the procedure prescribed by Management. There is cash Balance of Rs. 2,27,615/- as on 31/03/2019 as per certificate given by trust officials. Cash in Hand taken as counted and certified by the trustee and/ or manager and are in Agreement with the Accounts.

### On Audit Verification Date:

The Cash Balance at various locations of "Devashtan Management Committee, Western Maharashtra, Kolhapur" and which are daily, weekly, monthly collected at main cash book of Account Department of "Devashtan Management Committee, Western Maharashtra, Kolhapur". We have been checked cash at following places mentioned as below;

#### a. **Donation Cash Book, Kayam Tass almat, Navratra Tass almat,**

During the verification it is observed that cash book is partially written by pencil (i.e. temporary figures) instead of ball pen (i.e. Permanent figure).

Hence, it is recommended that cash book should be updated by ball pen only (i.e. Permanent figure).

#### b. **Donation Receipt Book**

Receipt books are purchased by DMC and Kept at Shree Karveer Nivasini Mahalaxmi Mandir and these books are recorded in Receipt Book Register. But these



books are used at ICICI Bank Counter, Online Donation Counter and Management Committee Office Counter etc. proper record of issued receipt books are not maintained.

**c. GOLD AND ORNAMENT**

- i) DMC has to verify the records of Gold & Ornaments and Physical Gold & Ornaments once in a year whether it is correct as per Physical Record and Record as per books of Gold & Ornament Donation Register.
- ii) There was record of Gold & Ornaments in 471 temples including Shree Kedarling, Karveer Nivasini Mahalaxmi and Kolhapur City and Gramin area.
- iii) In Other than Kedarling, Karveer Nivasini Mahalaxmi Temple Gold & Ornaments Record and Valuation is not seen to be done by the DMC
- iv) It is observed that, the Gold and Silver (utensils, ornaments, Items, etc.), being donations, received in previous years is valued yearly as at year end and the appreciation thereon is not recorded in the books of accounts.

**VIII) MANDIR PREMISES**

**A. Donation in Cash and Kind**

**SHRI KARVEERNIVASINI MAHALAXMI (AMBABAI) MANDIR, KOLHAPUR**

**- Donation of Gold & Ornaments Register**

During the verification it is observed that in primary verification DMC has recorded short Donation in books of accounts.

**i. Donation Receipt No.: 8697, Date of Receipt: 21/08/2018, Sr. No. in Donation Register: 155**

**Observation:** As per Receipts (Received in Donation Box) DMC has received various Gold Ornaments but while recording of it in to Donation Register DMC has not recorded proper description of Gold Ornaments. i.e. Physical Gold Mani Received Qty is 15 but DMC has recorded *only 11 Gold Mani*. Short Recording of 4 *Mani*.

As per gold valuation report value is Rs. 500/- (approx.)

**ii. Donation Receipt No.: 9172, Date of Receipt: 26/01/2019, Sr. No. in Donation Register: 358**

**Observation:** As per Receipts DMC has recorded Gold *Nath* but while recording of it in to Donation Register DMC has not recorded proper description of Gold *Nath* and Stones attached to *Nath*.

As per gold valuation report value is Rs. 1000/- (approx.)





## IX) VARIOUS STOCK AND ITS VERIFICATION

### a. Stock Register of Electrical Department

During the verification it has been observed that there was a stock of various electrical equipment but that stock was not updated in the Stock Register.

Hence, it is recommended that stock should be recorded regularly.

### b. Stationery Register (Mandir Premises Office)

During the primary verification it is found that stationery register is not updated properly it should contained following information i.e. Date of Receipt, Received Quantity with Amount, Issued Quantity with amount and Details of user etc.

c. During the verification it is observed that Emergency purchase is made by the Shree Karveeraniwasini Mahalaxmi (Ambabai) Mandir, Kolhapur but in respect of which stock is not recorded in the Stationery Register.

### d. It is observed that following registers are not maintained or partially maintained by the DMC

- i. Saree Stock Register.
- ii. Register of Trusts / Endowments.
- iii. Ledgers of the Management Fund for showing clear picture as per section 56N.
- iv. Rent Book.
- v. Demand Register of land rents and details thereof.
- vi. Stationary Articles consumption Register.
- vii. Charges and fees Book.
- viii. Register of Dead Stock Articles in the office of the Committee.
- ix. Japta Book of each Trust. (movable property)
- x. Postal Stamp Register

## X) ANNACHTRA (AMBABAI MANDIR PREMISES)

a. Annachtra Register is not maintained properly.

b. Dronpatra are not verified by authorized person whether these are usable or not.



c. Record of Dronatun Register is not updated Properly.

**XI) CCTV SECTION**

**- CCTV Security Department Fixed Asset Verification:**

- i. Security policy needs to be drafted; segregation of duty is required.
- ii. Internal checking is not properly maintained.
- iii. Security guard was not seen in CCTV Room (Nagarkhana Room) during the visit.
- iv. Strict Security Policy is not maintained.
- v. Access of Security Room is must be restricted. (Specific Persons Insufficient Staff i.e. Security Guard)

**XII) GRANT RECEIVED**

Total grant sanctioned from central government under scheme of financial assistance for creation of cultural infrastructural of Rs. 1,33,46,942/- to DMC. Cultural infrastructural activity include IP Public Address system, Message Display System, LCD Monitors. out of which 1<sup>st</sup> Installment is received of Rs. 44,59,900/-. As per grant sanction letter Separate bank account required to maintain. but DMC has not maintained Separate Bank Account

**XIII) LEGAL MATTERS**

There are several legal matters cases going on in various Civil court, Hight court, Charitable Commissioner and any contingent liability arising out of such court cases is not recognized in the books of accounts.

We observed that there are various legal suits filed against the DMC, which are as under.

Sr. No.	Particulars	Cases
1	Total Claim Filed against DMC	136
2	Total Claim Filed by DMC	7
3	Total Claims	143
4	Total Appeal Declared	0
5	Total Pending Claims	143

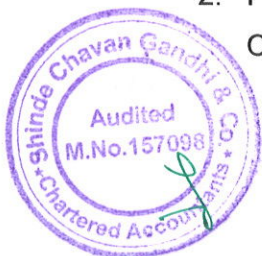
**XIV) BANK BALANCE CONFIRMATION-**

1. P.L.A. Kankawali Rs. 5,382.37/- Dr.

Committee has not provided passbook of PLA kankawali for our verification.

2. P.L.A. Sawantwadi Rs. 16,89,552.51/- Dr.

Committee has not provided passbook of PLA Sawantwadi for our verification.





3. P.L.A. Vengurla Rs. 26,243/- Dr.

Committee has not updated passbook of PLA Vengurla since, December-2017. Balance at the ending of December-2017 was Rs. 26,243/- Dr.

Hence, it is recommended that passbook should be updated regularly.

4. Bank of Maharashtra 20128541232 Rs. 0.00/- Dr.

Committee has not provided any information with regards to this account number.

5. Indian Overseas Bank Rs. 10,33,164/- Dr.

above bank ledger is showing debit balance of Rs. 10,33,164/- from 01/04/2018 but bank balance confirmation is not provided.

**XV) BANK ACCOUNT IN THE NAME OF OFFICE IN-CHARGE**

DMC has given Tassalmat to Shri Kedarling Devasthan and Shri Karveer Nivasini temple expenses. This tassalmat is credited to Account which is in the name of Office In-Charge. But this bank account is shown in the books in the name of "Office In-Charge Tassalmat" instead of "Actual Bank Account" name and account number.

**XVI) INVESTMENT**

**A. Fixed Deposits**

It is observed that some FD investment Maturity amount credited to DMC bank account after its due date. So there has been interest loss in following cases because fund lies with bank even after Maturity date. Appropriate action needs to be taken for recovery of extra interest from bank of Rs.. 23,010/-

Particular	Amount	Date of Investment	Date of Maturity	Date of Amount Credited In Bank	Rate of Interest	Days Delay	Interest (Amount in Rs)
Indian Overseas Bank 822735	1,04,813	17-03-18	20-03-19	04-04-19	6.75%	15	290
Indian Overseas Bank 872733	2,00,000	17-03-18	20-03-19	04-04-19	6.75%	15	554
Indian Overseas Bank 872734	40,00,000	17-03-18	20-03-19	04-04-19	6.75%	15	11,095
Union Bank	1,12,926	17-03-18	20-03-19	11-04-19	6.75%	21	459



Sr.	Year	Amount of TDS
1	2012-13 to 2017-18	1,49,99,118
2	2018-19	77,18,005
	Total	2,27,17,123

**XX) TDS PAYABLE**

a. **TDS Unconsumed Challans** - It is observed that the DMC has deduct and deposit amount of Rs. 12,285/- on accounts of TDS but these details not submitted while filing TDS Return.

b. **Late filing of TDS Return** - DMC has filled the delayed TDS returns due to which a penalty of Rs. 200/- per day was imposed on the DMC. The details of such delayed filled return are as follow

Sr. No.	Financial Year	Quarter	Return Form	Due Date	Date of Filling
1	2018-19	Q3	24Q	31.01.2019	05.02.2019

**XXI) INCOME TAX COMPLIANCE**

**a. Income Tax Return**

- i) Devasthan Management Committee has filled income tax return, for FY 2018-19 as on 04/06/2020 by computing total receipts (including maturity value of fixed deposits and all other receivable amounts) are considered as a total income instead of Net Surplus as per Income & Expenditure Account. Due date for filing income tax return was 31/10/2019 so there was delay in filing income tax return.
- ii) As per form 26AS of FY 2018-19, Total Specified Financial transaction (SFT) Transactions shown of Rs. 68,14,83,102/- which include Rs. 1,46,73,653/- relating to Cash Deposit and Rs. 66,68,09,449/- relating to Time Deposit. DMC has not disclosed SFT Transactions Details to Income tax. DMC need to submit online compliance with regard to SFT.

**b. Income Tax Compliance**

- i) DMC has claimed exemption u/s 10(23BBA) in per income tax return.As per previous years order passed by the Income Tax Authority, Exemption has grant for surplus in the respective year on the basis of explanation and submission provided by authorized person by the DMC.





- ii) DMC also has registration u/s 12AA. As per the provision of the Income Tax Act, 1961 the exemption of income under section 10 is governed by certain statutory conditions. DMC is required to e-filed the audit report in form 10B along with the return of income for claiming the benefit of deemed application under section 11 (1). It is observed that Devasthan Management Committee has not filled the said audit report in Form No. 10B for any of the year covered under audit.
- iii) So if Exemption claimed u/s 10(23BBA) then there is no need to get registration u/s 12AA.

## XXII) TENDER VERIFICATION

We found that in some cases Tender process are not followed properly

- i. **M. S. Nasipude (Naralkharedi):** During the F.Y. 2018-19 DMC has purchased Naral for Shree KarveerNivasini Mandir and other local temples but there were tenders are not called and tender process is not followed by DMC for purchase of Naral.
- ii. **Play Back Multimedia Services (L.E.D. Wall):** During the F.Y. 2018-19 DMC taken LED Walls on Rent amounting to Rs. 4,15,000/- work order is given on the basis on quotation basis instead of calling tenders; tender process is not followed by DMC for such work order.
- iii. **Yash Surgical Traders (Medicine Purchase):** During the F.Y. 2018-19 DMC has purchased medicines from Yash Surgical Traders but there were tender process is not followed by DMC.

## XXIII) QUOTATION

DMC has given Tassalmat to Shri Kedarling Devasthan and Shri KarveerNivasini temple expenses but it is noticed that some expenses are in excess of Rs. 5,000/- and in these cases quotations are required to be called for such purchase but DMC has not called quotation for such purchase.

Hence, it is recommended that quotation should be called for purchase in excess of Rs. 5,000/-

## XXIV) OTHER IMPORTANT OBSAERVATIONS

### a. Contributory Provident Fund:

It is observed that,

- i. Contributory Provident Fund payable to employees and its accounts including Fixed Deposits thereof are separately maintained by DMC but are not included in these



277063							
Union Bank 277067	15,05,113	17-03-18	20-03-19	10-04-19	6.75%	20	5,845
Union Bank 277070	5,36,106	17-03-18	20-03-19	16-04-19	6.75%	27	2,676
Union Bank 277071	2,75,803	17-03-18	20-03-19	30-04-19	6.75%	41	2,091
Total							23,010

B. It is observed that 3% conversion loan amount of RS.7,440/- is not received as per RBI letter dated 16/1/1968, still the said amount is shown as receivable in the books of accounts.

C. The bank guarantee of Rs. 2,00,000/- is given against the court case of tree cutting at Narur, Tal Kudal to the divisional forest officer sawantwadi in the year 2004 against the liability of Rs. 3,25,000/-, its validity was extended till 27.06.2015. As there is no result of court case the said guarantee is continued and it is not recognized as contingent liability in the books of accounts.

Details of Bank Guarantee of Rs. 3,75,000 are not provided to us for Audit.

D. It is recommended to follow fund accounting wherein fixed deposits should be allocated against earmarked funds and interest thereon should be shown to respective earmarked fund accounts.

#### XVII) AMOUNT INVESTED IN CO-OPERATIVE BANK

The trust has deposited money in Co-operative Banks of Rs. 11,55,99,232/- excess than the approved limits as specified by the State Government, till audit date this deposited are matured and amount received in bank.

#### XVIII) INSURANCE –

**Cash, Cash in Transit, Gold, Ornaments, Fixed assets :-**

Committee has not insured the cash , cash in transit, gold, ornaments, fixed assets i.e. Furniture & Fixture, Computer and Software, Dead Stock, CCTV etc. except Vehicle Hence, it is recommended that Insurance need to be taken

#### XIX) TDS RECEIVABLE

**TDS AS PER 26 AS -** The total Income Tax (TDS) deducted and receivable from Income Tax Department is Rs. 2,27,17,123/- as per 26AS.





these consolidated financial statements but TDS received on interest of fixed deposits of contributory provident fund is recorded and taken into consideration in these consolidated financial statements.

- ii. Contributory fund is transferred to employees contributory fund account on monthly basis. It is suggested that for the said fund account separate Balance Sheet to be prepared.
- iii. Amount of deducted on as Provident Fund should be deposited to Government Provident Fund to proper maintenance of accounts and its compliance.

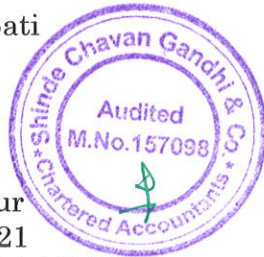
- b. Advances are given to various employees for expenses of Devasthan and to creditors / contractors to carry out various works are standing unsettled in the books of accounts of the trust. All such advances are subject to confirmation.
- c. It is observed that Devalaya Bandhkam Nidhi was given to various devasthans total amounting to Rs.37,55,892/- (From April 2018 to March 2019).

It is further informed to us that the said Devalay Bandhkam Sahabhag is given to devasthans / devasthans sub committee after getting a declaration that the said development work will be completed in allotted time and / or within 6 months from the date of giving the amount and as per the specifications of construction given in the plan. After the completion of devalaya construction the property in that devasthan and the income of the said devasthan will be transferred to DMC. But it is seen that, No confirmation of completion of work is taken by DMC that's why DMC has not capitalized this amount in their Financial statement. This amount shown in Financial statement as a work-in-progress

For Shinde Chavan Gandhi & Co.  
Chartered Accountants  
F. R. No. 129980W

*Prajapati*

CA Pravin M. Prajapati  
Partner  
M. No. 157098



Place: Camp Kolhapur  
Date: 10<sup>th</sup> March, 2021  
UDIN: 21157098AAAAAG4250

For Devasthan Management Committee,  
Western Maharashtra, Kolhapur

*[Signature]*  
Accountant

*[Signature]*  
Secretary





Devasthan Management Committee,  
Western Maharashtra, Kolhapur

# DEVASTHAN MANAGEMENT COMMITTEE, WESTERN MAHARASHTRA, KOLHAPUR

(Under Law & Judiciary Department, Govt. of Maharashtra)

2402, A ward, Ground Floor, Apana Bank Building, Ubha Maruti Chowk, Shivaji Peth, Kolhapur. Ph. : (0231) 2626147, 2626750,  
Fax : (0231) 2626750 E-mail : dmckolhapur@gmail.com visit : www.mahalaxmikolhapur.com, www.shreejyotiba.com

Ref. No. :

Date : 09/03/2021

## CERTIFICATE

### CASH

We certify that following is the cash balance available in Devasthan Management Committee as on 31/03/2019 and same is verified by Accountant & Secretary of the Devasthan Management Committee. Physical cash balance is Rs. 2,27,615/- and it is found as per cash book of the Devasthan Management Committee as on 31/03/2019.

### INVESTMENT

We certify that following is the Investment balance available in Devasthan Management Committee as on 31/03/2019 and same is verified by Accountant & Secretary of the Committee. Investment balance is Rs. 69,18,62,063/- and it is found as per books of accounts of the Devasthan Management Committee as on 31/03/2019.

For Devasthan Management Committee,  
Western Maharashtra, Kolhapur

  
Accountant

  
Secretary



Date:

Place: Kolhapur





Devasthan Management Committee,  
Western Maharashtra, Kolhapur

# DEVASTHAN MANAGEMENT COMMITTEE, WESTERN MAHARASHTRA, KOLHAPUR

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Ref. No. :

Date : 09/03/2021

## CERTIFICATE

### BANK

We certify that following is the bank balance available in Devasthan Management Committee as on 31/03/2019 and same is verified by Accountant & Secretary of the Devasthan Management Committee. Bank balance is Rs. 54,13,40,462/- and it is found as per books accounts of the Devasthan Management Committee as on 31/03/2019.

For Devasthan Management Committee,  
Western Maharashtra, Kolhapur

  
Accountant

  
Secretary



Date:

Place: Kolhapur



Devasthan Management Committee,  
Western Maharashtra, Kolhapur

# DEVASTHAN MANAGEMENT COMMITTEE, WESTERN MAHARASHTRA, KOLHAPUR

(Under Law & Judiciary Department, Govt. of Maharashtra)

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Fax : (0231) 2626750 E-mail : dmckolhapur@gmail.com visit : www.mahalaxmikolhapur.com, www.shreejyotiba.com

Ref. No. :

Date : 09/03/2021

To,  
**M/s Shinde Chavan Gandhi & Co.**  
Chartered Accountants,  
Mumbai.

Ref.: Statutory Audit of FY 2018-19

**Sub: Management Representation Letter with regard to Policy, Rules of DMC.**

Dear Sir,

This representation letter is provided in connection with your audit of the financial statements Devasthan Management Committee, Western Maharashtra, Kolhapur, for the year ended March 31, 2019 for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, or give a true and fair view in accordance with the applicable accounting standards in India. We confirm that to the best of our knowledge and belief, the information provided here is true and correct and we had made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

We have fulfilled our responsibilities for the preparation and presentation of the financial statements as set out in the terms of the audit engagement and, in particular, the financial statements are fairly presented the true and fair view of Income, expenditure, assets and Liability of the DMC for the year under audit.

The books of accounts are prepared on cash basis. Donations received in cash or in kind (such as gold, silver, mahavastra, precious stones) are accounted as income

Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

**A. LIABILITY:**

**1. Trust Fund or Corpus Fund Rs. 55,95,36,977/-**

During the year, there is no addition to the Trust Corpus Fund. The Trust Fund or Corpus Fund balance at the end of year is Rs. 55,95,36,977/-

**2. Other Earmarked Funds Rs. 3,98,81,870/-**

During the year under review; there are various types of other earmarked funds, which were used for specific purpose only which are as follows; Total addition in Other Earmarked Fund amounting to Rs. 61,43,088/-





**3. Duties & Taxes Rs. 1,12,559/-**

During the year under review; we paid various types of Duties and Taxes which includes TDS and Provided fund amounts. Opening Balance of Duties and taxes payable of Rs. 12,355/- there is addition deduction during the year of Rs. 33,67,273/- and total payment made during the year of Rs. 32,67,069/- At the end of the year balance of Rs. 1,12,559/-.

**4. Anamat (Deposit) Received Rs. 9,75,315/-**

Committee has Opening Balance of Anamat (Deposit) Received of Rs. 8,65,315/- there is addition of Rs. 1,10,000/- At the end of the year balance of Rs. 9,75,315/-.

**5. Other Advances Rs. 40,85,131/-**

During the year, there is addition of Rs.40,85,131/- The Other Advances Balance at the end of year is Rs. 40,85,131/-.

**6. Provision Rs.1,49,12,033/-**

During the year under review; there are various types of Provision,

a) **MF Payable:** Opening balance of such fund is Rs. 2,79,78,604/- During the year, there is Deletion of Rs. 1,53,41,058/-, at the end of year balance is Rs. 1,49,12,033/-.

b) **MF Payable - Fixed Deposit Payable:** Opening balance of such fund is Rs. 1,64,59,685/- During the year, there is Deletion of Rs. 1,64,59,685/- at the end of year balance is Nil.

c) **Devsthan CPF -Fixed Deposit Payable:** Opening balance of such fund is Rs. 10,79,947/- During the year, there is addition of Rs. 9,20,053/-, at the end of year balance is Rs. 20,00,000/-.

d) **Sindhu.MF Fixed Deposit Payable:** Opening balance of such fund is Rs. 1,27,532/- During the year, there is Deletion of Rs. 1,27,532/- at the end of year balance is Nil.

e) **Management Fund Payable:** During the year, there is addition of Rs. 2,47,487/- there was no addition, at the end of year balance is Rs. 2,47,487/-.

**7. Deposit Refund Payable Rs. 51,33,648/-**

During the year, there is addition of Rs.51,33,648/- at the end of year balance is Rs. 51,33,648/-.

**B. ASSETS:**

**1. Immovable Properties Rs. 29,59,43,365/-**

During the year, there is no addition to the Immovable Properties. The Immovable Properties balance at the end of year is Rs. 29,59,43,365/-.

**2. Movable Properties Rs. 32,70,54,531/-**

Opening balance of Movable Properties of Rs. 31,42,59,707/- addition During the year of Rs.1,31,21,328/-, Utilization/transfer during the year of Rs.21,938/- and Depreciation during the year of Rs. 10,27,638/.

Movable Properties includes various Vehicle, Gold & Silver, Furniture & Fixtures, Computer Software & Printer and Plant and Machinery etc. Which are as follows:



- a) **Vehicle:** During the year under review there is opening balance of Rs. 10,60,253/- in which is Transfer to new one Vehicle (Bolero) to other Vehicle (Bolero) of Rs. 21,938/- and Depreciation during the year of Rs.1,59,038/- at the end of year balance is Rs. 9,01,215/-. Committee should maintain the vehicle register with regard to the value of vehicles, Vehicle No. chassis No. etc.
- b) **Gold & Silver:** During the year under review there is opening balance of Rs. 30,77,73,471/- in which addition of Rs. 1,19,24,433/- and at the end of year balance is Rs. 32,04,20,976/-.
- c) **Furniture & Fixture:** During the year under review there is opening balance of Rs. 22,43,438/- in which addition of Rs. 87,656/- and Depreciation during the year of Rs.2,30,614/- at the end of year balance is Rs. 21,00,480/-.
- d) **Computer Software & Printer:** During the year under review there is opening balance of Rs.15,029/- in which addition of Rs. 2,98,600/- and Depreciation during the year of Rs.1,16,932/- at the end of year balance is Rs. 1,96,697/-.
- e) **Plant & Machinery:** During the year under review there is opening balance of Rs. 32,90,351/- in which addition of Rs. 8,27,489/- and Depreciation during the year of Rs.5,46,303/- at the end of year balance is Rs. 32,90,351/-.
- f) **Live Stock:** During the year under review there is opening balance of Rs. 1,44,812/- in which is no addition at the end of year balance is Rs.1,44,812/-.
3. **Capital Work in Progress Rs.8,43,00,199/-**  
During the year under review there is opening balance of Rs. 8,14,64,307/- in which addition of Rs. 40,55,892/- . And Deletion of the year of Rs. 12,20,000/-; at the end of year balance is Rs.8,43,199/- This increase is mainly in Building Construction.
4. **Investments Rs. 69,18,62,063/-**  
During the year under review there is opening balance of Rs.85,92,93,182/-, in which addition of Rs. 61,25,73,723/- . And Matured During the Year of Rs.78,00,04,842/- . at the end of year balance is Rs. 69,18,62,063/- . Investments are including in mostly Fixed Deposit.
5. **Deposits Rs. 4,72,399/-**  
During the year under review there is opening balance of Rs 4,36,058/-; in which addition of Rs.36,341/- at the end of year balance is Rs.4,72,399/- . Deposits holds with M.S.E.B – Deposit and Kn Telephone Deposit.
6. **Loans and Advances Rs. 70,47,182/-**  
During the year under review there is opening balance of Rs 83,59,292/-; in which addition of Rs.1,02,85,297/- and repayment of advances of Rs. 1,15,97,407/- at the end of year balance is Rs. 70,47,182/- . Loans & Advances Includes Final Tasalmat and Employees Advance.
7. **Other Current Assets Rs. 2,43,80,090/-**  
During the year under review there is opening balance of Rs.2,43,80,090/- in which addition of Rs. 77,19,698/- . at the end of year balance is Rs 2,43,80,090/- Other Current Assets





Include TDS Receivables, CPF Advance Money Paid, Excess Salary Receivable, INT Receivable On ICICI Bank Guarantee (FD NO 50335), Management Fund Uchhal, MF Tender Form Vikri Receivable.

**8. Stock in Hand Rs.3,63,387/-**

Consumable Stock mainly includes stock of Annachattra Stock and Saree Stock. etc. with various Departments were physically verified by Head of the Department.

**9. Cash in Hand Rs. 2,27,615/-**

As per Balance Sheet there is cash balance of Rs 2,27,615/- which is in agreement with the physical cash balance as on 31/03/2019 which was verified by our Committee officials.

**10. Bank Accounts Rs.54,13,40,462/-**

There is bank balance at the end of year is Rs. 54,13,40,462/-for all units. We verify it and confirm that Bank balance is properly reconciled.

**C. INCOME:**

Donation received in kind at the counters such as Gold, Silver, Copper, Brass, Cloth and any other articles are treated as Income. Valuation amount of Donation Received in kind such as Gold, Silver & Ornaments are taken from registered gold valuer report.

Interest income on fixed deposits with banks is accounted on accrual basis at the rates applicable to such deposits and investments.

Income from Donations received or in kind is accounted in the current year on receipt basis only.

**D. EXPENSES:**

- 1 All the expenses are supported by vouchers.
- 2 At the balance sheet date, there were no outstanding commitments for capital expenditure excepting those disclosed in the Notes to the financial statements.
- 3 Expenses incurred by the DMC of peculiar nature of are recorded on payment basis.

**E. JOURNAL:**

All financial transactions of the DMC during the period under review were in the ordinary course of business and that there were no transactions of any exceptional or non-recurring nature.

**F. TAX RELATED MATTERS:**

- 1 We further certify that no expenses of capital nature are debited to the Profit and Loss Account.
- 2 As far as sale of Gold, Silver coins, animals, Prasad ladu items are concern; it is treated as receipts from devotees otherwise these transactions are subject GST.
- 3 DMC has claimed exemption u/s 10(23BBA) in per income tax return



- 4 DMC also has registration u/s 12AA. Devasthan Management Committee has not filled the Form No. 10B for any of the year.

**G. GRANT:**

We certify that grant received during the financial year are utilized for capital works are taken by DMC. And we satisfied all the conditions as per the Grant sanction letter.

**H. DEVALAYA NIDHI:**

We Certify that Devalaya Bandhkam Nidhi was given to various devasthans total amounting to Rs.37,55,892/- (From April 2018 to March 2019). But No confirmation of completion of work is taken by us. And this nidhi shown in Balance sheet as a work in progress.

**I. AMOUNT INVESTED IN CO-OPERATIVE BANK**

The trust has deposited money in Co-operative Banks of Rs. 11,55,99,232/- excess than the approved limits as specified by the State Government. But such amount matured and received as on the date of audit

**J. CONTRIBUTION TO PROVIDED FUND:**

1. We certify that Contributory fund is transferred to employee contributory fund account on monthly basis.
2. PF amount of all employees are maintained at DMC record in form of fixed deposit.

**K. TENDER:**

DMC has followed Tender system for the work whose amount Exceed Rs. 3,00,000/- But due to some emergency issues DMC has not followed Tender Process in some cases.

**L. BOOKS OF ACCOUNTS OF SUB-COMMITTEES:**

The Books of Accounts and records of the Devasthans which are govern by sub-committee, maintained by the Sub Committee separately.

**M. GOLD AND ORNAMENTS VALUATION:**

1. There was record of Gold & Ornaments in 471 temples including Shree Kedarling, Karveer Nivasini Mahalaxmi and Kolhapur City and Gramin area till March 2017
2. In Other than Kedarling, Karveer Nivasini Mahalaxmi Temple Gold & Ornaments Record and Valuations are not done by the DMC from April 2017.

**N. LAND RECORD:**

As per Sec 56(N)(2)(F & J) of Maharashtra Public Trusts Act 1950, DMC has appointed surveyor for land Record purpose. The Record Creation work is in under process.

**O. ACCOUNTING POLICIES / ACCOUNT RELATED MATTERS:**

- a) There have been no irregularities involving management or employees who have a significant role in the accounting and internal control systems or that could have a material effect on the financial statements.
- b) During the year we have verified opening balances as per Last year Audited Financial statements.





**P. LEGAL / SECRETERIAL / TEMPLES ACT / OTHER COMPLIENCES:**

- 1 We certify and confirm that there are various legal suits filed against the DMC, which are as under.

Sr. No.	Particulars	Cases
1	Total Claim Filed against DMC	136
2	Total Claim Filed by DMC	7
3	Total Claims	143
4	Total Appeal Declared	0
5	<b>Total Pending Claims</b>	<b>143</b>

- 2 We hereby confirm that completeness of the information provided regarding the identification of related parties. The identity of, and balances and transactions with, related parties have been properly recorded and, when appropriate, adequately disclosed in the financial statements.
- 3 We further certify that no frauds on the DMC or by the DMC has been occurred or taken placed during the year under review.
- 4 Anti-money laundering is not involved in anti-national activities. We further certified that we are not involved in anti-national activities and or Anti-money laundering

Thanking you,

Yours Sincerely  
**Devasthan Manegment Committee,**  
**Western Maharashtra, Kolhapur**

  
**Secretary**

  
**Chairman**

