

13/11/19
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DMC

**DEVASTHAN MANAGEMENT COMMITTEE
WESTERN MAHARASHTRA, KOLHAPUR**

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

STATUTORY AUDIT REPORT

Financial Year 2019-20

**For the Period
01/04/2019 to 31/03/2020**

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: 10th 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 2019-20.

We have conducted & completed the Statutory Audit for the Period from 01/04/2019 to 31/03/2020 and the detailed Statutory Audit Report has been annexed 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 2019-20.

CC:-

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

Latur Office

Bappaji, 2nd Floor, Above SBI,
Opposite Gorakhshan Sansthan,
Main Road, Latur - 413512
Mob. No: +91 98226 66763
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Pune Office

Office No. 102, "Manahar House", 1st Floor,
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Mob. No: +91 77208 55500
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Delhi Office

C158, Chhattarpur Enclave phase 11,
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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, 2020, 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, (Bombay Public Trust Act,1950) Regulations of the Devasthan Management Committee, Western Maharashtra, Kolhapur made under section 56-S of the Maharashtra Public Trust Act (Bombay 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. *DMC has not charged short depreciation on Computer of Rs. 5,20,233 and Danpeti of Rs. 9,912/- so, there was short charging of depreciation of Rs. 5,30,145/- therefore surplus as per income and expenditure account is overstated.*
4. *Rent Receivable from various lease holder (tenancy) not recognized as per AS 9 i.e. revenue recognition. Only rent Received is recognized as a income in financial statement.*

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, 2020
- (b) In the case of the Income and Expenditure Account, of the surplus for the year ended as on that date; March 31, 2020.

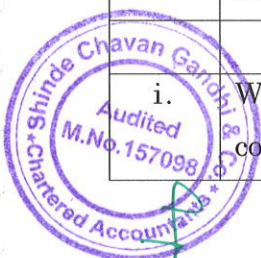
Report on Other Legal and Regulatory Requirements

As required by sub-section (2) of section 33, and 34 of the Maharashtra Public Trust Act, (title substituted for the Maharashtra Public Trust act, (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:

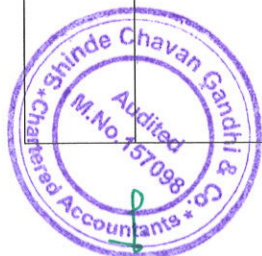
a.	Whether Accounts are Maintained regularly and in Accordance with the provisions of the Act and the Rules?	No Refer Statement II
b.	Whether Receipts and disbursements are properly shown in the accounts?	No Refer Statement II



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
d.	Whether all books, deeds, accounts, vouchers, or other documents or records Required by the auditor, were produced before him?	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. 60,08,344/-
i.	Whether tenders were invited for Repairs or construction involving expenditure exceeding Rs.	No, The Trust Invites Tenders



	5000/-?	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 II)
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
Firm Registration No. 129980W

Prajapati

CA Pravin M. Prajapati
Partner
Membership No. 157098



Place: Camp Kolhapur
Date: 10th March, 2021
UDIN: 21157098AAAAAH4973

SCHEDULE IX-C
STATEMENT OF INCOME OF THE PUBLIC TRUST LIABLE TO CONTRIBUTION FOR THE YEAR
ENDING ON 31st MARCH 2020

[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) 233,397,169
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	-
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.	7,439,713.00
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 36,757.00
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 securities, 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.	Not qualified as Property Register Not Maintained
Gross annual income chargeable to contribution		See Note Below NIL

[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

Place: Camp Kolhapur
 Date: 10th March 2021
 UDIN: 21157098AAAAAH4973


 Chairman



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


 CA Pravin M. Prajapati
 Partner
 M. No. 157098



“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 TRUST ACT” [See rule 19 (2A)]
FOR THE FINANCIAL YEAR ENDING ON 31ST MARCH 2020

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 filling Income Tax Return	Acknowledgment No.	FY
		30/12/2020	964820880301220	2019-20
		04/06/2020	345226081040620	2018-19
		26/07/2018	928516281260718	2017-18
5	Name of the Trustee		PAN No.	
i	Mr.MaheshBalasaheb Jadhav		ANTPJ3253C	
i	Mrs.VaishaliRejesh Kshirsagar		ANUPK0740N	
iii	Mr.Shivaji Baburao Jadhav		AAYPJ6077C	
iv	Mr.Rajendra Narayan Jadhav		AFBPJ4911R	
v	Mr.Rajaram Vishnu Garud		ATSPG5137H	
vi	Mr.Charudatta Ramakant Desai		AYMPD6013G	

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(I) of the Maharashtra Public Trust Act (Bombay Public Trust Act, 1950).

Place: Camp Kolhapur
Date: 10th March 2021
UDIN:21157098AAAAAH4973

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

Prajapati

CA Pravin M.Prajapati
Partner
M. No.157098



THE MAHARASHTRA (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

BALANCE SHEET
AS ON 31ST MARCH 2020

		Amount In Rs	
31/03/2019	LIABILITIES	31/03/2020	31/03/2020
559,536,977	<u>TRUST FUND OR CORPUS FUND</u>	559,536,977	295,943,365
39,881,870	<u>OTHER EARMARKED FUNDS</u>	45,970,507	337,360,245
-	<u>LOANS</u> From Trustee	-	90,364,624
677,105	<u>OTHER LIABILITIES & ADVANCES</u>	1,974,235	1,272,691,417
975,315	Duties & Taxes	1,069,850	
4,085,131	For Anamat Received & Security Deposit	4,085,131	5,028,396
14,912,033	For Other Advances	17,265,032	29,697,621
	For Provision		
66,411,000	<u>Amount Received Against Sale of Land</u>	66,411,000	32,623,788
5,133,648	<u>Deposit Refund Payable</u>	11,253,244	295,558
1,134,856,820	<u>INCOME & EXPENDITURE A/C</u>	1,399,157,950	39,680
146,521,394	Balance B/f		42,679,233
	Add : During Year		
1,972,991,293	TOTAL RS.	2,106,723,927	2,106,723,927

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

For and behalf of
Devasthan Management Committee Western Maharashtra, Kolhapur

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

Mr. Vijay K. Powar
Mr. Vijay K. Powar
Secretary

Mrs Vaishali R. Kshirsagar
Mrs Vaishali R. Kshirsagar
Treasurer

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



THE MAHARASHTRA (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 2019 TO 31ST MARCH 2020

Amount In Rs

31/03/2019	EXPENDITURE	SCH.	31/03/2020	31/03/2019	INCOME	SCH.	31/03/2020
	To Expenses In respect of Properties			8,420,609	By Rent	X	9,717,970
278,412	a) Rates, Taxes, Cesses	P	440,962				
7,352,825	b) Repairs & Maintenance	Q	6,425,504	88,275,754	By Interest	Y	75,712,607
32,248,385	c) Salaries	R	37,841,657	-	By Dividend		-
39,289	d) Insurance		31,692				
1,027,638	e) To Depreciation		979,455	157,253,070	By Donation in Cash or Kind	Z	138,759,095
-	f) Other Expenses	S	1,989,338		By Grants		-
24,321,629	To Establishment Expenses	T	24,197,904				
-	To Remuneration to Trustees		-	10,722,103	By Income From Other Source	AA	9,207,497
-	To Remuneration		-				
904,067	To Legal Expenses	U	766,727				
1,139,195	To Audit Fees		1,372,400		By Transfers from Reserves		-
-	To Contribution & Fees		-				
-	To Amount Written Off		-				
-	a) Bad Debts		-				
261,003	To Miscellaneous Expenses	V	379,412				
29,395,898	To Amount Transferred to reserve or specific fund		14,824,499				
	To Expenditure on Object of Trust						
-	a) Religious	W	-				
-	Staff Salaries & Allowance		-				
13,293,864	Prasad & other Material Expenses	1	14,104,862				
637,638	Annachtra Expenses	2	897,338				
940,528	Pooja Expenses	3	702,160				
478,038	Yatra, Utsav & Other Expenses	4	3,223,810				
5,831,733	Donations	5	7,439,713				
-	b) Educational		-				
-	c) Medical Relief		-				
-	d) Relief of Poverty		-				
-	e) Other Charitable Objects		-				
146,521,394	To Surplus Transferred to B/sheet		117,779,736				
264,671,536	TOTAL RS.		233,397,169	264,671,536	TOTAL RS.		233,397,169

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

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

Prajapati

CA Pravin M. Prajapati
Partner
M. No. 157098

Dhairyashil S. Tivale
Mr. Dhairyashil S. Tivale
Accountant

For and behalf of
Devasthan Management Committee Western Maharashtra, Kolhapur

Vijay K. Powar
Mr. Vijay K. Powar
Secretary

Vaishali R. Kshirsagar
Mrs Vaishali R. Kshirsagar
Treasurer

Mahesh B. Jadhav
Mr. Mahesh B. Jadhav
Chairman

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



SCHEDULE A : TRUST FUND OR CORPUS FUND

SR.	PARTICULARS	31/03/2020	31/03/2019
1	Balance as per Last Balance Sheet	559,536,977	559,536,977
2	Adjustment During the Year	-	-
3	Donation Received	-	-
	TOTAL RS.	559,536,977	559,536,977

SCHEDULE B : OTHER EARMARKED FUND

SR.	PARTICULARS	31/03/2020	31/03/2019
A	Donation For Renovation Fund KD		
	a) KD Donation For Renovation Fund	5,073,606	5,073,606
	b) KD Jirnodhar Dengi	3,508,504	3,508,504
	Total A	8,582,110	8,582,110
B	Earmarked Donation for Poojavidhi		
	a) KD Pooja Vidhi Thev	978,560	978,560
	b) KD Pooja Shashwat Pooja Earmark Funds	16,391,641	13,851,299
	a) Other Earmarked Funds	10,001	10,001
	Total B	17,380,202	14,839,860
C	Dharmashala at Nrusinghadi, Kolhapur	2,500,000	2,500,000
D	Jilha Niyojan Samittee for (Karveernivasini) Grant	9,500,000	9,500,000
E	Central Government Fund for Public Add System	8,008,195	4,459,900
	Total (A+B+C+D)	45,970,507	39,881,870

SCHEDULE C : DUTIES & TAXES

SR.	PARTICULARS	31/03/2020	31/03/2019
1	Provident fund - Kedarling Opening Unreconciled	360	360
2	TDS Contractor Opening Unpaid	4,924	4,924
3	TDS Contractor Devsthan Fund	564,313	1,365
4	TDS Management Fund	182,694	100,000
5	KN Provident Fund	(90)	(90)
6	KD Provident. M S Dabane	6,000	6,000
7	KD Vyavsay Kar	14,600	-
8	KN Vyavsay Kar	23,500	-
9	PT Management Fund	6,175	-
10	TDS Payable to Other Fund		
	a) DF CPF TDS Payable	155,254	58,220
	b) MF CPF TDS Payable	109,535	43,093
	c) MF TDS Payable	846,951	423,200
	d) Nerur Upsamiti TDS Payable	55,499	37,330
	e) SD MF TDS Payable	4,520	2,703
	TOTAL RS.	1,974,235	677,105



SCHEDULE D : ANAMAT (DEPOSIT) RECEIVED

SR.	PARTICULARS	31/03/2020	31/03/2019
1	Balance As per Last Balance Sheet	975,315	865,315
	Add : Anamat	162,155	110,000
		1,137,470	975,315
	Less :Refund During The Year	67,620	-
	TOTAL RS.	1,069,850	975,315

SCHEDULE E : Other Advances

SR.	PARTICULARS	31/03/2020	31/03/2019
1	Other Advance Devsthan Fund -Unreconciled	4,085,131	4,085,131
	TOTAL RS.	4,085,131	4,085,131

SCHEDULE E1: Provision

SR.	PARTICULARS	31/03/2020	31/03/2019
1	MF Payable	12,637,546	12,637,546
2	MF Payable - Fixed Deposit Payable	-	-
3	Devsthan CPF -Fixed Deposit Payable	2,000,000	2,000,000
4	Sindhu.MF Fixed Deposit Payable	-	-
5	Management Fund Payable	2,626,236	274,487
6	KD Nokar Pagar Payable	1,250	-
		17,265,032	14,912,033

SCHEDULE F: Deposit Refund Payable

SR.	PARTICULARS	31/03/2020	31/03/2019
	Balance As per Last Balance Sheet	5,133,648	4,059,558
	Add : Tender Bayana	-	50,000
	Add : Deposit Refund Payable		
1	3D Enviorment Services pune Deposit	5,000	5,000
2	Anil Adik Deposit	26,284	28,708
3	Bhadrakali Industries Satara Deposit	6,779	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
10	Devasthan Deposit. Vinay Nirogi	-	100,000
11	Devasthan Tender. Balaram Karade	-	12,000
12	KD Deposit. Harish A Gaikwad	8,803	434,997
13	KD Deposit. Rangrao Patil	-	25,000
14	KD Deposit. Rohan More	-	2,139
15	KD Deposit. Rohit Pandurang More	16,509	1,994



16	KD Deposit. Shivprasad Construction	-	256,500
17	KD Deposit. Shri Swami Samartha Majur Saha. Rukdi	14,484	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	52,866	23,129
29	Kn Tender. Sachin S Powar	-	1,958
30	Narayani Distributors Deposit	-	10,000
31	Prasanna Madhale	34,961	91,364
32	Shivaji Katkar	-	50,000
33	Wizardinfo Deposit	-	3,000
34	Amol Bidkar Deposit	58,000	-
35	Bajaj Electricals Deposit	1,621,071	-
36	Deposit. Rohan P Patil	18,778	-
37	Devasthan Deposit. M/s Sara I T Resources	3,187,500	-
38	Devasthan Tender . Shashikant S Jadhav	1,900	-
39	DF Deposit. Rajendra Patil	3,000	-
40	Kd Tender. Gorakha J Bune	1,200,000	-
41	Kd Tender. Pavan P Jamadar	2,006	-
42	Kn Comtech Telesolutions Deposit	120,000	-
43	Kn Deposit. Amol Bidkar	57,700	-
44	Kn Deposit. Milind Nikam	16,582	-
45	KN Deposit. Play Back Multi Media	3,000	-
46	Kn Deposit. Udhav Valake	38,000	-
47	Kn Tender. Rakshk Security	200,000	-
48	Konica Minolta Healthcare PVT LTD Deposit	60,000	-
49	NW Deposit. Dhananjay Mulik	322,627	-
		12,209,499	5,867,770.00
	Less :Refund During The Year		
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	17,283	1324
9	Kn Tender. Manish A Bendake	-	50000
10	Kn Tender. Ranjitsinh K Pawar	1,953	38580
11	Devasthan Deposit. Mohan Bhosale	2,105	-
12	Devasthan Deposit. V A Dudhedia & Co.	50,000	-
13	KD Deposit. Rangrao Patil	25,000	-
14	KD Deposit. Rohit Pandurang More	1,994	-
15	KD Deposit. Shivprasad Construction	256,500	-
16	KD Deposit. Vishal Chattrre	5,000	-
17	KD Deposit. V K Patil	139,426	-
18	Kd Dukan Gale. Amar M Kumbhar	5,000	-
19	Kd Tender. Gorakha J Bune	450,000	-
20	Kn Deposit. Pratapsingh B Karambe	1,994	-
		11,253,244	5,133,648



SCHEDULE G : IMMOVABLE PROPERTIES

SR. NO.	PARTICULARS	OPENING BAL. AS ON 01.04.2019	ADDITION DURING THE YEAR	UTILISATION /TRANSFER DURING THE YEAR	CLOSING BAL. AS ON 31.3.2020
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
	TOTAL RS.	295,943,365	-	-	295,943,365



SCHEDULE H : MOVABLE PROERTIES

SR. NO.	PARTICULARS	OPENING BAL. AS ON 01.04.2019	ADDITION DURING THE YEAR	UTILISATION /TRANSFER DURING THE YEAR	DEP	CLOSING BAL. AS ON 31.3.2020
1	VEHICLE					
a	Bolero	137,204	-	-	20,581	116,623
b	Inova	764,011	-	-	114,602	649,409
		901,215	-	-	135,183	766,032
2	Gold & Silver					
a	Silver (Donation Received)	72,857,815	1,005,838	-	-	73,863,653
b	Gold (Donation Received)	247,563,161	7,370,262	-	-	254,933,423
		320,420,976	8,376,100	-	-	328,797,076
3	Furniture & Fixture					
a	Electrical Appliances	363,427	-	-	36,343	327,084
b	Furniture & Fixtures	1,450,988	415,933	-	147,853	1,719,063
c	Instruments	2,645	-	-	265	2,380
d	Other Metal Articles	214,387	96,522	-	27,378	283,531
e	Paintings	5,990	-	-	599	5,391
f	Tope A	1	-	-	-	1
g	Tope B	1	-	-	-	1
h	Utensils	50,852	6,805	-	5,633	52,024
i	Water Tank	12,194	-	-	1,219	10,975
4	Computer Software & Printer					
a	Computer	162,617	1,463,200	-	65,047	1,560,770
b	Printer	34,080	-	-	13,632	20,448
c	Dan Pethi		99,120	-	-	99,120
5	Plant & Machinery					
a	Air Handling System	135,347	-	-	20,302	115,045
b	C.C.T.V	1,331,773	426,440	-	241,670	1,516,543
c	Cooler	144,500	-	-	21,675	122,825
d	Kn Mobile Toilet Van	732,715	-	-	109,907	622,808
e	Plant & Machinery	451,691	84,172	-	80,379	455,484
f	Water Purifier Machine	33,150	-	-	2,486	30,664
g	Shop Premises	461,175	-	-	46,118	415,057
h	DFMD	-	40,120	-	3,009	37,111
i	Invertor	-	207,500	-	15,563	191,937
j	Motor Pump	-	21,257	-	1,594	19,663
k	Television	-	48,000	-	3,600	44,400
6	Live Stock					
a	Camel 1	33,701	-	-	-	33,701
b	Horse 1	111,111	-	-	-	111,111
	TOTAL RS.	327,054,531	11,285,169	-	979,455	337,360,245



SCHEDULE H 1: Capital Work in Progress

Sr. No.	PARTICULARS	OPENING BAL. AS ON 01.04.2019	ADDITION DURING THE YEAR	UTILISATION /TRANSFER DURING THE YEAR	CLOSING BAL. AS ON 31.3.2020
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) Kedarlhng Temple Vikas e) KN Bhakt Niwas Annachtra Bandhkam f) NW New Dharmashala Bandhakam g) SD Devalay Bandhkam Sahbhag h) SD Emarat	5,290,335 27,191,053 2,741,261 2,058,826 5,498,846 353,085 3,236,765 251,093	1,365,000 - 220,080 - - 540,000 -	- - - - - - -	6,655,335 27,191,053 2,741,261 2,278,906 5,498,846 353,085 3,776,765 251,093
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	3,989,345	-	16,218,393
5	N/W Bachat Kate Rakkam Varg	-	-	-	-
	TOTAL RS.	84,300,199	6,064,425	-	90,364,624



SCHEDULE I : INVESTMENTS

SR. NO.	NAME OF BANK	OPENING BAL. AS ON 01.04.2019	ADDITION DURING THE YEAR	WITHDRAWN F.D. DURING THE YEAR	CLOSING BAL. AS ON 31.3.2020
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	5,360	-	88,549
	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	212,461	-	212,461	-
	i) Oriental Bank 7257861	51,555	-	51,555	-
	j) Oriental Bank 7258104	30,084,193	-	84,193	30,000,000
	k) State Bank of India 27697	134,514	-	-	134,514
	l) Union Bank 277236	1,180,074	-	1,180,074	-
	m) Bank Of Baroda 3012003604	-	16,697,546	-	16,697,546
	n) Bank Of Baroda 401200821	-	50,000	-	50,000
	o) ICICI Bank 11328327	-	1,378,397	-	1,378,397
	p) ICICI Bank 11328340	-	21,579,628	-	21,579,628
	q) Indian Overseas 10500	-	225,000	-	225,000
	r) Oriental Bank 7258197	-	63,947,939	-	63,947,939
3	FD (Unreconciled)	2,553,489	-	-	2,553,489
4	JOG FD				
	a) IDBI Bank 83514899	28,566	-	28,566	-
	b) Apana Bank 83615	-	27,528	-	27,528
5	KD FD				
	a) IDBI Bank 0251001	40,220	-	40,220	-
	b) IDBI Bank 251456	3,507,981	226,029	-	3,734,010
	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	119,950	-	119,950	-
	g) Union Bank 277070	569,448	-	569,448	-
	h) Apana Bank 83616	-	1,145,885	-	1,145,885
	i) Apana Bank 83617	-	153,561	-	153,561
	j) Bank Of Baroda 1200551	-	2,504	-	2,504
	k) Bank Of Baroda 1204704	-	18,000,000	-	18,000,000
	l) Bank Of Baroda 1204727	-	2,000,000	-	2,000,000
	m) Bank Of India 3909256	-	20,000,000	-	20,000,000
	n) Indian Overseas Bank 10483	-	18,504,446	-	18,504,446
6	KN FD				
	a) Apana Bank 82731	9,342,936	-	9,342,936	-
	b) Apana Bank 83289	106,946,191	8,218,335	-	115,164,526
	c) Bank of India 139724	77,817,325	2,746,152	-	80,563,477
	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	3,482,620	53,575,765	-
	i) ICICI 13152228	139,258,050	9,681,625	148,939,675	-
	j) IDBI Bank 251453	1,444,939	93,101	-	1,538,040
	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	1,598,721	-	1,598,721	-
	p) Union Bank 277237	633,297	-	633,297	-



	q) Apana Bank 83466		5,141,764	-	5,141,764
	r) Apana Bank 83612		2,140,692	-	2,140,692
	s) Bank Of Baroda 401200527		7,500,000	-	7,500,000
	t) Bank Of India 3909271		20,000,000	-	20,000,000
	u) Corporation Bank 468430		9,440,746	-	9,440,746
	v) Corporation Bank 468431		23,926	-	23,926
	w) ICICI Bank 11328330		80,117,255	-	80,117,255
	x) ICICI Bank 113283616		223,570,963	-	223,570,963
	y) ICICI Bank 51572		53,629,267	-	53,629,267
	z) ICICI Bank 51573		149,088,411	-	149,088,411
	aa) IDBI 1704585		116,861,562	-	116,861,562
	ab) IDBI BANK 1704718		63,846,733	-	63,846,733
	ac) Indian overseas bank 10120		110,000,000	-	110,000,000
	ad) Indian Overseas Bank 10482		9,689,310	-	9,689,310
7	NW FD				
	a) ICICI 13152062	15,907,251	-	15,907,251	-
	b) IDBI Bank 251457	1,514,445	97,581	-	1,612,026
	c) IDBI Bank 251458	516,175	33,258	-	549,433
	d) IDBI Bank 83514898	179,346	-	179,346	-
	e) Indian Overseas Bank 822735	111,343	-	111,343	-
	f) Indian Overseas Bank 872734	4,249,221	-	4,249,221	-
	g) Apana Bank 83613	-	279,385	-	279,385
	h) Apana Bank 83614	-	19,315,882	-	19,315,882
8	SD FD				
	a) Oriental Bank 7257866	232,000	-	232,000	-
	b) Union Bank 277071	292,956	-	292,956	-
	c) Union Bank 277238	1,291,758	-	1,291,758	-
	d) Apana Bank 83618	-	1,525,751	-	1,525,751
9	UTI Treasury Advantage Fund				
	a) Unit Trust of India Bonds	100,000	-	-	100,000
	TOTAL RS.	691,862,063	1,060,468,142	479,638,788	1,272,691,417

SCHEDULE J : DEPOSITS

SR. NO.	PARTICULARS	OPENING BAL. AS ON 01.04.2019	ADDITION DURING THE YEAR	REFUND DURING THE YEAR	CLOSING BAL. AS ON 31.3.2020
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 Karveerniwasini	277,229	40,670	-	317,899
8	M.S.E.B - Deposit Katyani	1,410	-	-	1,410
9	M.S.E.B - Deposit Kedarling	122,619	8,728	-	131,347
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
16	BG Pani Connection Deposit	-	600	-	600
17	Electricity Deposit- Tramboli	-	1,000	-	1,000
18	Kn Pathalogy Lab Deposit	-	4,500,000	-	4,500,000
19	Telephone Deposit- Karveerniwasini	-	4,999	-	4,999
	TOTAL RS.	472,399	4,555,997	-	5,028,396



SCHEDULE K : LOANS & ADVANCES

SR. NO.	PARTICULARS	OPENING BAL. AS ON 01.04.2019	ADDITION DURING THE YEAR	REFUND DURING THE YEAR	CLOSING BAL. AS ON 31.3.2020
1	Final Tasalmat	6,269,317	24,589,230	1,874,943	28,983,604
2	Employees Advance	777,865	960,098	1,023,946	714,017
	TOTAL RS.	7,047,182	25,549,328	2,898,889	29,697,621

SCHEDULE L : OTHER CURRENT ASSETS

SR. NO.	PARTICULARS	OPENING BAL. AS ON 01.04.2019	DURING THE YEAR	UTILISATION THIS YEAR	CLOSING BAL. AS ON 31.3.2020
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	800,000	-	-	800,000
10	Excess Salary Receivable	1,570	-	-	1,570
11	INT Receivable On ICICI Bank Guarantee (FD NO 50335)	1,423	1,341	1,423	1,341
12	Management Fund Uchhal	661,324	-	-	661,324
13	MF Tender Form Vikri Receivable	198,649	-	-	198,649
14	TDS 2019-20	-	6,908,065	-	6,908,065
15	KD Parking Bhade Receivable 2019-20	-	1,335,625	-	1,335,625
16	KD Govt. Bank	-	90	-	90
	TOTAL RS.	24,380,090	8,245,121	1,423	32,623,788



SCHEDULE M : STOCK IN HAND

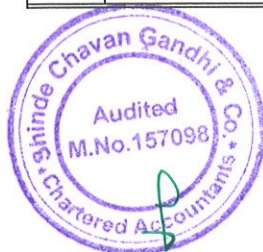
SR. NO.	PARTICULARS	OPENING BAL. AS ON 01.04.2019	Addition During the year	Deletion During the year	CLOSING BAL. AS ON 31.3.2020
1	Inventory Annachatra	72,617	-	58,517	14,100
2	Inventory of Items Received As Donation Anachatra Free	98,794	-	2,312	96,482
3	Inventory of Items Received As Donation Saree Stock	184,976	-	-	184,976
4	Inventory of Ladoo	7,000	-	7,000	-
TOTAL RS.		363,387	-	67,829	295,558

SCHEDULE N : CASH IN HAND

SR. NO.	NAME OF BANK	CLOSING BAL. AS ON 31.3.2020	CLOSING BAL. AS ON 31.3.2019
1	Cash at Kedarling	2,432	46,894
2	Cash at KN	-	100,919
3	Cash at SD	4,397	4,397
4	Cash Short at Kedarling	22,990	75,405
5	Cash in hand	9,861	-
TOTAL RS.		39,680	227,615

SCHEDULE O : BANK ACCOUNTS

SR. NO.	NAME OF BANK	CLOSING BAL. AS ON 31.3.2020	CLOSING BAL. AS ON 31.3.2019
1	PLA Sindhudurg		
	a) PLA Kankawali	5,382	5,382
	b) PLA Kudal	917,219	915,719
	c) PLA Sawantawadi	1,689,553	1,689,553
	d) PLA Vengurla	26,243	26,243
2	Bank of India 17297	19,680	10,000
3	Bank of India 19303	2,726,203	10,012,676
4	Bank Of India A/c No.15144	492,886	128,991
5	Bank of Maharashtra 20128541232	-	-
6	Federal Bank AC 16726	107,165	48,319
7	HDFC Bank	1,268,604	206,657
8	ICICI Bank 01	18,483,710	500,319,561
9	ICICI BANK 9994	1,374,365	19,547
10	IDBI Bank 146654 Online A/c	729,779	600,697
11	Indian Overseas Bank 1655	1,033,164	1,033,164
12	Indian Overseas Bank 4245	3,180,336	11,039,826
13	Indian Overseas A/c 1	9,082,455	14,241,994
14	Kolhapur Treasury P.D A/c KN 124	127,276	64,365
15	PLA Sindudurg Devasthan Fund	-	-
16	State Bank Of India 234800 Current A/c	1,415,213	977,768
17	State Bank of India 3054	-	-
18	State Bank of India 3065	-	-
TOTAL RS.		42,679,233	541,340,462



SCHEDULE P : RATES & TAXES

SR.	PARTICULARS	FY 2019-20 AMOUNT RS.	FY 2018-19 AMOUNT RS.
1	RATES & TAXES		
	1) Kn Municipal Kar Mahanagarpalika	25,955	22,344
	2) KN Pani Bill	199,660	200,159
	3) SD Municipal Kar	17,156	74
	4) SV Pani Akar	3,102	5,343
	5) NW Pani Akar	5,400	-
	6) BG Pani Bill	11,475	-
	7) TD Pani Bill	167,412	-
	8) Devasthan Fund Municipal Kar	10,802	50,492
	TOTAL RS.	440,962	278,412

SCHEDULE Q : REPAIRS & MAINTENANCE

SR.	PARTICULARS	FY 2019-20 AMOUNT RS.	FY 2018-19 AMOUNT RS.
1	Repairs and Maintenance		
	a) Electrical Maintenance	-	5,930
	b) Generator Dekhbhal	48,916	50,598
	c) Jeep Repair	63,643	81,888
	d) Misc Repairs-Shri Kedar Ling Devasthan Vadi	-	1,888
	e) BG Shikhar Rangkam	119,004	92,189
	f) DB Rangkam	123,443	86,284
	g) KD Architect Fee	1,239,730	797,753
	h) KD Ele. Sahitya Kharedi	616,176	321,649
	i) Kd Kirkol Durusti	1,246,364	1,058,918
	j) Kd Parisar Vikas Arkhada Repair/ Maintenance	-	212,772
	k) KD Shikhar Rangkam	-	237,666
	l) KD Sundar Jotiba Abhiyan	-	221,400
	m) KN Ele. Sahitya Kharedi	141,603	287,442
	n) KN Gavai Hattyar Durusti	-	1,750
	o) KN Kirkol Durusti /civil Work	-	824,285
	p) KN Shikhar Rangkam	-	371,718
	q) S D Dhrmshala Khrch	-	995,061
	r) Td Emarat Durusti	-	1,703,634
	s) DB Kirkol Durusti	50,142	-
	t) Kd Hatti Dekhbhal Kharch.	120,000	-
	u) KD Shikhar Rangkam	100,929	-
	v) KN Architect Fee	293,912	-
	w) KN Kirkol Durusti /civil Work	583,638	-
	x) KN Shikhar Rangkam	181,215	-
	y) Kn Rath Durusti	280	-
	z) Kn Sangank Kharedi, Durusti, Fax	900	-
	aa) NW Electrical Sahitya Kharedi	25,559	-
	ab) Sv Kirkol Durusti/ Civil Work	349,196	-
	ac) Td Civil Work	1,120,854	-
	TOTAL RS.	6,425,504	7,352,825



SCHEDULE R : SALARIES

SR.	PARTICULARS	FY 2019-20 AMOUNT RS.	FY 2018-19 AMOUNT RS.
1	<u>Staff Salaries and Allowance</u>		
	a) Salary and Wages	36,156,927	27,628,423
	b) Employees Provident Fund Expenses	1,454,488	4,504,840
	c) Uniform Expenses	230,242	115,122
	d) KN Vaidyakiy Bhatta	-	-
	TOTAL RS.	37,841,657	32,248,385

SCHEDULE S OTHER EXPENSES

SR.	PARTICULARS	FY 2019-20 AMOUNT RS.	FY 2018-19 AMOUNT RS.
1	Devsthan Jamin Vyavstha	12,000	-
2	Devasthan Management Funds Varg	57,840	-
3	Kn Accounting Charges Expenses	708,000	-
4	Kn Pathology Lab Bhade	316,634	-
5	Kn Swatchatta Kharch	879,760	-
6	KN Tally Renewal Charges	15,104	-
	TOTAL RS.	1,989,338	-

SCHEDULE T : ESTABLISHMENT EXPENSES

SR.	PARTICULARS	FY 2019-20 AMOUNT RS.	FY 2018-19 AMOUNT RS.
1	Electricity Expenses	1,223,972	3,150,375
2	KN Surksha Vyavstha	12,302,917	9,326,090
3	KD Nokar Vaidyakiy Kharch Pratipurtri	115,642	624,178
4	KN Kirkol Kharch	185,442	430,385
5	Devasthan Jamin Sarve Kharch	-	25,000
6	KN Website AMC	45,313	89,472
7	TD Ele. Sahitya Kharedi	-	17,915
8	KN Mandir Vikas Aarakhada Kharch	-	171,914
9	KN Ele. Bill & Pani Bill	1,568,413	1,460,294
10	KD Surksha Vyavstha	175,000	145,837
11	Advertisement & Printing	1,490,785	968,796
12	Dagine Peti Fee	38,782	11,980
13	KD.Dagine Mulyankan	5,000	8,280
14	KN Mandir Mandap Vyavasta	4,369,673	6,290,990
15	KD Mandap Vyavstha	1,411,487	1,261,137
16	Devasthan Saraf Fee	-	12,980
17	Postage Expenses	95,000	92,032
18	Stationery Expenses	975	-
19	Telephone and Mobile Expenses	245,545	233,974
20	Devsthan Fund Kirkol Kharch	545,401	-
21	KN Q Line Kharch	-	-
22	Db Utsav Khati Khrch	144,951	-
23	KD Kirkol Kharch	29,615	-
24	KN Nokar Vaidyakiy Pratipurtri	203,991	-
	TOTAL RS.	24,197,904	24,321,629



SCHEDULE U LEGAL EXPENSES

SR.	PARTICULARS	FY 2019-20 AMOUNT RS.	FY 2018-19 AMOUNT RS.
1	Devsthan Fund V Koart Kharch	109,500	17,000
2	KD Jamin Vyavstha	42,000	179,977
3	KN Jamin Vyavstha	-	123,810
4	KD Parisar Vikas Arkhada	111,227	48,600
5	Kn Ann V Aoushadh Prashasan Parvana Fee	-	5,780
6	KN Vakil Fee	350,000	365,000
7	KN Kaydeshir Salagar Mandhan V Bhata	110,000	-
8	Sangali Jilha Vakil Fee	-	10,000
9	S.D Vakil Fee V Koart Khrch	30,000	153,900
10	Kn Ann V Aoushadh Prashasan Parvana Fee	4,000	-
11	Devasthan Kaydeshir Salagar Mandhan V Bhata	10,000	-
	TOTAL RS.	766,727	904,067

SCHEDULE V MISCELLANEOUS EXPENSES

SR.	PARTICULARS	FY 2019-20 AMOUNT RS.	FY 2018-19 AMOUNT RS.
1	Bank Commission	31,152	70,762
2	Travelling Expenses	780	1,760
3	Devsthan Karyalain Jeep Diesel	203,539	173,481
4	Stock Expenses	67,829	15,000
5	KN Generator Dekhbhal Perol and Diesel	76,112	-
	TOTAL RS.	379,412	261,003



SCHEDULE W : RELIGIOUS EXPENSES

SR.	PARTICULARS	FY 2019-20 AMOUNT RS.	FY 2018-19 AMOUNT RS.
1	<u>Prasad & Other Material Expenses</u> (Consumption of Material for Bundi Ladu)		
	a) SV Nitya Kharch/Utsav Kharch	188,595	291,365
	b) Ladoo	8,625,134	9,210,917
	c) Mofat Prasad Vatap (Dronatun)-Shri Karvir Niva	-	39,780
	d) KD Mofat Prasad Vatap	97,723	112,402
	e) Kn Anpekshit Kharch	-	67,383
	f) Kn Devtakutya Sahitya Kharedi	3,560,325	1,959,514
	g) Kn Murti Kharedi	-	44,500
	h) Kn Navaratra V Utsav Kharch	1,573,210	1,443,301
	i) SD Kirkol Kharch	-	6,266
	j) SV Devtakrutya Sahitya Kharedi	44,875	118,436
	k) KN Mahaprasad Kharch	15,000	-
2	Annachtra Expenses	897,338	637,638
3	<u>Pooja Expenses</u>		
	a) BG Devatakrutya Sahitya Kharedi	31,946	75,264
	b) BG Nitya V Utsav Kharch	183,773	27,457
	c) BM Nitya V Utsav Kharch	43,592	27,859
	d) Db Nitya Kharch/ustav Kharch	442,849	809,948
4	<u>Yatra Utsav & Other Cultural Expenses</u>		
	a) Devasthan Anpekshit Kharch	-	1,550
	b) Devasthan Fund Kirkol Kharch	-	305,127
	c) Kd Kirkol & Anpekshit	-	16,872
	d) Daily Expenses	745,370	154,489
	d) KD Yatra Vyavstha V Utsav Kharch	2,478,440	-
5	<u>Donation</u> Kn Dushkal Grasth/ Samajik Sahayata Nidhi	7,439,713	5,831,733
	TOTAL RS.	26,367,883	21,181,801



SCHEDULE X : RENT

SR.	PARTICULARS	FY 2019-20 AMOUNT RS.	FY 2018-19 AMOUNT RS.
1	Rent Realised Building Rent a) Devasthan Emarat Bhade Receivable b) KD Block Bhade ,Gala Bhade & Jaga Bhade c) Building Rent	- 493,162 -	4,724 817,758 -
2	Dharmashala Rent	129,400	194,550
3	KD Parking Makta	5,370,000	2,400,504
4	Land Revenue a) Bhui Bhade b) Jamin Bab c) Vetan BAB	- 952,077 2,103,385 -	 417,863 2,925,548 6,092
5	Kolhapur Treasury Jamin Utppann Jama Receivable	62,911	75,279
6	KN Shoo Stand V Lockers Bhade	607,035	1,578,291
	TOTAL RS.	9,717,970	8,420,609

SCHEDULE Y : INTEREST REALISED

SR.	PARTICULARS	FY 2019-20 AMOUNT RS.	FY 2018-19 AMOUNT RS.
1	INTEREST REALISED a) Interest Received on Investment b) Interest Received on Saving Deposit c) Ghar Agrim Interest d) Prior Period Interest e) KD MSEB Interest f) KN MSEB Interest	67,697,327 7,997,908 - - 10,910 6,462	72,908,987 7,058,207 7,000 8,295,355 - 6,205
	TOTAL RS.	75,712,607	88,275,754

SCHEDULE Z : DONATION

SR.	PARTICULARS	FY 2019-20 AMOUNT RS.	FY 2018-19 AMOUNT RS.
1	Donation In Kind Abhishek Dengi a) BG Abhishek Denagi b) DB Abhishek c) Kd Abhishek d) Kn Devtakrutya e) SV Abhishek Dengi	152,162 153,540 1,691,437 15,089,351 354,971	175,799 342,460 1,380,371 14,627,620 464,346
2	Annadan Donation a) KN Anachatra Kupan b) KN Annadan Denagi	169,250 7,222,304	173,768 6,804,518
3	Kn Calender Dengi	347,400	541,440



4	Denagi		
	a) Kd Jirnodhar Dengi	6,659,368	6,388,462
	b) KN Denagi	16,003,652	15,432,057
	c) DB Utsav Denagi	293,754	209,998
	d) TD Dengi	-	2,000
5	Donation box (Offertory Box)		
	a) BG Madat Peti	337,699	347,499
	b) DB Madat Peti	501,555	509,700
	c) Devasthan Fund Madat Peti Receivable	78,639	239,036
	d) KD Madat Petti Rakkam	1,342,943	1,482,568
	e) KN Madat Peti	73,959,711	89,723,897
	f) Sangali Jilha Madat Peti Receivable	11,180	33,886
	g) SD Madat Peti Receivable	37,872	99,356
	h) SV Madat Peti	474,555	503,218
	l) TD Madat Peti	37,494	72,225
6	KN Mahaprasad Dengi	174,794	203,856
7	Saree Donation	5,096,845	4,782,741
		-	
8	Donation in Kind		
	a) Donation Received in Kind Gold and Silver	8,376,100	12,647,505
	b) KD Donation Received in Kind	2,945	1,100
	c) KN Donation Received in Kind	189,574	63,644
	TOTAL RS.	138,759,095	157,253,070

SCHEDULE AA : INCOME FROM OTHER SOURCES

SR.	PARTICULARS	FY 2019-20 AMOUNT RS.	FY 2018-19 AMOUNT RS.
1	Kd Gavati Lilav	116,200	58,100
2	Ladoo Prasad-Income	8,531,800	10,167,080
3	Tender Fee	134,008	74,376
4	Stock Income	-	66,384
5	Miscellaneous Income		
	a) DB Kirkol Jama	-	4,760
	b) DFAnapekshit Jama	-	22,323
	c) Gas Subsidy	-	6,104
	d) Kd Kirkol Jama	98,960	30,000
	e) KN Anapekshit Jama	-	4,000
	f) KN Kirkol Jama	30,320	8,474
	g) SD Anapekshit Jama	-	54,682
	h) SD Kirkol Jama Receivable	-	1,000
	i) KD Anapekshit Jama	4,770	-
6	Phal Lilav		
	a) Devasthan Jamin Phal Lilav Receivable	-	138,000
	b) SD Phal Lilav	4,441	1,600
	c) Devasthan Jamin Gavati Lilav	-	-
7	Utsav-Income		
	a) SD Jatrotsav Receivable	-	85,220
	b) KD Wooden Sales	216,501	-
	c) SD Jatrotsav Receivable	70,497	-
	TOTAL RS.	9,207,497	10,722,103



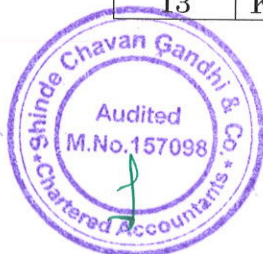
SIGNIFICANT ACCOUNTING POLICIES OF DEVASTHAN MANEGMENT COMMITTEE WESTERN MAHARASHTRA, KOLHAPUR ("THE DMC") FOR THE YEAR ENDING 31ST MARCH 2020

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 Bombay 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 The Maharashtra Public Trust Act (Bombay 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 Bombay 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 Re.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 No. 26AS issued by Income Tax Department.
- h. Goods and Service Taxes, Central Excise 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 Re.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 2019-20. Creation of cultural infrastructure includes IP Public Address System, Message display system, LED Monitors Rs. 1,33,46,992/- out of which 1st Installment is Rs. 44,59,900/- and Second Installment is Rs. 35,48,295/- are received.

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 (Bombay 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 containing 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 (Bombay 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

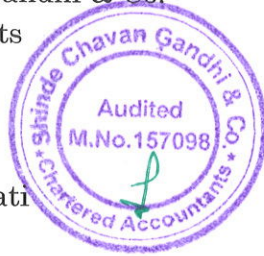
- Allocation of the Earmarked Funds is on the basis of specific directions of Devotees, as specified in the receipts.
- Income from related activities for which funds are created are credited to income account and no to respective Fund account.

14. Receipt and Payment Account of each individual 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



For Devasthan Management Committee,
Western Maharashtra, Kolhapur

[Signature]
Accountant

[Signature]
Secretary

Place: Camp Kolhapur
Date: 10th March 2021
UDIN: 21157098AAAAAH4973



**NOTES TO ACCOUNTS OF DEVASTHAN MANAGEMENT COMMITTEE,
WESTERN MAHARASHTRA, KOLHAPUR
FOR THE YEAR ENDING 31st MARCH 2020**

1. ABOUT DEVASTHAN MANAGEMENT COMMITTEE, WESTERN MAHARASHTRA, KOLHAPUR

In exercise of powers conferred by Sub Section 2 of section 56C of the Bombay Public Trusts Act, 1950, the Government of Maharashtra appointed DMC as Endowment and registered DMC under the provisions of The Maharashtra Public Trust Act (Bombay 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 14th May 1969 have been repeated twice.

Also, Vide Government of Maharashtra, Law and Judiciary Department, notification no. DMC1478/1067(195)A XII dated 27th 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) Mr.Shivaji Baburao Jadhav | Member |
| D) Mr.Rajendra Narayan Jadhav | Member |
| E) Mr.Rajaram Vishnu Garud | Member |
| F) Mr.Charudatta Ramakant Desai | Member |

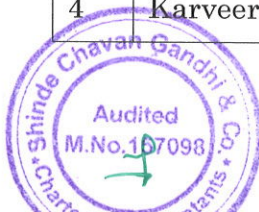
However, the trustees duly appointed by order of State Government of the respective years are reported in the Schedule IX-D of our report enclosed herewith.

4. SUB COMMITTEE

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

The Talukawise 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	No of Trusts covered under the Sub Committee
1	Radhanagri	Kolhapur	13	13
2	Bhudargad	Kolhapur	8	8
3	Kagal	Kolhapur	13	13
4	Karveer	Kolhapur	29	29



5	Shahuwadi	Kolhapur	20	20
6	Gadinglag	Kolhapur	20	63
7	Ajara	Kolhapur	12	12
8	Chandgad	Kolhapur	2	2
9	Shirol	Kolhapur	7	7
10	Ganganbawda	Kolhapur	10	10
11	Phanala	Kolhapur	63	63
12	Hatkalange	Kolhapur	23	23
13	Jat	Sangli	7	7
14	Tasgoan	Sangli	1	1
15	Miraj	Sangli	1	1
16	Kudal	Sindhudurg	Information not provided to us	
17	Sawantwadi	Sindhudurg		
18	Kankawli	Sindhudurg		
19	Vaibhav Wadi	Sindhudurg		
20	Dodamarg	Sindhudurg		
21	Vengurla	Sindhudrug		
Total Number			229	229

5. INTERNAL AUDIT REPORT

The Internal Audit was conducted by M/s Mahesh Gurav & Co. Chartered Accountants and completed for the period 01/04/2019 to 31/03/2020. The Said audit report was submitted to DMC. The 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 31st 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 24th 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 up to 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 income 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 is 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 22nd 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 14th of May 1969 and its transactions are not considered while consolidating the accounts / financial statements as at the end of year except Shri Karveer Nivasini, Shri Kedarling Jotiba Devasthan 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: 10th March 2021
UDIN: 21157098AAAAAH4973



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. 4,59,70,507/-

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. 60,88,637/-

- a. KD Pooja Shashwat Pooja Earmark Funds:** Opening balance of such fund is Rs. 1,38,51,299/- there was addition is Rs. 25,40,342/- at the end of year balance is Rs. 1,63,91,641/-.
- b. Central Government Fund for Public Add System:** Opening balance of such fund is Rs. 44,59,900/- there was addition is Rs. 35,48,295/- at the end of year balance is Rs. 80,08,195/-.
- 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. 8,02,476/-

During the year under review; there are various types of Duties and Taxes, Total addition in Duties & Taxes amounting to Rs 6,89,917/-

a) **TDS Contractor Devsthan Fund:** Opening balance of such fund is Rs. 1,365/- there was addition is Rs. 5,62,948/- at the end of year balance is Rs. 5,64,313/-.

b) **TDS Management Fund:** Opening balance of such fund is Rs. 1,00,000/- there was addition is Rs. 82,694/- at the end of year balance is Rs. 1,82,694/-.

c) **KD Vyavsay Kar:** During the year, there is addition of Rs.14,600/-, at the end of year balance is Rs. 14,600/-.

d) **KN Vyavsay Kar:** During the year, there is addition of Rs.23,500/-, at the end of year balance is Rs. 23,500/-.

e) **PT Management Fund:** During the year, there is addition of Rs.6,175/-, at the end of year balance is Rs. 6,175/-.

f) **Provident fund - Kedarling Opening Unreconciled:** Opening balance of such fund is Rs. 360/- During the year, there is no addition, at the end of year balance is Rs. 360/-.

g) **TDS Contractor Opening Unpaid:** Opening balance of such fund is Rs. 4,924/- During the year, there is no addition, at the end of year balance is Rs. 4,924/-.



h) **KN Provident Fund:** Opening balance of such fund is Rs. -90/- During the year, there is no addition, at the end of year balance is Rs. -90/-.

i) **KD Provident. M S Dabane:** Opening balance of such fund is Rs. 6,000/- During the year, there is no addition, at the end of year balance is Rs. 6,000/-.

4. Anamat (Deposit) Received Rs. 10,69,850/-

Committee has Opening Balance of Anamat (Deposit) Received of Rs. 9,75,315/- there is addition of Rs. 1,62,155/- and Repayment of Anamat (Deposit) Received of Rs. 67,620/-. At the end of the year balance of Rs. 10,69,850/-.

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

During the year, there is no addition to the Other Advances. The Other Advances balance at the end of year is Rs. 40,85,131/-.

6. Provision Rs.1,60,31,378/-

During the year under review; there are various types of Provision, Total Addition in Provision amounting to Rs. 5,54,799/-.

a) **MF Payable:** Opening balance of such fund is Rs. 1,26,37,546/- During the year, there is no addition, at the end of year balance is Rs. 1,26,37,546/-.

b) **Devsthan CPF -Fixed Deposit Payable:** Opening balance of such fund is Rs. 20,00,000/- During the year, there is no addition, at the end of year balance is Rs. 20,00,000/-.

c) **Management Fund Payable:** Opening balance of such fund is Rs. 2,74,487/- there was no addition and During the year there was deletion Rs.52,415/-, at the end of year balance is Rs. 2,22,072/-.

d) **KD Nokar Pagar Payable:** During the year, there is addition of Rs.1,250/-, at the end of year balance is Rs. 1,250/-.

j) **MF TDS Payable:** Opening balance of such fund is Rs. 4,23,200/- there was addition is Rs. 4,23,751/- at the end of year balance is Rs. 8,46,951/-.



k) **DF CPF TDS Payable:** Opening balance of such fund is Rs. 58,220/- there was addition is Rs. 97,034/- at the end of year balance is Rs. 1,55,254/-.

l) **MF CPF TDS Payable:** Opening balance of such fund is Rs. 43,093/- there was addition is Rs. 66,442/- at the end of year balance is Rs. 1,09,535/-.

m) **Nerur Upsamiti TDS Payable:** Opening balance of such fund is Rs. 37,330/- there was addition is Rs. 18,169/- at the end of year balance is Rs. 55,499/-.

e) **SD MF TDS Payable:** Opening balance of such fund is Rs. 2,703/- there was addition is Rs. 1,817/- at the end of year balance is Rs. 4,520/-.

7. Deposit Refund Payable Rs. 1,12,53,244/-

During the year under review; Opening balance of such fund is Rs. 51,33,648/- there was addition is Rs. 70,75,850/- and there was deletion of Rs. 9,56,255/- at the end of year balance is Rs. 1,12,53,244/-.

8. Amount Received against Sales of Land Rs. 6,64,11,000/-

Opening balance of such fund is Rs. 6,64,11,000/- During the year, there is no addition at the end of year balance is Rs. 6,64,11,000/-.

B. ASSETS

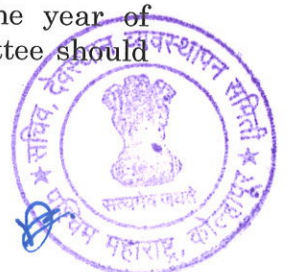
1. Immovable Properties Rs. 29,59,43,365/-

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. 33,73,60,245/-

Opening balance of Movable Properties of Rs. 32,70,54,531/- addition During the year of Rs. 1,12,85,169/- and Depreciation during the year of Rs. 9,79,455/. 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. 9,01,215/- in which is no addition and Depreciation during the year of Rs. 1,35,183/- at the end of year balance is Rs. 7,66,032/-. 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. 32,04,20,976/- in which addition of Rs. 83,76,100/- and at the end of year balance is Rs. 32,87,87,076/-.
- c) **Furniture & Fixture:** During the year under review there is opening balance of Rs. 21,00,480/- in which addition of Rs. 6,18,380/- and Depreciation during the year of Rs.2,19,290/- at the end of year balance is Rs. 24,99,570/-.
- d) **Computer Software & Printer:** During the year under review there is opening balance of Rs. 1,96,697/- in which addition of Rs. 14,63,200/- and Depreciation during the year of Rs.78,679/- at the end of year balance is Rs. 15,81,218/-.
- 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. 35,71,537/-.
- 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.9,03,64,624/-

During the year under review there is opening balance of Rs. 8,43,00,199/- in which addition of Rs. 60,64,425/- at the end of year balance is Rs.9,03,64,624/- This increase is mainly in Building Construction.

4. Investments Rs.1,27,26,91,417/-

During the year under review there is opening balance of Rs.69,18,62,063/-, in which addition of Rs. 1,06,04,68,142/- And Matured during the year Rs. 47,96,38,788/- at the end of year balance is Rs.1,27,26,91,417/- Investments are including in mostly Fixed Deposit.

5. Deposits Rs. 50,28,396/-

During the year under review there is opening balance of Rs4,72,399/-; in which addition of Rs.45,45,997/- at the end of year balance is Rs.50,28,396/-. Deposits holds with M.S.E.B – Deposit, Kn Telephone Deposit, BG Pani Connection Deposit, Electricity Deposit- Tramboli, Kn Pathalogy Lab Deposit, Telephone Deposit- Karveerniwasini.



6. Loans and Advances Rs.2,96,97,621/-

During the year under review there is opening balance of Rs 70,47,182/-; in which addition of Rs.2,55,49,328/- and repayment of advances of Rs. 28,98,889/- at the end of year balance is Rs.2,96,97,621/-. Loans & Advances Includes Final Tasalmat and Employees Advance.

7. Other Current Assets Rs.3,26,23,788/-

During the year under review there is opening balance of Rs.2,43,80,090/- in which addition of Rs. 82,45,121/-. And deletion during the year Rs. 1,423/-, at the end of year balance is Rs 3,26,23,788/-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, KD Parking Bhade Receivable.

8. Stock in Hand Rs.2,95,558/-

Consumable Stock mainly includes stock of Annachattra Stock and Saree Stock. etc.with various Departments were physically verified by Head of the Department as on 31/03/2020.

9. Cash in Hand Rs.39,680/-

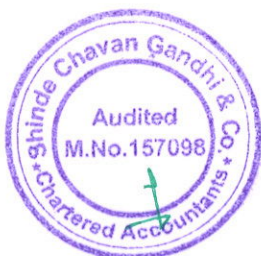
As per Balance Sheet there is cash balance of Rs 39,680/- which is in agreement with the physical cash balance as on 31/03/2020 which was verified by Committee officials.

10. Bank Accounts Rs.4,26,79,233/-

There is bank balance at the end of year is Rs. 4,26,79,233/-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.11,56,17,433/-.



D. INCOME

During the year under review, Committee has received gross receipts amounting to Rs.23,33,97,169/-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

I) COMPARATIVE POSITION OF THE TRUST

(Amount in Rupees)

Sr. No.	Particulars	31/03/2019	31/03/2020	Increase/ (Decrease)	Increase/ (Decrease) in (%)
1	Trust Corpus Fund	55,95,36,977	55,95,36,977	0.00	0%
2	Other Earmarked Fund	3,98,81,870	4,59,70,507	60,88,637	15.26%
3	Immovable Property	29,59,43,365	29,59,43,365	0.00	0%
4	Investment	69,18,62,063	1,27,26,91,418	58,08,29,355	83.95%
5	Surplus	14,65,21,394	11,77,79,736	(2,87,41,658)	(19.62%)



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	04/06/2019	5
2	Committee Meeting	31/08/2019	5
3	Committee Meeting	11/11/2019	6
4	Committee Meeting	16/12/2019	6
5	Committee Meeting	28/02/2019	6

III) BOOKS & RECORDS AND ITS MANAGEMENT

- A. It is observed that DMC has not recorded the Income receivable And Expenses Payable 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 Maharashtra Public Trusts Act, 2011 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 auditorsof state government.
- C. The Books of Accounts and records of the Devasthans which are govern by sub-committee have been 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



- c. Accounts statements of Devasthanans 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 Tharavno. 13 dated 2/7/2015 vide Rules and Regulations no. F, The Sub-committee has to keep Books of Accounts of Their appointed Devasthanans. 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.**

1. 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	
Total Number			229	8

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

2. In Case of Sub- committees appointed to look after the operation and management of various devasthanans 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 Widetharav 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. I 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) AUDIT & COMPLIANCES

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

Observation:

- 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

V) MOVABLE & IMMOVABLE PROPERTY & ITS RECORDS AND MANAGEMENT

- a. It is observed that, the Register for Movable and Immovable properties-
- The immovable properties register is Partly Maintained as well as the DMC is under the Process of Compilation of data of properties.
 - 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 quantified. this asset should be shown in the balance sheet at a nominal value i.e. Re.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 at audit we report that, even after the validity period of Agreement was expired. DMC has not renewed the agreement or take possession of said property.

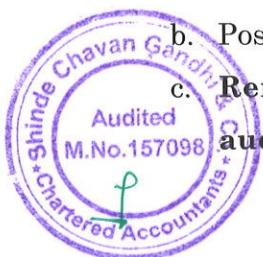
- d. As per regulation no. 7 and 8 of para 1 of 21 chapter VII (Accounts and Budget) of DMC made under section 56S of the Maharashtra Public Trust Act, 1950, DMC has to keep Rent Book and Demand Register of land Rents and Details thereof. same is not Complied by DMC.

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

Sr. No.	Name of the Taluka	Name of the District	No. of Tenements (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
Total			395

It is also observed that –

- a. Revised Rent / lease Agreements is not made by DMC.
b. Possession is not Taken by DMC;
c. **Rent/ lease agreements at Sindhudurg district are not provided to us for**



audit



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

As per the Statements Received at audit, DMC has not Recovered Rent as under-

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	
			Total	14,97,233/-

Also it should be noted that –

- 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 till the audit period.
- 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

VI) PHYSICAL VERIFICATION

Physical Cash Verification as on 31/03/2020

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. 39,680/- as on 31/03/2020 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, KayamTassalmat, NavratraTassalmat-

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. but proper record of issued receipt book are not maintained.



c. Kedarling Devasthan Donation Books

While checking of the Donation books it is observed that receipts are over written i.e. Receipt No. 29738 Date. 08/06/2019. Hence, it is recommended that amount should not be over written and it is to be written in Words also.

d. GOLD AND ORNAMENT

- a) 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.
- b) There was record of Gold & Ornaments in 471 temples including Shree Kedarling, Karveer Nivasini Mahalaxmi and Kolhapur City and Gramin area.
- c) In Other than Kedarling, KarveerNivasini Mahalaxmi Temple Gold & Ornaments Record and Valuation is not seen to be done by the DMC
- d) 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.

VII) 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.: 9860, Date of Receipt: 28/11/2019, Sr. No. in
Donation Register: 219**

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. as per Receipt DMC has recorded 2 Gold Wati but as per Physical Verification there was 2 Gold Wati and 4 Gold Mani's. Here was short recording of 4 Mani's.

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



ii. Donation Receipt No.: 9867, Date of Receipt: 30/11/2019, Sr. No. in Donation Register: 222

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. as per Receipt DMC has recorded 2 Gold Wati but as per Physical Verification there was 2 Gold Wati and 4 Gold Mani's. Here was short recording of 4 Mani's. As per gold valuation report value is Rs. 500/- (approx.)

VIII) VARIOUS STOCK AND ITS VERIFICATION

a. Stock Register of Electrical Department

During the verification it has been observed that there was 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 contain 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 Karveer niwasini 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

IX) 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

X) CCTV SECTION

a. CCTV Security Department Fixed Asset Verification:

- i. Security policy need 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)

XI) 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 includes IP Public Address system, Message Display System, LCD Minitors. out of which Total Amount is received of Rs. 80,08,195/-. but remaining amount of grant is still pending due to non-satisfying conditions as per the Grant sanction letter which are as follows;

- 1. Separate Bank Account is not maintained by the DMC
- 2. Project is not completed by DMC within 1 year.

XII) LEGAL MATTERS

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



We Observed 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

XIII) BANK BALANCE CONFIRMATION

a. P.L.A. KankawaliRs. 5,382.37/- Dr.

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

b. P.L.A. SawantwadiRs. 16,89,552.51/- Dr.

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

c. P.L.A. VengurlaRs. 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.

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

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

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

- Above bank ledger is showing debit balance from 01/04/2018 but bank statement for confirmation of balance is not provided.

XIV) 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.



XV) INVESTMENT

A. Fixed Deposit:

Investment details are not provided to us for audit (Investment made during the year and Investment Matured during the year list are not provided to us for audit. Hence we are not able to comment on it.

- B. It is observed that 3% conversion loan amount of RS.7,440/- is not repayable 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 its is not recognized as contingent liability in the books of accounts. etails 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.

XVI) AMOUNT INVESTED IN CO-OPERATIVE BANK

The trust has deposited money in Co-operative Banks of Rs. 14,33,69,223/- which is excess than the approved limits as specified by the State Government, but till audit date such deposit amount are matured and deposited in bank.

XVII) INSURANCE

a. 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.



XVIII) DEPRECIATION

DMC has purchased Computers and Danpeti during F.Y. 2019-20 amounting to Rs. 14,63,200/- and Rs. 99,120/- respectively but in respect of which Depreciation is not charged as per the provisions of the Income Tax Act, 1961 on both addition in fixed assets. Due to which non-charging of depreciation income and expenditure is overvalued amounting to Rs. 3,02,552/-.

XIX) TDS RECEIVABLE

TDS AS PER 26AS - The total Income Tax TDS deducted and receivable from Income Tax Department is Rs. 2,96,25,188.33/-

Sr.	Year	Amount of TDS
1	2012-13 to 2017-18	1,49,99,118
2	2018-19	77,18,005
3	2019-20	69,08,064
	Total	2,96,25,188.33

XX) TDS PAYABLE:

DMC has not provided acknowledgement of Tax Deducted at Source Return for our verification for the period 01-04-2019 to 31-03-2020. Hence, we are unable to comment on it.

XXI) INCOME TAX COMPLIANCE

a. Income Tax Return

1. Devasthan Management Committee has filled income tax return, for FY 2019- 20 as on 30/12/2020
2. As per form 26AS of FY 2019-20, Total Specified Financial transaction (SFT) Transactions shown of Rs. 53,42,70,357/- which include Rs. 5,91,72,137/- relating to Cash Deposit and Rs. 47,50,98,220/- 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) as 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.

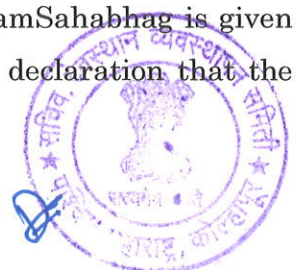
XXII) OTHER IMPORTANT OBSERVATIONS

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 consolidated financial statements. But TDS received on interest of fixed deposits of contributory provident fund is recorded and taken into consideration in this consolidated financial statement.
 - ii. Contributory fund is transferred to employee's 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 DevalayaBandhkam Nidhi was given to various devasthans total amounting to Rs. 21,25,080/- (From April 2019 to March 2020).

It is further informed to us that the said DevalayaBandhkamSahabdhag is given to devasthans / devasthanssub 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

d. Lab Rent

DMC has taken place on rent basis from Gayan Deval Club for Opening of LAB but till the date of audit report no sanction is received for opening a lab. DMC had paid deposit amount of Rs. 45,00,000/-and DMC are paying rent of Rs. 50,000/- each month along with GST of Rs. 9,000/-. it is observed that the said premises is not in use, even though DMC is paying rent regularly.

XXIII) TENDER VERIFICATION

a) M. S. Nasipude (Naralkharedi): During the F.Y. 2019-20 DMC has purchased Naral for Shree Karveer Nivasini Mandir and other local temples but there were tenders are not called and tender process is not followed by DMC for purchase of Naral.

b) Play Back Multimedia Services (L.E.D. Wall): During the F.Y. 2019-20 DMC taken LED Walls on Rent amounting to Rs. 3,27,760/- 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.



XXIV) QUOTATION

DMC has given Tassalmat to Shri Kedarling Devasthan and Shri Karveer Nivasini 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/-.

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: 21157098AAAAAH4973



For Devasthan Management Committee,
Western Maharashtra, Kolhapur

Dubey

Accountant

Mh

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 31/03/2020 and same is verified by Accountant & Secretary of the Devasthan Management Committee. Physical cash balance is Rs. 39,680/- and it is found as per cash book of the Devasthan Management Committee as on 31/03/2020.

INVESTMENT

We certify that following is the Investment balance available in Devasthan Management Committee as on 31/03/2020 and same is verified by Accountant & Secretary of the Committee. Investment balance is Rs. 127,26,91,417/- and it is found as per books of accounts of the Devasthan Management Committee as on 31/03/2020.

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)

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

BANK BALANCE

We certify that following is the bank balance available in Devasthan Management Committee as on 31/03/2020 and same is verified by Accountant & Secretary of the Devasthan Management Committee. Bank balance is Rs. 4,26,79,233/- and it is found as per books accounts of the Devasthan Management Committee as on 31/03/2020.

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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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 2019-20

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, 2020 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. 4,59,70,507/-

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. 60,88,637/-



3. Duties & Taxes Rs. 8,02,476/-

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.1,12,559/- there is addition deduction during the year of Rs. 84,08,163/- and total payment made during the year of Rs. 77,18,246/- At the end of the year balance of Rs. 8,02,476/-.

4. Anamat (Deposit) Received Rs. 10,69,850/-

Committee has Opening Balance of Anamat (Deposit) Received of Rs. 9,75,315/- there is addition of Rs. 1,62,155/- and Repayment of Anamat (Deposit) Received of Rs. 67,620/-. At the end of the year balance of Rs. 10,69,850/-.

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

During the year, there is no addition to the Other Advances. The Other Advances balance at the end of year is Rs. 40,85,131/-.

6. Provision Rs.1,60,31,378/-

During the year under review; there are various types of Provision, Total Addition in Provision amounting to Rs. 1,72,65,032/-.

a) MF Payable: Opening balance of such fund is Rs. 1,26,37,546/- During the year, there is no addition, at the end of year balance is Rs. 1,26,37,546/-.

b) Devsthan CPF -Fixed Deposit Payable: Opening balance of such fund is Rs. 2,00,000/- During the year, there is no addition, at the end of year balance is Rs. 2,00,000/-.

c) Management Fund Payable: Opening balance of such fund is Rs. 2,47,487/- there was addition is Rs. 23,51,749/- at the end of year balance is Rs. 26,26,236/-.

d) KD Nokar Pagar Payable: During the year, there is addition of Rs.1,250/-, at the end of year balance is Rs. 1,250/-.

a) MF TDS Payable: Opening balance of such fund is Rs. 4,23,200/- there was addition is Rs. 4,23,751/- at the end of year balance is Rs. 8,46,951/-.

b) DF CPF TDS Payable: Opening balance of such fund is Rs. 58,220/- there was addition is Rs. 97,034/- at the end of year balance is Rs. 1,55,254/-.



- c) **MF CPF TDS Payable:** Opening balance of such fund is Rs. 43,093/- there was addition is Rs. 66,442/- at the end of year balance is Rs. 1,09,535/-.
- d) **Nerur Upsamiti TDS Payable:** Opening balance of such fund is Rs. 37,330/- there was addition is Rs. 18,169/- at the end of year balance is Rs. 55,499/-.
- e) **SD MF TDS Payable:** Opening balance of such fund is Rs. 2,703/- there was addition is Rs. 1,817/- at the end of year balance is Rs. 4,520/-.

7. Deposit Refund Payable Rs. 1,12,53,244/-

During the year under review; Opening balance of such fund is Rs. 51,33,648/-there was addition is Rs. 9,56,255/- at the end of year balance is Rs. 1,12,53,244/-.

8. Amount Received against Sales of Land Rs. 6,64,11,000/-

Opening balance of such fund is Rs. 6,64,11,000/- During the year, there is no addition at the end of year balance is Rs. 6,64,11,000/-.

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 Proerties Rs. 33,73,60,245/-

Opening balance of Movable Properties of Rs. 32,70,54,531/- addition During the year of Rs.1,12,85,169/- and Depreciation during the year of Rs. 9,79,455/. 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. 9,01,215/- in which is no addition and Depreciation during the year of Rs.1,35,183/- at the end of year balance is Rs. 7,66,032/-. 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. 32,04,20,976/- in which addition of Rs. 83,76,100/- and at the end of year balance is Rs. 32,87,87,076/-.
- c) **Furniture & Fixture:** During the year under review there is opening balance of Rs. 21,00,480/- in which addition of Rs. 6,18,380/- and Depreciation during the year of Rs.2,19,290/- at the end of year balance is Rs. 24,99,570/-.



- d) **Computer Software & Printer:** During the year under review there is opening balance of Rs. 1,96,697/- in which addition of Rs. 14,63,200/- and Depreciation during the year of Rs.78,679/- at the end of year balance is Rs. 15,81,218/-.
- 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. 35,71,537/-.
- 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.9,03,64,624/-

During the year under review there is opening balance of Rs. 8,43,00,199/- in which addition of Rs. 60,64,425/- at the end of year balance is Rs.9,03,64,624/- This increase is mainly in Building Construction.

4. Investments Rs.1,27,26,91,417/-

During the year under review there is opening balance of Rs.69,18,62,063/-, in which addition of Rs. 1,06,04,68,142/- at the end of year balance is Rs.1,27,26,91,417/- Investments are including in mostly Fixed Deposit.

5. Deposits Rs. 50,28,396/-

During the year under review there is opening balance of Rs4,72,399/-; in which addition of Rs.45,45,997/- at the end of year balance is Rs.50,28,396/- Deposits holds with M.S.E.B – Deposit, Kn Telephone Deposit, BG Pani Connection Deposit, Electricity Deposit- Tramboli, Kn Pathalogy Lab Deposit, Telephone Deposit- Karveerniwasini.

6. Loans and Advances Rs.2,96,97,621/-

During the year under review there is opening balance of Rs 70,47,182/-; in which addition of Rs.2,55,49,328/- and repayment of advances of Rs. 28,98,889/- at the end of year balance is Rs.2,96,97,621/- Loans & Advances Includes Final Tasalmat and Employees Advance.

7. Other Current Assets Rs.3,26,23,788/-

During the year under review there is opening balance of Rs.2,43,80,090/- in which addition of Rs. 82,45,121/- at the end of year balance is Rs 3,26,23,788/-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, KD Parking Bhade Receivable.



8. Stock in Hand Rs.2,95,558/-

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. 39,680/-

As per Balance Sheet there is cash balance of Rs 39,680/- which is in agreement with the physical cash balance as on 31/03/2020 which was verified by our Committee officials.

10. Bank Accounts Rs. 4,26,79,233/-

There is bank balance at the end of year is Rs. 4,26,79,233 /-for all units. We verify it and confirm that Bank balance is properly reconciled.

C. INCOME:

Donation in kind received at the counters such as Gold, Silver, Copper, Brass, Cloth and any other articles are treated as Income from Other Sources. Valuation amount of Donation 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 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 that specific purpose. 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. 21,25,080/- (From April 2019 to March 2020). 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. 14,33,69,223/- 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 Conytributory fund is transferred to employee contributory fund account on monthly basis.
2. PF amount of all employee is 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-COMMITTES:

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:

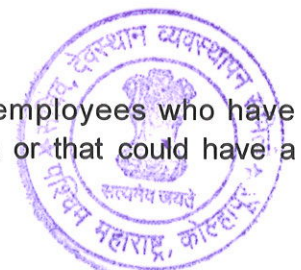
1. There was record of Gold & Ornaments in 471 temples including Shree Kedarling, Karveer Nivasini Mahalaxmi and Kolhapur City and Gramin area till March 2017
2. In Other than Kedarling, Karveer Nivasini Mahalaxmi Temple Gold & Ornaments Record and Valuation is not done by the DMC from April 2017.

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 process in under work in 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	Total Pending Claims	143

- 2 We confirm the 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

