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DEVASTHAN MANAGEMENT COMMITTEE
WESTERN MAHARASHTRA, KOLHAPUR

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

STATUTORY AUDIT REPORT

Financial Year 2020-21

For the Period
01/04/2020 to 31/03/2021

SHINDE CHAVAN GANDHI & CO.

Chartered Accountants

**Office number 1504 & 1505, 15th Floor,
Kumar Surabhi Apartments, Opp Saibaba Mandir,
Pune Satara Road, Swargate, Pune-411009**

Contact No. : +91 9764541408

Email: apurva@cascg.in



**Shinde Chavan Gandhi
And Company**

Chartered Accountants

Latur | Osmanabad | Pune | Mumbai | Delhi

Pune Office:

1504 & 1505, 15th Floor,
Kumar Surbhi Apartment, Opp. Saibaba Mandir,
Pune Satara Road, Swargate, Pune-411009
Mobile: +91 77208 55500 | Email: akshar@cascg.in
www.cascg.in

Date: 5th May, 2022

To,

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

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 2020-21.

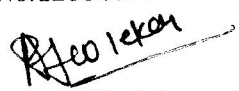
We have conducted & completed the Statutory Audit for the Period from 01/04/2020 to 31/03/2021 and the detailed Statutory Audit Report has been annexed herewith for your perusal.

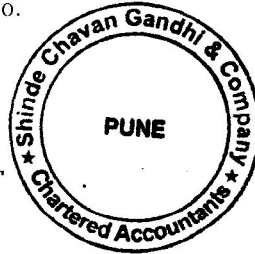
We are very much thankful towards the management, Concerned Head of Departments, staff etc. for extending the friendly Co-operation and feedback during the course of Audit.

Kindly accept the same on record and acknowledge us.

Thanking you,

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


CA Apurva Yeolekar
Partner
M.No.152139



Encl: - Statutory Audit Report for the Financial Year 2020-21.

CC:-

- 1) Hon, Principal Secretary, Law & Juridical Department, Mantralay, Mumbai.



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INDEPENDENT AUDITOR'S REPORT

To,

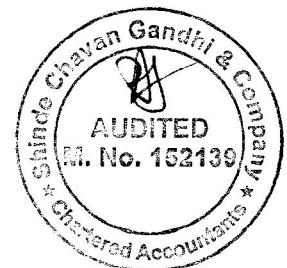
- 1) Devasthan Management Committee Western Maharashtra, Kolhapur
- 2) Joint Charity Commissioner, Kolhapur Region, Kolhapur

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 on March 31, 2021, and the Statement of Income and Expenditure Account for the year 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 generally accepted Accounting Principles 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, accuracy and the 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.





Shinde Chavan Gandhi And Company

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Auditor's Responsibility

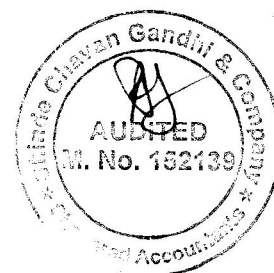
Our responsibility is to express an opinion on these financial statements based on our audit.

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 auditor's 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 evidences we have obtained are sufficient and appropriate to provide a basis for our Audit opinion on the financial instruments subject to our qualifications.





**Shinde Chavan Gandhi
And Company**

Chartered Accountants

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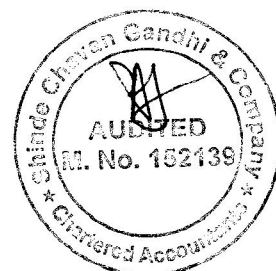
Basis for Qualified Opinion

- 1. The Committee has not accounted; Provision for Gratuity and Leave Encashment as require by the Accounting standard 15 of ICAI. also Actuarial Valuation report from Independent Actuary as per para 49 of AS 15. Hence the amount of closing value of defined benefit obligation and fair value of planned assets is not recognized in financial statements.*
- 2. Our Audit report does not cover the Audit of management fund and the temples where separate sub-committees are formed by the DMC.*
- 3. Rent Receivable from various lease holder (tenancy) not recognized as per AS 9 i.e. revenue recognition. Only rent Received is recognized as an income in financial statement. As in many cases rent agreements have not been renewed hence, we are unable to quantify effects on financial statements.*
- 4. Donations received in Kind during the year like gold, silver, jewelry and other precious metals, saree are not recognized in books of accounts. The valuation of precious metals, as on 31st March, 2021 was not done till the date of audit hence, we are unable to quantify effects on financial statements. The deficit as per income and expenditure account is overstated.*

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 on March 31, 2021





Shinde Chavan Gandhi And Company

Chartered Accountants

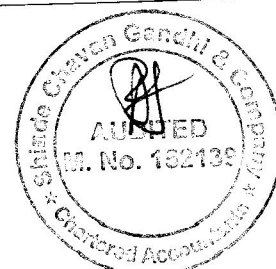
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- (b) In the case of the Income and Expenditure Account, of the deficit for the year ended as on that date; March 31, 2021.

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 Movable 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.



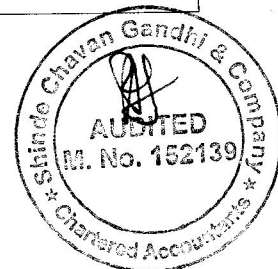


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f.	Whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him?	Yes
g.	Whether any property or funds of the trust were applied for any objects or purposes other than the object or purpose of the Trust?	No Refer Statement II
h.	The amounts Outstanding for more than one year and the amounts written off, if any	Amount of Rs. 40,89,936/-
i.	Whether tenders were invited for Repairs or construction involving expenditure exceeding Rs. 5000/-?	No, The Trust Invites Tenders for Major Repairs and Construction Only.
j.	Whether any money of the Public Trust has been invested contrary to the provisions of Section 35?	Yes The trust has deposited money in Co-operative Banks in excess than the approved limits as specified by the State Government. (Refer Statement 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	Yes Refer Statement II



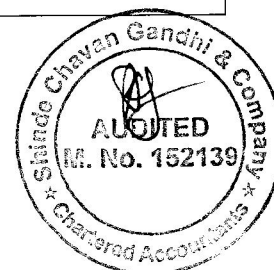


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	misconduct on the part of the trustee or any other person while in the management of the trust?	
m.	Whether the budget has been filed in the form provided by Rule 16A?	Yes
n.	Whether the Maximum or Minimum number of the Trustees is Maintained?	Yes, 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 FY 2020-21 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. There is no signature of Chairman on 4 th Meeting held on 9 th March 2021.
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 partly complied.
t.	Any special matter, which the Auditor may think	Yes.





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	fit or necessary to bring the notice of the Deputy or Assistant Charity Commissioner.	Expenditures incurred for social cause viz. Donation for floods & Covid-19 pandemic without Specific permission of Law & Judiciary Department, Government of Maharashtra
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For Shinde Chavan Gandhi & Co.
Chartered Accountants
Firm Registration No. 129980W

A. Yeolekar

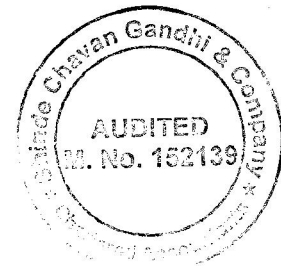
CA Apurva R. Yeolekar
Partner

Membership No. 152139

Place: Camp Kolhapur

Date: 5th May, 2022

UDIN: 22152139AIMKIO8588



SCHEDULE IX-C
STATEMENT OF INCOME OF THE PUBLIC TRUST LIABLE TO CONTRIBUTION FOR THE YEAR
ENDING ON 31st MARCH 2021

[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) 128,153,025
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.	30,418,954
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.	Schedule No.U 35,147.00
b)	Ground Rent payable to the superior landlord	-
c)	Insurance premia	-
d)	Repairs at 10 percent of gross rent of buildings.	-
e)	Cost of collection at 4 percent of gross rent of buildings let out.	-
x)	Cost of collection of income or receipt from securitites, stocks, etc at 1 percent of such income	-
xi)	Deductions on account of repairs in respect of buildings not rented & yielding no income, at 10 percent of the estimated gross annual rent.	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

Shivraj

Secretary

[Signature]

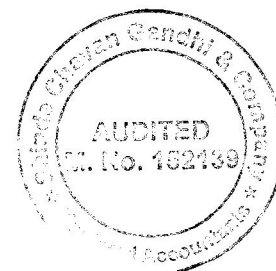
Chairman

Place: Camp Kolhapur
Date: 05th of May. 2022
UDIN: 22152139AIMKIO8588

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

[Signature]

CA Apurva R. Yeolekar
Partner
M. No. 152139



“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 2021

Sr. No.	Particulars	Details		
1	Name of the Trust	DEVASTHAN MANAGMENT COMMITTEE 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.MaheshBalasahebJadhav		ANTPJ3253C	
i	Mrs.VaishaliRejeshKshirsagar		ANUPK0740N	
iii	Mr.ShivajiBaburaoJadhav		AAYPJ6077C	
iv	Mr.Rajendra Narayan Jadhav		AFBPJ4911R	
v	Mr.Rajaram Vishnu Garud		ATSPG5137H	
vi	Mr.CharudattaRamakant 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).

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

Apurva R. Yeolekar

CA Apurva R. Yeolekar
Partner
M. No.152139

Place: Camp Kolhapur
Date: 5th May 2022
UDIN: 22152139AIMKIO8588



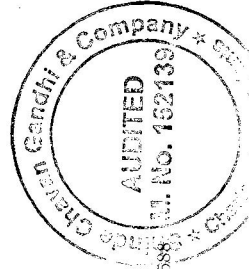
Schedule VIII
vide Rule 17(1)
DEVASTHAN MANAGEMENT COMMITTEE WESTERN MAHARASHTRA, KOLHAPUR
BALANCE SHEET AS ON 31.03.2021

FUNDS AND LIABILITIES	Sch	31.03.2021	31.03.2020	PROPERTY AND ASSETS	Sch	31.03.2021	31.03.2020
Trust Fund and Corpus Balance as per Last Balance Sheet Adjustment During the Year Donations received		559,536,977.00	559,536,977.00	Immovable Assets(At Cost) Land & Building	D	296,678,821.00	296,358,422.00
Other Earmarked Funds Donation For Renovation Fund Earmarked Donation for Poojavidhi Dharmashala at Nrusinhwadi, Kolhapur Jilba Niyojan Samiti for (Karveernivashini) Grant	A B	44,239,936.00 18,851,536.00	28,590,305.00 17,380,202.00	CAPITAL WORK IN PROGRESS Movable Properties(At Cost) Furniture & fixtures Live Stock Gold & Silver Jewellery	E F G H	92,249,124.00 8,519,392.00 144,812.00 328,797,075.81	90,364,624.00 8,003,300.00 144,812.00 328,797,075.81
Loans(Secured or Unsecured) From Trustees From Members		-	-	Investments Fixed Deposits 3% Conversion Loan, 1946 UTI treasury advantage Fund	I J K	1,270,593,897.05 7,440.00 107,286.67	1,272,583,977.95 7,440.00 100,000.00
Liabilities Duties & Taxes Provisions MF Payable MF Fixed Deposit Payable Devasthan CPF Fixed Deposit Payable Sindu. MF Fixed Deposit Payable		830,413.72 15,379,270.44	802,476.00 14,859,618.44	Loans(Secured or Unsecured) Advances To Tasalmat To Employees	L M	51,429,530.50 6,791,949.00	28,983,604.50 714,017.00
Amount Received Against Sale Of Land		66,411,000.00	66,411,000.00	Income Outstanding With Government Authorities (TDS)	N	26,534,898.46	29,625,188.33
Deposit Refund Payable		22,227,755.90	19,985,308.20	Deposit Electricity Deposit	O	5,118,395.67	5,028,395.67
Income and Expenditure Account Balance as per Last Balance Sheet Less: Appropriation If Any Add: Surplus/Deficit during the year	c	1,399,157,950.19 1,447,639.94	1,281,378,213.86 117,779,736.33	Current Assets Cash & Bank Balances	P Q	5,976,926.00 32,237,651.15	3,294,066.75 42,718,912.82
Total Rs.		2,125,187,199.31	2,106,723,836.83	Total Rs.		2,125,187,199.31	2,106,723,836.83

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

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

CA Apurva R. Yeolekar
Partner
M. No. 152139
Place : Camp Kolhapur
Date: 05th May, 2022
UDIN: 22152139AIMK108588



For and behalf of
Devasthan Management Committee Western Maharashtra, Kolhapur

Mr. Dhruvashil S. Tivale
Accountant

Mr. Shivraj B. Naikwade
Secretary

Mr. Rahul A. Rakhawar
Administrator, Collector Kolhapur



Schedule IX
vide Rule 17(1)
DEVASTHAN MANAGEMENT COMMITTEE WESTERN MAHARASHTRA, KOLHAPUR
INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2020 TO 31.03.2021

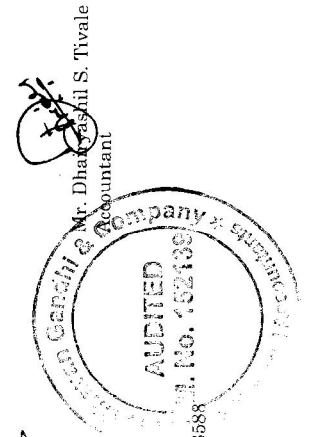
EXPENDITURE	Sch.	CY 2020-21	PY 2019-20	INCOME	Sch.	CY 2020-21	PY 2019-20
To Expenditure on Respect of Properties: Rent, Taxes & Cesses	R	2,036,043.00	4,891,862.00	By Rent	Y	6,015,186.00	9,717,970.00
Repairs & Maintenance	S	36,694,289.00	37,611,415.00	By Interest	Z	59,502,690.55	75,712,607.05
Salaries		34,214.00	31,692.00	By Donations in Cash or Kind	AA	58,935,578.95	138,465,340.97
Insurance		1,762,975.00	979,455.00	By Other Income	AB	3,699,569.00	9,501,251.00
Depreciation	T	32,236,126.00	8,604,566.00				
Other Expenses			26,536,882.00				
To Establishment Expenses	U	28,718,935.72					
To Remuneration to Trustees	V	5,496,189.00	19,618,522.00				
To Religious Expenses							
To Legal Expenses	W	164,500.00	766,727.00				
To Audit Fees		914,500.00	1,372,400.00				
To Reserve fund / Specific Fund		21,173,772.00	14,824,499.00				
To Miscellaneous Expenses	X	369,120.72	379,412.69				
To Expenditure on Objects of the Trust							
To Other Charitable Objects							
To Surplus/ Deficit carried to Balance Sheet		1,447,639.94	117,779,736.33				
Total Rs.		128,153,024.50	233,397,169.02	Total Rs.		128,153,024.50	233,397,169.02

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

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

For and behalf of
Devasthan Management Committee Western Maharashtra, Kolhapur

CA Apurva R. Yeolekar
Partner
M. No. 152139
Place : Camp Kolhapur
Date: 05th May, 2022
UDIN: 22152139AIMK108588



Mr. Rahul A. Rekharwar
Administrator, Collector Kolhapur

Mr. Shivraj B. Naikwade
Secretary

SCHEDULE NO.A
OTHER EARMARKED FUNDS (Donation For Renovation Fund)

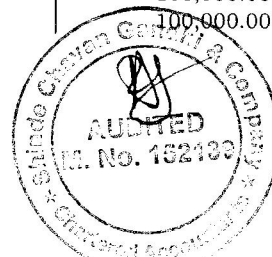
Sr no	Particulars	CY 2020-21	PY 2019-20
1	Donation For Renovation Fund KD	8,582,110.00	8,582,110.00
2	Central Government Fund For Public Add System	3,465,003.00	8,008,195.00
3	Dharmshala At Narsinhwadi Kolhapur	2,500,000.00	2,500,000.00
4	Jilha Niyojan Samiti (For Karveernivasini) Grant	9,500,000.00	9,500,000.00
5	Jotiba Vikas Arakhada Jilha Niyojan Samitti for (Kedarling) Gr	15,772,823.00	-
6	KD Prayatan Vikas (Bagichya Gov.Fund)	4,420,000.00	-
	Total	44,239,936.00	28,590,305.00

SCHEDULE NO.B
Earmarked Donation for Poojavidhi

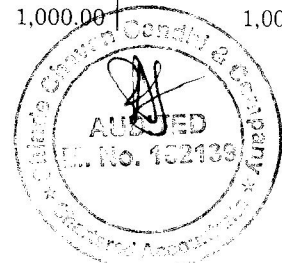
Sr no	Particulars	CY 2020-21	PY 2019-20
1	KD Pooja Vidhi Thev	978,560.00	978,560.00
2	KN Pooja Shashwat Pooja Earmark Funds	17,862,975.00	16,391,641.00
3	Other earmarked funds	10,001.00	10,001.00
	Total	18,851,536.00	17,380,202.00

SCHEDULE NO.C
Deposit Refund Payable

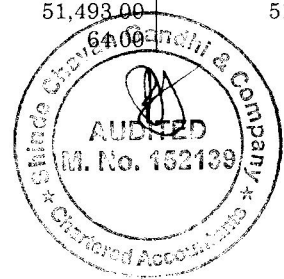
Sr no	Particulars	CY 2020-21	PY 2019-20
1	3D Envoirement Services pune Deposit	10,000.00	10,000.00
2	Adhyaksh Devrwadi	240.00	240.00
3	Adhyaksh Hanuman Jirno. Samiti Chipari	1,156.00	1,156.00
4	Adhyaksh Herle	1,730.00	1,730.00
5	Adhyaksh Jotirling Devalay Magaoli	505.00	505.00
6	Adhyaksh Kadgaon	1,531.00	1,531.00
7	Adhyaksh Kanchikamkoti Point Trust	10,000.00	10,000.00
8	Adhyaksh Piral	1,624.00	1,624.00
9	A G Khade	290.00	290.00
10	A K Jadhav	88.00	88.00
11	Akshay Bhoi Deposit	32,944.00	-
12	Amol Bidkar Diposit	58,000.00	58,000.00
13	Anant T Mug	10,000.00	10,000.00
14	Anil Adik Deposit	66,740.00	61,497.00
15	Anil Mitake	140,000.00	-
16	A One Decoration	30,000.00	30,000.00
17	Appasaheb Parit	5,000.00	5,000.00
18	Arun L Naik	242.00	242.00
19	Ashirwad Construction	11,607.00	11,607.00
20	Aslam Page	3,000.00	3,000.00
21	Bajaj Electricals Deposit	1,821,071.00	1,821,071.00
22	Bandu P Patil	5,000.00	5,000.00
23	Bhadrakali Industries Satara Deposit	29,881.00	29,881.00
24	Bhagawan Jadhav	142,469.00	142,469.00
25	Bhagwan Shirodkar	11,831.00	11,831.00
26	Bhagyashree Fabricaters	1,110.00	1,110.00
27	B R Khorpade	197.00	197.00
28	Chandunath Bhosale	115.00	115.00
29	Colour Corner	82,182.00	82,182.00
30	D A Kandekar	35.00	35.00
31	Dashrath G Mogane Devarwadi	5,000.00	5,000.00
32	Dattaprasad & Co.	138.00	138.00
33	Dattatry S Sutar	500.00	500.00
34	Dayanand Kambale	708.00	708.00
35	Deposit. Rohan P Patil	18,778.00	18,778.00
36	Deposit. Vinod khondre	30,000.00	-
37	Devasthan Deposit. Akash Chavan	100,000.00	100,000.00
38	Devasthan Deposit. Bhagavatilal Dangi	100,000.00	100,000.00



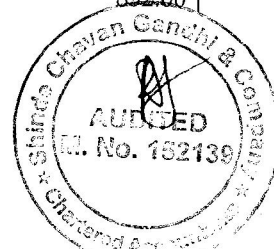
39	Devasthan Deposit. M/s Sara I T Resources	3,187,500.00	3,187,500.00
40	Devasthan Deposit. Prakash Chavan	100,000.00	100,000.00
41	Devasthan Deposit. Vinay Niropi	100,000.00	100,000.00
42	Devasthan Deposit. Yashraj Fabricators	1,405.00	1,405.00
43	Devasthan Tender. Aanappa H Bhogan	7,500.00	7,500.00
44	Devasthan Tender. Balaram Karade	12,000.00	12,000.00
45	Devasthan Tender. Sara Plast	10,500.00	10,500.00
46	Devasthan Tender. Shashikant S Jadhav	2,900.00	2,900.00
47	Devasthan Tender. Vithal M Gundap	7,000.00	7,000.00
48	Dev. Tender. Universal Developers Gokul ShirgaonDepoist	9,248.00	9,248.00
49	DF Deposit. Rajendra Patil	3,000.00	3,000.00
50	DF Tender Bayana G M Aadhav	19,500.00	-
51	Dhanaji Chougale	100,000.00	100,000.00
52	Dhananjay Kulkarni	708.00	708.00
53	D S Bapshete	5,000.00	5,000.00
54	D S Kashid	5,000.00	5,000.00
55	Eknath Gurav	30,000.00	30,000.00
56	Fine Arts Paint	40.00	40.00
57	Ganpati Mestri	1,981.00	1,981.00
58	Gram Panchayat Nimarule	284.00	284.00
59	Gram Panchayat Patgaon	185.00	185.00
60	Gram Panchayat PatgaSarpanch Gram Panchayat Varnul	150.00	150.00
61	Gujarat Infotech Services Pune	20,000.00	20,000.00
62	Ichalkaranji Shri Narsoba Devalay	8,470.00	8,470.00
63	Isak R Jamadar	10,000.00	10,000.00
64	Jay Shivray Engg.Services Deposit	3,000.00	-
65	J D Vadangekar	352.00	352.00
66	Karvir Electricals	581.00	581.00
67	Kasardi Tal Shahuwadi	1,053.00	1,053.00
68	KD Deposit. Abhay bhoi	22,945.00	-
69	KD Deposit. Bhivaji Powar	25,000.00	-
70	KD Deposit. Harish A Gaikwad	22,580.00	22,580.00
71	KD Deposit. Rangrao Patil	25,000.00	-
72	KD Deposit. MasaiDevi Construction	16,665.00	-
73	KD Deposit. Nana Construction	160,854.00	-
74	KD Deposit. Rohan More	2,139.00	2,139.00
75	KD Deposit. Rohit Pandurang More	15,296.00	16,509.00
76	KD Deposit.Shri Swami Samarth Majur Saha. Rukdi	27,922.00	17,484.00
77	KD Deposit. S S Chougule	34,647.00	-
78	KD Deposit. Sunil Jadhav	15,190.00	15,190.00
79	KD Deposit. Viruabhimanyu rasam	115,550.00	-
80	KD Deposit. Vishal Chattrre	5,000.00	-
81	K D Kolekar	16.00	16.00
82	Kd Tender. Anil Adhik	6,000.00	3,000.00
83	Kd Tender. Gorakha J Bune	1,000,000.00	1,000,000.00
84	Kd Tender. Pavan P Jamadar	2,006.00	2,006.00
85	KD Tender. Sagar Patil	3,000.00	3,000.00
86	Kd Tender. Sunil B Jadhav	9,000.00	9,000.00
87	KD Tender. Yuvraj Shinde	4,000.00	4,000.00
88	Kiran Sound	750.00	750.00
89	Kisan V Sanglekar	200,000.00	200,000.00
90	Kn Comtech Telesolutions Deposit	594,897.00	120,000.00
91	Kn Deposit. Amol Bidkar	57,700.00	57,700.00
92	Kn Deposit. Bajaj Electricals	188,150.00	188,150.00
93	Kn Deposit. Milind Nikam	16,582.00	16,582.00
94	KN Deposit. Play Back Multi Media	6,000.00	3,000.00
95	Kn Deposit. Ranjitsinh K Pawar	20,014.00	-
96	Kn Deposit. Shahaji M Patil	2,703.00	2,703.00
97	Kn Deposit. Siddhivinayk System Kolhapur	13,375.00	13,375.00
98	Kn Deposit. Tube Craft Industries	6,300.00	6,300.00
99	Kn Deposit. Udhav Valake	38,000.00	38,000.00
100	Kn Deposit. Vimal Foundation Kolhapur	10,000.00	10,000.00
101	Kn Tender. Arihant Sales & Service	2,000.00	2,000.00
102	Kn Tender. Celebration Event	3,000.00	3,000.00
103	Kn Tender. Colour Toan	1,000.00	1,000.00



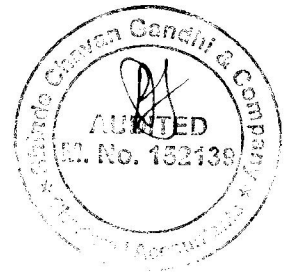
104	Kn Tender. D. Access Security	10,000.00	10,000.00
105	Kn Tender. Dhanlaxmi Sahayta Bachat Gat	5,000.00	5,000.00
106	Kn Tender. Gauri Mahila Bachat Gat	5,000.00	5,000.00
107	Kn Tender. Inventis IT products	24,000.00	-
108	Kn Tender. Karan U Kadam	470.00	470.00
109	Kn Tender. M/s. H.N. Gaykawad	10,000.00	10,000.00
110	Kn Tender. Narayni Distributor	10,000.00	10,000.00
111	Kn Tender. Perana Lebar Services	50,000.00	50,000.00
112	Kn Tender. Prabhakar V Nigade	250.00	250.00
113	Kn Tender. Prerana Nursery	3,000.00	3,000.00
114	Kn Tender. Rakesh M Shinde	4,000.00	4,000.00
115	Kn Tender. Rakshk Security	250,000.00	250,000.00
116	Kn Tender. Ranjitsinh K Pawar	62,846.00	62,846.00
117	Kn Tender. Sachin S Powar	1,958.00	1,958.00
118	Kn Tender. Shantadevi Swayam Sangh Mahila Bachat Gat	5,000.00	5,000.00
119	Kn Tender. Siddhi System Kolhapur	50,544.00	50,544.00
120	Kn Tender. Uday R Ghorpade	15,807.00	15,807.00
121	Kn Tender. Vishal D Nakate	750.00	750.00
122	Kn Tender. Yuvraj Shinde	3,000.00	3,000.00
123	Kn Vinod khondre	3,000.00	-
124	Konica Minolta Healthcare PVT LTD Deposit	60,000.00	60,000.00
125	K S Kolekar	117.71	117.71
126	Lakade & Mungarwadi Co.	65,000.00	-
127	Mahesh Y Patil	250.00	250.00
128	Makrand Munishwar	3,174.00	3,174.00
129	Manoj Jadhav	1,745.00	1,745.00
130	Masurkar Construction Sawantwadi	481.00	481.00
131	Mazi Sarpanch Gram Panchayat Khupire	315.00	315.00
132	M G Chougale	872.00	872.00
133	M N Mestri	2,809.00	2,809.00
134	M R Construction	86.00	86.00
135	M R Jadhav	286.00	286.00
136	M R Masurkar Sonurli	108.00	108.00
137	M T Mestri	291.00	291.00
138	Nandkumar Y Mandlik	5,967.00	5,967.00
139	Narayani Distributors Deposit	70,000.00	10,000.00
140	N C Joshi	1,066.00	1,066.00
141	Nirmala Enterprises Deposit	14,032.00	14,032.00
142	Nitin & Co. Kolhapur Deposit	10,972.00	10,972.00
143	NW Deposit. Dhananjay Mulik	381,597.00	322,627.00
144	Padmakar R Magdum Gaganbawada	516.00	516.00
145	Padnath Bhosale	709.00	709.00
146	Powar	390.00	390.00
147	Prashant S Surywanshi	1,300.00	1,300.00
148	Prasanna Madhale	-	141,585.00
149	Pravin Powar	3,778.00	3,778.00
150	Raghunath Bhosale	957.00	957.00
151	Raju Raut	205.00	205.00
152	Ramchandra S Patil Nerli	485.00	485.00
153	Ramesh C Vende	5,000.00	5,000.00
154	Ramesh N Mohite	250.00	250.00
155	Rangrao Ghorpade	330.00	330.00
156	R B Ghorpade Deposit	1,321.00	1,321.00
157	R G Construction	120.00	120.00
158	R K Pujari	115.00	115.00
159	R M Chaindla	233.00	233.00
160	Rohan Construction	241.00	241.00
161	Roshan P Sangaokar	2,293.00	2,293.00
162	R P Bhosale	205.00	205.00
163	R S Chaindla	646.00	646.00
164	Sachin Jadhav	43,660.00	43,660.00
165	Sadanand R Patil	5,000.00	5,000.00
166	Sagar S Sadil	4,258.00	4,258.00
167	S A Ghorpade Deposit	51,493.00	51,493.00
168	Sakharam A Gaikwad	64.00	64.00



169	Salim Jamkhale	485.00	485.00
170	Samarth Security System	37,160.00	37,160.00
171	Sandip Kudtarkar	14,530.00	14,530.00
172	Sanjay Decorator	30,000.00	30,000.00
173	Santosh Khamnekar	134.00	134.00
174	Sarpanch Gram Panchayat Aalave	216.00	216.00
175	Sarpanch Gram Panchayat Ajara	93.00	93.00
176	Sarpanch Gram Panchayat Arjunwada	540.00	540.00
177	Sarpanch Gram Panchayat Awali	735.00	735.00
178	Sarpanch Gram Panchayat Bachani	405.00	405.00
179	Sarpanch Gram Panchayat Barnul	161.00	161.00
180	Sarpanch Gram Panchayat Bhairewadi	90.00	90.00
181	Sarpanch Gram Panchayat Bhorpadale	93.00	93.00
182	Sarpanch Gram Panchayat Devarwadi	13,387.00	13,387.00
183	Sarpanch Gram Panchayat Dhamol	709.00	709.00
184	Sarpanch Gram Panchayat Dhanawade	734.00	734.00
185	Sarpanch Gram Panchayat Gaganbawada	530.00	530.00
186	Sarpanch Gram Panchayat Ganeshwadi	1,190.00	1,190.00
187	Sarpanch Gram Panchayat Ghanavade	46.00	46.00
188	Sarpanch Gram Panchayat Halade	754.00	754.00
189	Sarpanch Gram Panchayat Haladi	950.00	950.00
190	Sarpanch Gram Panchayat Hasurli	77.00	77.00
191	Sarpanch Gram Panchayat Hasurli Khurd	965.00	965.00
192	Sarpanch Gram Panchayat Helewadi	1,495.00	1,495.00
193	Sarpanch Gram Panchayat Kachewadi	813.00	813.00
194	Sarpanch Gram Panchayat Kadgaon	967.00	967.00
195	Sarpanch Gram Panchayat Kaikhale	1,308.00	1,308.00
196	Sarpanch Gram Panchayat Kanchewadi	501.00	501.00
197	Sarpanch Gram Panchayat Kandalgaon	579.00	579.00
198	Sarpanch Gram Panchayat Kelosi	1,443.00	1,443.00
199	Sarpanch Gram Panchayat Koparde	844.00	844.00
200	Sarpanch Gram Panchayat Kotarde	57.00	57.00
201	Sarpanch Gram Panchayat Lakhe	541.00	541.00
202	Sarpanch Gram Panchayat Latawade	656.00	656.00
203	Sarpanch Gram Panchayat Mhakave	262.00	262.00
204	Sarpanch Gram Panchayat Nadgaon	438.00	438.00
205	Sarpanch Gram Panchayat Nalavade	500.00	500.00
206	Sarpanch Gram Panchayat Nandwal	101.00	101.00
207	Sarpanch Gram Panchayat Nigave	359.00	359.00
208	Sarpanch Gram Panchayat Panude	513.00	513.00
209	Sarpanch Gram Panchayat Piral Sawadan	1,534.00	1,534.00
210	Sarpanch Gram Panchayat Porle	1,252.00	1,252.00
211	Sarpanch Gram Panchayat Radhanagari	197.00	197.00
212	Sarpanch Gram Panchayat Shipur Tarfhe Nesari	164.00	164.00
213	Sarpanch Gram Panchayat Shirse	772.00	772.00
214	Sarpanch Gram Panchayat Shiye	427.00	427.00
215	Sarpanch Gram Panchayat Sonurli	1,875.00	1,875.00
216	Sarpanch Gram Panchayat Vadange	113.00	113.00
217	Sarpanch Gram Panchayat Varange	103.00	103.00
218	Sarpanch Gram Panchayat Vatagi	1,252.00	1,252.00
219	Sarpanch Gram Panchayat Vatakangale	324.00	324.00
220	Sarpanch Gram Panchayat Vegvade	707.00	707.00
221	SD Chehare Patti Deposit Payable	11,366.00	11,366.00
222	SD Deposit. N. B. Tavde	10,572.00	10,572.00
223	SD Tender Bayana. K. B. Patil	3,000.00	3,000.00
224	S F Chougule	34,646.00	-
225	Shamrao Kurundwade Ichalkarnji	5,896.00	5,896.00
226	Shankar Bhogam Devarwadi	16,101.00	16,101.00
227	Shankar Electricals	4,218.00	4,218.00
228	Shankarrao Adik	4,371.00	4,371.00
229	Shankar V Bhogan	5,000.00	5,000.00
230	Shital S Dige	2,979.00	2,979.00
231	Snehal Gokhale	315.00	315.00
232	Solar Vision Agro Industries	7,893.00	7,893.00
233	Sudhir Surywanshi	892.00	892.00



234	Suhas Electricals	15,120.00	15,120.00
235	Sunil G More	250.00	250.00
236	Suresh Gawandi	5,000.00	5,000.00
237	Suresh H Talekar	80,000.00	80,000.00
238	Suresh Powar	100,000.00	100,000.00
239	Swami Mandap Decoretion	250.00	250.00
240	Swapnil S Patil	12,350.00	12,350.00
241	Swasthan Nadwal	98.00	98.00
242	Sytech Technologi Pvt Ltd Pune Deposit	12,005.00	12,005.00
243	Toni Construction	21,167.00	21,167.00
244	T Y Didrli	4,500.00	4,500.00
245	Uday Chavan	3,000.00	3,000.00
246	Umesh Bidkar Deposit	21,847.00	21,847.00
247	Univers Oil Ichalkaranji	5,000.00	5,000.00
248	Utkarsh Paint	3,091.00	3,091.00
249	Vatruksh Swami Mandap Decoration	250.00	250.00
250	Veer Abhimanyuv Rasam	34,975.00	-
251	Vijay Bhoite	37.00	37.00
252	Vijay Jadhav	281.00	281.00
253	Vilas Powar	712.00	712.00
254	Vinayak Mahadani Deshpande Malinge	195.00	195.00
255	Vishnu M Gurav	1,613.00	1,613.00
256	Vish On Enterprises	17,100.00	17,100.00
257	Vishwas G Powar	709.00	709.00
258	V K Patil deposit	22,300.00	-
259	V R Mahadik	5,000.00	5,000.00
260	Wizardinfo Deposit	3,000.00	3,000.00
261	Yuvraj Patil	39,802.00	-
Total (A)		10,802,666.71	9,605,102.71
1	For Tender /Earnest Money Deposit	1,598,140.29	1,598,140.29
2	KD Amant	1,169,377.00	1,069,850.00
3	Other Advance Devasthan Fund	4,089,936.00	4,089,936.00
4	Management Fundatun jama	2,432,128.00	2,404,164.00
5	Kn Govt. Bank	-	5,300.00
6	Deposit	290,472.00	50,000.00
7	TDS Payable to other fund	1,273,680.90	1,171,760.20
8	KD Govt. Bank	-	90.00
9	KD nokar pagar payable	1,250.00	1,250.00
10	KN Deposit	-	10,000.00
11	Akshar Mudranalay	495.00	495.00
12	GST	585,000.00	-
Total (B)		11,425,089.19	10,380,205.49
Grand Total (A)+(B)		22,227,755.90	19,985,308.20



SCHEDULE NO.D
Immovable Assets(At Cost)

Sr no.	District	Opening	Deletions	Addition before 1-10-2020	Addition after 1-10-2020	Donation	Rate	Depreciation amount	CY 2020-21	PY 2019-20
1	Kolhapur District	163,021,999.00	-	-	-	-	-	-	163,021,999.00	163,021,999.00
2	Sangli District	19,603,840.00	-	-	-	-	-	-	19,603,840.00	19,603,840.00
3	Sindhudurg District	62,101,492.00	-	-	-	-	-	-	62,101,492.00	62,101,492.00
4	Shree Karveernivasini	16,472,270.00	-	-	-	-	-	-	16,472,270.00	16,472,270.00
5	Shree Kedarling	13,837,809.00	-	-	-	-	-	-	13,837,809.00	13,837,809.00
6	Dutta Bhikshaling Devsthan (Purchased 2001-2002)	200,000.00	-	-	-	-	-	-	200,000.00	200,000.00
7	Kn Bhaktnivas Jaga Kharedi	20,705,955.00	-	-	-	-	-	-	20,705,955.00	20,705,955.00
8	Shor Premises	415,057.00	-	-	-	-	-	-	415,057.00	415,057.00
9	Electric room shed at KN	-	-	-	380,953.00	-	10.00	19,048.15	381,504.85	-
	Total	296,358,422.00	-	-	380,953.00	-	-	60,554.35	296,673,821.00	296,358,422.00

SCHEDULE NO.E
CAPITAL WORK IN PROGRESS

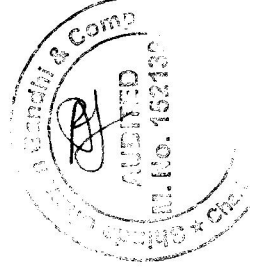
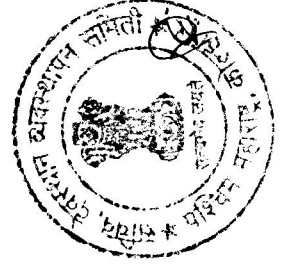
Sr no.	Name of Bank	CY 2020-21	PY 2019-20
1	Expenditure on Devasthans: Capital / Major Renovation expenditure	50,630,844.00	48,746,344.00
2	Capital Work in Progress	17,367,599.00	17,367,599.00
3	Dharmashalas (At Cost)	8,032,288.00	8,032,288.00
4	Light Illumination Work In Progress	16,218,393.00	16,218,393.00
	Total	92,249,124.00	90,364,624.00

SCHEDULE NO.F
Movable Properties(At Cost) Furniture & fixtures

Sr no	Assets	Opening WDV	Deletion	Addition before 1-10-2020	Addition after 1-10-2020	Donation	Rate	Depreciation amount	CY 2020-21	PY 2019-20
3	Furniture & fixtures	2,400,450.00	-	4,850	163,724	-	-	-	2,400,450.00	2,400,450.00
6	Plant & Machinery	3,922,512.00	-	276,360	702,054	-	-	-	4,218,441.00	3,922,512.00
8	Computer	1,581,218.00	-	197,202	41,480	-	-	-	1,702,421.00	1,581,218.00
9	IP System	-	-	-	832,833	-	-	-	832,833.00	-
10	Dan Pethi	99,120.00	-	-	-	-	-	-	99,120.00	99,120.00
	Total	8,003,300.00	-	478,412.00	1,740,101.00	-	-	1,702,421.00	8,519,392.00	8,003,300.00

SCHEDULE NO.G
Live Stock

Sr no.	Particulars	As on 1st April 2020	Additions During the Year	Deduction During the year	As at 31st March 2021	CY 2020-21	PY 2019-20
1	Horse	111,111.00	-	-	111,111	111,111	111,111
2	Camel	33,701.00	-	-	33,701	33,701	33,701
	Total	144,812.00	-	-	144,812	144,812	144,812



SCHEDULE NO.H

Gold Jewellery

Sr no.	Particulars	CY 2020-21	PY 2019-20
1	Kolhapur District Gold Jewellery	235,695,276.34	235,695,276.34
2	Sangli District Gold Jewellery	2,297,419.00	2,297,419.00
3	Shree Tramboli- Temblaiwadi	23,760.00	23,760.00
4	Sindudurgh District Gold Jewellery	16,916,968.00	16,916,968.00
	Total (A)	254,933,423.34	254,933,423.34

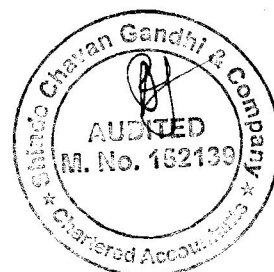
Silver Jewellery

Sr no.	Particulars	CY 2020-21	PY 2019-20
1	Kolhapur District Silver Jewellery	66,234,861.47	66,234,861.47
2	Sangli District Silver Jewellery	1,487,394.00	1,487,394.00
3	Silver Jewellery at Shree Dattabhishaling	1,181,320.00	1,181,320.00
4	Silver Jewellery at Shree Siddhivinayak	26,448.00	26,448.00
5	Silver Jewellery at Shree Triamboli- Teblaiwadi	241,033.00	241,033.00
6	Sindhudurg District Silver Jewellery	4,692,596.00	4,692,596.00
	Total (B)	73,863,652.47	73,863,652.47
	Total (A + B)	328,797,075.81	328,797,075.81

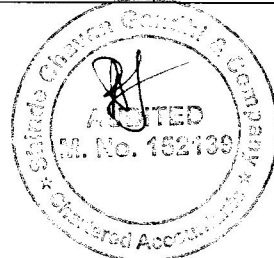
SCHEDULE NO.I

Fixed Deposits

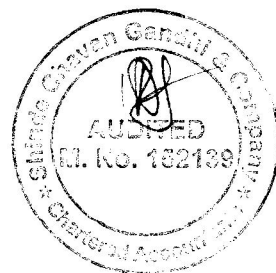
Sr no.	Name of Bank	CY 2020-21	PY 2019-20
1	Bank Of Baroda 3012003604	-	16,697,546.00
2	Bank Of India 3925640	19,697,546.00	-
3	Bank Of India 3925642	50,000.00	-
4	BOI 1294	5,000,000.00	-
5	BOI 1295	5,000,000.00	-
6	BOI 1296	5,000,000.00	-
7	BOI 1297	5,000,000.00	-
8	BOI 1298	5,000,000.00	-
9	BOI 2495141	88,550.00	-
10	PNB 2176774	19,900,000.00	-
11	PNB 2176791	15,200,000.00	-
12	PNB 2176930	2,096,030.00	-
13	PNB 2176931	1,203,710.00	-
14	PNB 2176936	200,000.00	-
15	PNB 2176941	19,900,000.00	-
16	PNB 2176943	4,001,660.00	-
17	PNB 2439520	19,900,000.00	-
18	TR From KN Indian 297895	19,900,000.00	-
19	TR From Kn Indian 297897	19,900,000.00	-
20	TR From KN IOB 10852	5,000,000.00	-
21	TR From KN IOB 10853	5,000,000.00	-
22	TR From Kn IOB 10854	5,000,000.00	-
23	TR From KN IOB 10861	5,000,000.00	-
24	TR From Kn IOB 10862	5,000,000.00	-
25	TR From Kn IOB 10863	5,000,000.00	-
26	PNB 2176937	27,078.00	-
27	BOB 52521	5,000,000.00	-
28	BOB 52522	5,000,000.00	-
29	BOB 52523	4,000,000.00	-
30	PNB 100	2,504.00	-
31	PNB 128	4,446.00	-
32	PNB 2176792	1,725,000.00	-
33	PNB 2176813	19,900,000.00	-
34	PNB 2176816	19,900,000.00	-
35	PNB 2176932	1,127,147.00	-



36	PNB 2176933	151,050.00	-
37	PNB 2176934	75,000.00	-
38	PNB 2439521	19,900,000.00	-
39	PNB 2439527	3,734,010.00	-
40	Union Bank 788768	19,900,000.00	-
41	Union Bank 788772	19,900,000.00	-
42	Union Bank 788777	18,700,000.00	-
43	PNB 2176793	1,612,023.00	-
44	PNB 2176794	549,433.00	-
45	PNB 2176942	19,000,000.00	-
46	PNB 2176935	274,813.00	-
47	TR From KN Indian 297898	19,900,000.00	-
48	IOB 10808	1,500,803.00	-
49	PNB 119	225,000.00	-
50	BOB 51407	19,900,000.00	-
51	BOB 51472	19,900,000.00	-
52	BOB 51493	19,900,000.00	-
53	BOB 51513	19,900,000.00	-
54	BOB 51527	19,900,000.00	-
55	BOB 51540	19,900,000.00	-
56	BOB 51567	19,900,000.00	-
57	BOB 51575	19,900,000.00	-
58	BOB 51596	19,900,000.00	-
59	BOB 51601	19,900,000.00	-
60	BOB 51611	19,900,000.00	-
61	BOB 51620	19,900,000.00	-
62	BOB 51638	11,200,000.00	-
63	BOI 2495144 TR From MF	18,000,000.00	-
64	BOI 2495148 TR From MF	13,000,000.00	-
65	BOI 2495150 TR From MF	19,000,000.00	-
66	IDBI 3540158	15,000,000.00	-
67	IDBI 3540159	13,000,000.00	-
68	IDBI 4191048	3,000,000.00	-
69	IDBI 4191049	15,000,000.00	-
70	IDBI 4191050	15,000,000.00	-
71	Indian 297899	19,900,000.00	-
72	Indian 297906	19,900,000.00	-
73	Indian 297907	19,900,000.00	-
74	Indian 297909	19,900,000.00	-
75	Indian 297911	19,900,000.00	-
76	Indian 297912	19,900,000.00	-
77	Indian 297913	19,900,000.00	-
78	Indian 297915	16,600,000.00	-
79	Indian 297916	2,638,040.00	-
80	Indian 297917	5,000,000.00	-
81	Indian 297979	19,900,000.00	-
82	Indian 297980	19,900,000.00	-
83	Indian 297984	19,900,000.00	-
84	Indian 297985	1,300,000.00	-
85	IOB 10740	19,900,000.00	-
86	IOB 10741	19,900,000.00	-
87	IOB 10743	13,954,106.00	-
88	IOB 10746	19,900,000.00	-
89	IOB 10747	19,900,000.00	-
90	IOB 10749	19,900,000.00	-
91	IOB 10751	19,900,000.00	-
92	IOB 10900	10,571,290.00	-
93	PNB 137	9,440,746.00	-
94	PNB 146	23,926.00	-



95	PNB 155	10,733,000.00	-
96	PNB 2176928	10,000,000.00	-
97	PNB 2176929	2,105,682.00	-
98	Union Bank 595602	19,900,000.00	-
99	Union Bank 788716	3,550,000.00	-
100	Union Bank 788724	4,928,682.00	-
101	Union Bank 788797	17,289,310.00	-
102	Bank Of Baroda 401200821	-	50,000.00
103	ICICI Bank 11328327	-	1,378,397.00
104	ICICI Bank 11328340	-	21,579,628.00
105	ICICI Bank 50335 BG	200,000.00	200,000.00
106	IDBI Bank 251459	-	88,549.40
107	IDBI Bank 608451 For Bank Gurantee	386,832.20	386,832.20
108	Indian Bank 410278 BG	100,000.00	100,000.00
109	Indian Bank 410279 BG	75,000.00	75,000.00
110	Indian Overseas 10500	-	225,000.00
111	Oriental Bank 7258104	-	30,000,000.00
112	Oriental Bank 7258197	-	63,947,939.00
113	State Bank of India 27697	134,514.00	134,514.00
114	Apana Bank 83615	-	27,528.00
115	Apana Bank 83616	-	1,145,885.00
116	Apana Bank 83617	-	153,561.00
117	Bank Of Baroda 1200551	-	2,504.00
118	Bank Of Baroda 1204704	-	18,000,000.00
119	Bank Of Baroda 1204727	-	2,000,000.00
120	Bank Of India 3909256	-	20,000,000.00
121	IDBI Bank 251456	-	3,734,009.90
122	Indian Overseas Bank 10483	-	18,504,446.00
123	Apana Bank 83289	-	115,164,526.00
124	Apana Bank 83466	-	5,141,764.00
125	Apana Bank 83612	-	2,140,692.00
126	Bank Of Baroda 401200527	-	7,500,000.00
127	Bank of India 139724	80,563,477.00	80,563,477.00
128	Bank Of India 3909271	-	20,000,000.00
129	Corporation Bank 468430	-	9,440,746.00
130	Corporation Bank 468431	-	23,926.00
131	ICICI Bank 11328330	-	80,117,255.00
132	ICICI Bank 113283616	-	223,570,963.00
133	ICICI Bank 51572	-	53,629,267.00
134	ICICI Bank 51573	-	149,088,411.00
135	IDBI 1704585	-	116,861,562.20
136	IDBI BANK 1704718	-	63,846,733.30
137	IDBI Bank 251453	-	1,538,040.10
138	Indian overseas bank 10120	-	110,000,000.00
139	Indian Overseas Bank 10482	-	9,689,310.00
140	Apana Bank 83613	-	279,385.00
141	Apana Bank 83614	-	19,315,882.00
142	IDBI Bank 251457	-	1,612,025.90
143	IDBI Bank 251458	-	549,433.10
144	Apana Bank 83618	-	1,525,751.00
Total		1,268,040,408.20	1,270,030,489.10
Add/Less :- FD		2,553,488.85	2,553,488.85
Total		1,270,593,897.05	1,272,583,977.95



SCHEDULE NO.J
3% Conversion Loan, 1946

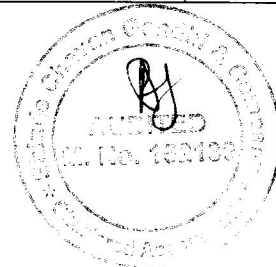
Sr no.	Particulars	CY 2020-21	PY 2019-20
1	3% Conversion Loan, 1946	7,440.00	7,440.00

SCHEDULE NO.K
UTI Treasury Advantage Fund

Sr no.	Particulars	CY 2020-21	PY 2019-20
1	Unit Trust of India Bonds	107,286.67	100,000.00
	Total	107,286.67	100,000.00

SCHEDULE NO.L
Advance (Tasalmat)

Sr no.	Particulars	CY 2020-21	PY 2019-20
1	A C Anvatti	206,000.00	206,000.00
2	Adhykshy Ishwar Dalwai	2,000.00	2,000.00
3	Advance Ganapati Bhat	5,622.00	5,622.00
4	Advance Samarth Security System	25,100.00	25,100.00
5	Adv. B Y Bhosale	270.00	270.00
6	Adv C Bhat	50.00	50.00
7	Adv. Manoj Mane	7,000.00	7,000.00
8	Adv M P Bhosale	500.00	500.00
9	Adv. N V Buchake	500.00	500.00
10	Adv. Pramod Ajgaonkar	7,000.00	7,000.00
11	Adv. S S Joshi	100.00	100.00
12	A K Gurav	169.00	169.00
13	Amol Bidkar. Tasalmat	6,300,000.00	6,300,000.00
14	Anil Adik. Tasalmat	600,000.00	425,000.00
15	Ashok Ghadage	500.00	500.00
16	B S Ghorpade	1,500.00	-
17	B G Dinde	1,050.00	1,050.00
18	C T Bhat	50.00	50.00
19	Deputy Engineers	-	10,150.00
20	Deshpande	15,000.00	15,000.00
21	Devasthan Advance. M/s Sara I T Resources	6,375,000.00	6,375,000.00
22	Devasthan Advance. Officer Incharge KD	266,598.00	266,598.00
23	Devasthan Advance. Officer Incharge SawantWadi	12,872.00	53,258.00
24	Devasthan Advance. Prasanna Dhanpal Mudhale	300,000.00	300,000.00
25	Devasthan Advance. Rohit Patil	55,500.00	61,000.00
26	Devasthan Advance. Shahu Polakar	-	85,000.00
27	Devasthan Advance.Smt. Ingavale	5,152.00	2.00
28	D G More	7,082.00	7,082.00
29	Dhanaji Gurav Tasalmat	44,405.00	86,237.00
30	Dilip Patil	1,000.00	1,000.00
31	D R Bagade	3,000.00	3,000.00
32	D R Mane	300.00	300.00
33	D V Bendre	241.00	241.00
34	Fhatesigh Ghorpade	2,000.00	2,000.00
35	H K Powar	300.00	300.00
36	KD Taslmat jay shivraj engg services	200,000.00	-
37	KD Taslmat. Mahadev Dinde Officer Incharge	35,000.00	35,000.00
38	KD Taslmat. Ramdas Shinde	55.00	-
39	KD Taslmat. Sanjay Chavhan	32,000.00	32,000.00
40	KD Taslmat. Sanjay Valve	18,000.00	18,000.00
41	KD Taslmat. Sunil Jadhav	225,000.00	225,000.00
42	Kn Tasalamat. Anil H Adhik	250,000.00	-
43	Kn Tasalamat. Sudesh Deshpande	-	25,000.00



44	Kn Tasalamat. Vyavasthapak Kn	821,807.50	1,166,052.50
45	Kn Tasalamat. Bhireswar automobile	40,000.00	-
46	Kn Tasalamat.comtech tele solution pvt ltd	3,771,832.00	-
47	Kn Tasalamat Vinod khondre	1,710,000.00	-
48	L M Karnale	-	8,139.00
49	Mahalaxmi Stationers	10,000.00	10,000.00
50	M G Ghevari (Tasalamat)	500.00	500.00
51	Milind Nikam. Tasalamat	200,000.00	200,000.00
52	M S More	5,000.00	5,000.00
53	N D Plastic	122,000.00	122,000.00
54	N G Velhal	7,644.00	7,644.00
55	N M Vinchu	1,300.00	1,300.00
56	P A Sawant	35,000.00	35,000.00
57	Pramod Patil	1,000.00	1,000.00
58	P S Jadhav Advance	40.00	40.00
59	Ramdas Shinde	5,000.00	5,000.00
60	R A Upadhe	93,721.00	93,721.00
61	R B Ghorpade Advance	120,000.00	120,000.00
62	R B Kharabe	1,200.00	1,200.00
63	Sachiv DMC Advance	12,861.00	12,861.00
64	S A Ghorpade Advance	3,250,000.00	3,250,000.00
65	Sanjay Sadolekar	15,000.00	15,000.00
66	S D Taslmat	50,000.00	-
67	S R Deshpande	-	6,000.00
68	S S Shinde	300.00	300.00
69	Tasalamat Akshay Bhoi	590,000.00	-
70	Tasalamat. Dhananjay Mulik	17,534,481.00	8,962,730.00
71	U G Kulkarni	1,500.00	1,500.00
72	Taslmat Uddhav Valake	570,000.00	-
73	Umesh Bidkar Advance	400,000.00	400,000.00
74	Vahan Chalak	1,490.00	1,490.00
75	V D Jarag	500.00	500.00
76	V G Patil	40.00	40.00
77	V K Pandhare	180.00	180.00
78	V T Bhosale	50.00	50.00
79	KD Advance shivprasad construction	7,080,000.00	-
	Total	51,429,530.50	28,983,604.50

SCHEDULE NO.M

Employees

Sr no.	Particulars	CY 2020-21	PY 2019-20
1	HBA KD ADVANCE	83,036.00	83,036.00
2	HBA KN ADVANCE	861,934.00	83,993.00
3	Employees - Festival Advance (Devsthan fund)	536,500.00	421,500.00
4	Karveerniwasini Festival Advance	16,880.00	16,880.00
5	Kedarling Festival Advance	7,208.00	7,208.00
6	Ghar Agrim - main office	5,184,991.00	-
7	Vetan Agrim	101,400.00	101,400.00
	Total	6,791,949.00	714,017.00



SCHEDULE NO.N
With Government Authorities (TDS)

Sr no.	Particulars	CY 2020-21	PY 2019-20
1	TDS 2012-13	77,672.00	77,672.00
2	TDS 2013-14	527,160.40	527,160.40
3	TDS 2014-15	1,339,585.30	1,339,585.30
4	TDS 2015-16	2,777,551.00	2,777,551.00
5	TDS 2016-17	3,510,230.00	3,510,230.00
6	TDS 2017-18	2,542,815.90	6,544,475.90
7	TDS 2018-19	7,718,005.20	7,718,005.20
8	TDS 2019-20	6,908,064.53	6,908,064.53
9	TDS 2020-21	911,370.13	-
10	TDS Receivable (Previous Year)	222,444.00	222,444.00
	Total	26,534,898.46	29,625,188.33

SCHEDULE NO.O
Electricity / Telephone Deposit

Sr no.	Particulars	CY 2020-21	PY 2019-20
1	Electricity Deposit- Bachani	370.00	370.00
2	Electricity Deposit- Binkhambi	3,140.00	3,140.00
3	Electricity Deposit- Devasthan	4,933.00	4,933.00
4	Electricity Deposit- Duttabhikshalinga	2,040.00	2,040.00
5	Electricity Deposit- Ichalkarangi	360.00	360.00
6	Electricity Deposit- Karveeraniwasini	317,898.67	317,898.67
7	Electricity Deposit- Katyani	1,410.00	1,410.00
8	Electricity Deposit- Kedarling	131,347.00	131,347.00
9	Electricity Deposit- Narsobawadi	30,418.00	30,418.00
10	Electricity Deposit- Panchmukhi Hanuman	2,130.00	2,130.00
11	Electricity Deposit- Ratnagiri	90.00	90.00
12	Electricity Deposit- Sawantwadi	10,441.00	10,441.00
13	Electricity Deposit- Siddhivinayak	11,220.00	11,220.00
14	KN Telephone Deposit	5,999.00	5,999.00
15	KN Pathalogy Lab Deposit	4,500,000.00	4,500,000.00
16	KMC Kolhapur tree plantation deposits	10,000.00	-
17	KN deposit mahanagarpalika	80,000.00	-
18	KN Telephone deposit	4,999.00	4,999.00
19	Electricity Deposit- Tramboli	1,000.00	1,000.00
20	BG Pani Connection Deposit	600.00	600.00
	Total	5,118,395.67	5,028,395.67

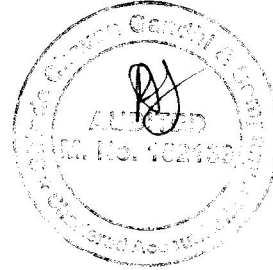
SCHEDULE NO.P
Current Assets

Sr no.	Particulars	CY 2020-21	PY 2019-20
1	KD parking Bhade Receivable	1,000,000.00	1,335,625.00
2	CPF Advance Money Paid	800,000.00	800,000.00
3	Excess Salary Receivable	1,570.00	1,570.00
4	Inventory Annachattra	73,417.00	14,101.00
5	Inventory of items received as donation - Anachattra Free	-	96,480.75
6	Inventory of items received as donation - Saree Stock	184,976.00	184,976.00
7	Inventory of Ladoo	-	-
8	Management Fund Uchhal	661,324.00	661,324.00
9	MF Tender Form Vikri Receivable	198,649.00	198,649.00
10	Royalty amount Receivable Jio	2,775,000.00	-
11	Receivable from management fund for office renovation	272,500.00	-
12	Loans and advances(assets)	8,000.00	-
13	Interest Receivable On ICICI Bank gurantee	1,490.00	1,341.00
	Total	5,976,926.00	3,294,066.75



SCHEDULE NO.Q
Cash and Bank Balance

Sr no.	Particulars	CY 2020-21	PY 2019-20
	Cash Balance		
1	Cash in Hand at Kedarling	2,432.00	2,432.00
2	Cash Short at Kedarling	22,990.00	22,990.00
3	Cash in hand	2,994.00	9,861.00
4	Cash at KN	830.00	-
5	Cash at SD	4,397.00	4,397.00
	Total (A)	33,643.00	39,680.00
	Bank Balance		
1	Bank of India 19303	13,238,324.48	2,726,202.60
2	Bank Of India A/c No.15144	646,580.54	492,886.34
3	Bank Of India 17297	396,870.63	19,680.48
4	IDBI Bank 146654	1,144,065.05	729,779.00
5	Federal Bank AC 16726	99,426.59	107,165.48
6	HDFC Bank	763,171.78	1,268,603.58
7	ICICI Bank 01	6,548,183.89	18,483,710.39
8	ICICI BANK 9994	8,921.39	1,374,364.65
9	Indian Overseas Bank 1655	1,033,164.00	1,033,164.00
10	Indian Overseas Bank 4245	2,477,315.05	3,180,336.15
11	Indian Overseas A/c 1	664,394.44	9,082,454.84
12	Kolhapur Treasury P.D A/c KN 124	178,118.58	127,275.58
13	PLA Sindudurg Devasthan Fund	2,638,793.23	2,638,397.23
14	State Bank Of India 234800 Current A/c	2,183,252.50	1,415,212.50
15	Bank of Baroda	173,426.00	-
16	State Bank Of India 8464 Kn online Donation	10,000.00	-
	Total (B)	32,204,008.15	42,679,232.82
	Grand Total (A+B)	32,237,651.15	42,718,912.82



SCHEDULE NO.R
Repairs & Maintenance

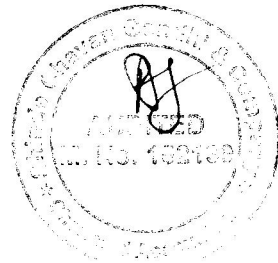
Particulars	CY 2020-21	PY 2019-20
Electrical Maintenance	-	-
Generator Dekhbhal	86,000.00	48,916.00
Jeep	67,855.00	63,643.00
Misc Repairs-Shri Kedar Ling Devasthan Vadi	-	-
BG Rangkam	26,842.00	119,004.00
DB Rangkam	132,343.00	123,443.00
KD Electric Sahitya Kharedi	189,674.00	616,176.00
Kd Kirkol Durusti	-	1,246,364.00
KD Shikhar Rangkam	-	100,929.00
KD Sundar Jotiba Abhiyan	-	-
KD Parisar Vikas Arakhada Repair/Maintenance	-	-
KN Shikhar Rangkam	212,628.00	181,215.00
KN Kirkol Durusti/ civil Work	775,644.00	583,638.00
KN Electric Sahitya Kharedi	64,494.00	141,603.00
KN Gavai Hattyar Durusti	2,850.00	-
Td Emarat Durusti	102,095.00	-
SD Dharmshala Kharch	-	-
DB Kirkol Durusti	335,368.00	50,142.00
KD Hatti Dekhabhal Kharch	-	120,000.00
KN Rath Durusti	-	280.00
KN Sangank Durusti	40,250.00	900.00
NW Electrical Sahitya Kharedi	-	25,559.00
SV Jirkol Durusti/ Civil Work	-	349,196.00
TD Civil Work	-	1,120,854.00
TOTAL	2,036,043.00	4,891,862.00

SCHEDULE NO.S
Salaries

Particulars	CY 2020-21	PY 2019-20
Employees	34,816,203.00	36,156,927.00
Prov. Fund - Employer Contribution	1,878,086.00	1,454,488.00
TOTAL	36,694,289.00	37,611,415.00

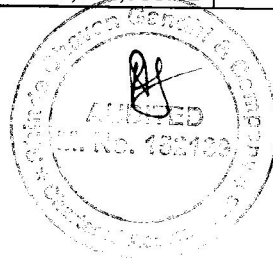
SCHEDULE NO.T
Other Expenses

Particulars	CY 2020-21	PY 2019-20
Devasthan Jamin Vyavastha	-	12,000.00
SD Muncipal Kar	-	-
KD Nokar Vyadyakiy Kharch Pratipurti	-	115,642.00
KN Kirkol Kharch	492,652.00	185,442.00
KN Nokar Poshak	-	111,838.00
KD Nokar Poshak	-	118,404.00
KN Pathalogy Lab Bhade	708,000.00	316,634.00
Devasthan Management Fundas Varg	2,110.00	57,840.00
Devasthan Muncipal Kar	-	10,802.00
KN Nokar Vyadyakiya Pratipurti	119,782.00	203,991.00
KN Samajik Sahayta Nidhi	30,418,954.00	7,439,713.00
Kn Tally Renewal Charges	-	15,104.00
SD Jamin Mhasul Kharch	-	17,156.00
Devsthan software and digitalization	489,718.00	-
NW kirkol kharch	4,910.00	-
TOTAL	32,236,126.00	8,604,566.00



SCHEDULE NO.U
Establishment Expenses

Particulars	CY 2020-21	PY 2019-20
Advertisements & Printing	1,187,604.00	1,490,785.00
Dagine Peti Fee	360.00	38,782.00
Electricity Expenses	2,157,185.00	1,223,972.00
Postage	75,000.00	95,000.00
Stationery Expenses	63,378.00	975.00
KD Telephoe Expenses	147,345.00	147,931.00
KN Telephone Expenses	174,644.00	97,614.00
Devasthan Saraf Fee		-
KD.Dagine Mulyankan		5,000.00
KD Mandap Vyavstha	4,850.00	1,411,487.00
KD Surksha Vyavstha		175,000.00
KD Kirkol Kharch	24,109.00	29,615.00
KN Surksha Vyavstha	11,798,956.00	12,302,917.00
KN Ele. Bill & Pani Bill		1,568,413.00
BG Pani Bill	6,280.00	11,475.00
NW Pani Akar	1,800.00	5,400.00
SV Pani Akar	4,844.00	3,102.00
TD Pani Bill	39,001.00	167,412.00
KN Pani Bill	200,154.00	199,660.00
KN Mandir Mandap Vyavasta	2,411,989.00	4,369,673.00
KN Website AMC	45,312.00	45,312.00
KN Mandir Vikas Arakhada Kharch		-
TD Electric Sahitya Kharedi		-
Devasthan Fund Munsipal Kar	9,129.00	-
Kn Swachatta Kharch	2,627,941.72	879,760.00
KD Architect Fee	453,362.00	1,239,730.00
KN Architect Fee	547,979.00	293,912.00
KN Munsipal Kar	25,955.00	25,955.00
KN Manikarnika Kund Bandhakam	54,450.00	
KN Accounting Charges Expenses	477,680.00	708,000.00
KN Consulting Fee	44,840.00	-
Land management expenses	6,134,788.00	-
TOTAL	28,718,935.72	26,536,882.00



SCHEDULE NO.V
Religious Expenses

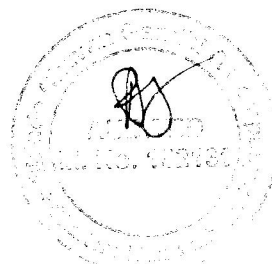
Particulars	CY 2020-21	PY 2019-20
Annachattra Sahitya Utilisation	133,421.00	897,338.00
Daily Expenses	1,425,014.00	745,370.50
Ladoo	1,828,575.00	8,625,134.00
Mofat Prasad Vatap (Dronatun)-Shri Karvir Nivasini	53,941.00	15,000.00
DB Nitya Kharch/ Ustav Kharch		442,849.00
BG Devtakrutya Sahitya Kharedi	26,117.00	31,946.00
BG Nitya V Utsav Kharch	58,711.00	183,773.00
BM Nitya V Utsav Kharch	441,333.00	43,591.50
SV Devtakrutya Sahitya Kharedi	53,751.00	44,875.00
Kn Devtakutya Sahitya Kheredi	437,338.00	3,560,325.00
KD Devtakutya Sahitya Kheredi	46,375.00	-
Devasthan Anpekshit Kharch		-
Devasthan Fund Kirkol Kharch	10,949.00	545,401.00
Kd Kirkol & Anpekshit		-
KD Yatra Vyavastha V Ustav Kharch	310,117.00	2,478,440.00
KD Mofat Prasad Vatap		97,723.00
KN Kirkol / Anpekshit Kharch		-
Kn Murti Kharedi		-
Kn Navaratra V Utsav Kharch	513,969.00	1,573,210.00
SD Kirkol Kharch	5,770.00	-
SV Nitya Kharch/Ustav Kharch	150,808.00	188,595.00
DB Ustav Khati Kharch		144,951.00
TOTAL	5,496,189.00	19,618,522.00

SCHEDULE NO.W
Legal Expenses

Particulars	CY 2020-21	PY 2019-20
Devasthan Fund Vakil V Koart Khrch	27,500.00	109,500.00
KD Jamin Vyavastha		42,000.00
Kd Parisar Vikas Arkhada		111,227.00
KN Jamin Vyavastha		-
Kn Ann V Aoushadh Prashasan Parvana Fee		4,000.00
KD Vakil Fee	25,000.00	
KN Vakil Fee	62,000.00	350,000.00
Devasthan Kaydeshir Salagar Mandhan V Bhata		10,000.00
Sangali Jilha Vakil Fee		-
Sd Vakil Fee V Court Fee		30,000.00
KN Kaydeshir Salagar Mandhan V Bhata	50,000.00	110,000.00
TOTAL	164,500.00	766,727.00

SCHEDULE NO.X
Miscellaneous Expenses

Particulars	CY 2020-21	PY 2019-20
Bank Commission	73,118.97	31,152.24
Travelling Expenses	6,180.00	780.00
Kn Generator Dekhabhal Petrol And Diesel	16,830.00	76,112.00
Devasthan Karyalaen Jeep Diesel	176,511.00	203,539.00
Stock Expenses	96,480.75	67,829.45
TOTAL	369,120.72	379,412.69



SCHEDULE NO.Y

Rent realised

Particulars	CY 2020-21	PY 2019-20
Building Rent	677,057.00	493,162.00
Dharmashala Rent		129,400.00
KD Parking Makta	3,250,000.00	5,370,000.00
Land Revenue	1,916,666.00	3,055,462.00
Land Revenue To Treasury - Devasthan Fund		62,911.00
Kn Shoe Stand V Locker Bhade		607,035.00
Lease Rent (Bhui Bhade)	171,463.00	-
TOTAL	6,015,186.00	9,717,970.00

SCHEDULE NO.Z

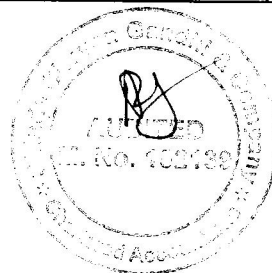
Interest - Income

Particulars	CY 2020-21	PY 2019-20
Bachat Khata Vyaj	7,242,624.88	7,997,908.00
Ghar Agrim Interest	22,255.00	-
Mudat Thev Vyaj	52,237,431.67	67,697,326.90
Prior Period Interest		-
KN MSEB Interest	379.00	6,462.15
KD MSEB Interest		10,910.00
TOTAL	59,502,690.55	75,712,607.05

SCHEDULE NO.AA

Donations in Cash Or Kind

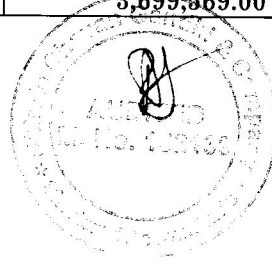
Particulars	CY 2020-21	PY 2019-20
Abhishek Dengi	5,995,618.00	17,441,461.00
Annadan Donation	2,808,541.00	7,391,554.00
Doanation Received	18,317,343.95	22,663,020.00
Donation box (Offeratory Box)	28,321,820.00	76,781,648.00
Donation In Kind Gold and Silver		8,376,099.97
Saree Donation	2,390,395.00	5,096,845.00
KD Donation Received in Kind	11,700.00	2,945.00
KN Donation Received in Kind	352,691.00	189,574.00
Kn Mahaprsad Denagi		174,794.00
KN Calender Denagi	606,770.00	347,400.00
KD Calender Denagi	130,700.00	-
TOTAL	58,935,578.95	138,465,340.97



SCHEDULE NO.AB

Other Income

Particulars	CY 2020-21	PY 2019-20
Devasthan Jamin Phal Lilav	198,000.00	-
Kd Gavat Lilav	147,000.00	116,200.00
Ladoo Prasad-Income		8,531,800.00
Utsav-Income		293,754.00
Devasthan Fund Anpekshit Jama		-
Gas Subsidy		-
KD Wooden Sale		216,501.00
KD Anpekshit Jama		4,770.00
Kd Kirkol Jama		98,960.00
Kn Anpekshit Jama		-
KN Kirkol Jama	2,250.00	30,320.00
SD Jatrotsav		70,497.00
SD Kirkol Jama	1,000.00	-
Stock Income	59,316.00	-
Tender Fee	152,324.00	134,008.00
DB Kirkol Jama		-
Sd Anpekshit Jama		-
Sd Phal Lilav		4,441.00
KD Samajik Sahayata Nidhi	18,515.00	-
Kn Ele.Bill & Pani Bill Income	2,089.00	-
KN Scrap Lilav	111,500.00	-
Royalty Income	3,000,000.00	-
KN Suraksha Amanat	7,575.00	-
TOTAL	3,699,569.00	9,501,251.00



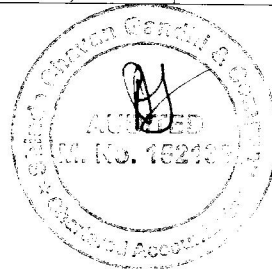
SIGNIFICANT ACCOUNTING POLICIES OF DEVASTHAN MANEGMENT COMMITTEE WESTERN MAHARASHTRA, KOLHAPUR ("THE DMC") FOR THE YEAR ENDING 31ST MARCH 2021

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)	



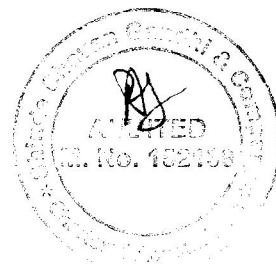
- c. As per Sub Section 2 clause (a) to (d) of section 56QQ of Bombay Public Trusts Act, 1950 10% of the gross annual income of previous year of each devasthan endowment shall be constituted to management fund and separate books of accounts are kept by the DMC for such management fund. The books of accounts 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. During the year donation in kind received at the counters such as Gold, Silver, artificial & real Precious Stone, Copper, Brass, Cloth are not accounted for in the books of accounts.
- b. Foreign currency donations in donation box are not accounted in the books of accounts by devasthan. No foreign exchange gain/ loss is accounted for by the devasthan. Foreign currency amount to approximately Rs. 2,50,000 - 3,00,000/- (approximately value as 31.3.2021) is not accounted for in books. DMC has not registered under FCRA and thus not filed returns under FCRA. It is recommended to take FCRA registration and file FCRA returns.



- c. 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.
- d. Donation received for a specific fund is credited to the respective fund and other donations are accounted as income of the devasthan.
- e. 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.
- f. 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.
- g. Goods and Service Taxes, Central Excise applicable if any is charged on inclusive basis.
- h. Lease Rent/ Shop Rent /Bhaui Bhade/ Land rent and other movable assets rent is recognized on cash basis.
- i. 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:

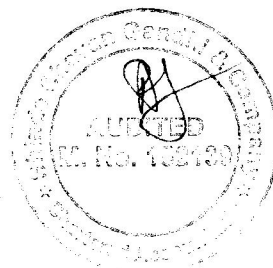
- a. Fixed Assets excluding Land are stated at historical cost less depreciation.
- b. Freehold land is stated at cost, based on ratable value adopted by the Registrar of Stamps of each district as of 1990-91 or of the recent to the year 1990-91 available ratable value or near thereto.



- 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 given by devotee and any incidental costs of acquisition are to be added to the cost of the fixed asset. If value not mentioned by devotee then it is accounted for at Rs.1.
- 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. Utilization certificate regarding completion of the various construction works is not submitted by sub – committees to DMC office. Thus is observed that amount of Rs. 9, 22, 49,124/- is seen in Capital work in progress. It is recommended that DMC should take confirmation from sub – committees and capitalize the expenditure in the financial statements.

5. GOVERNMENT GRANTS

- a. 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 State Government of Maharashtra under scheme of financial assistance for creation of cultural infrastructure during the financial year 2020-21. Creation of cultural infrastructure includes Darshan Mandap, construction of Male and Female Toilet complex, reconstruction of Central Plaza & Bhakt Niwas Rs. 19,16,00,000/- out of which 1st Installment is Rs. 2,43,00,000/- is received. DMC has received another grant sanctioned from Jilha Niyojan Samiti under scheme of financial assistance for creation of cultural infrastructure during the financial



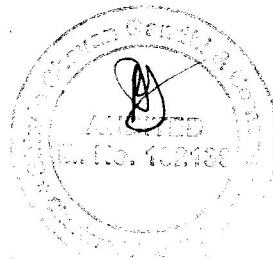
year 2020-21. Creation of cultural infrastructure includes Jotiba Bagichya Development of Rs. 44,20,000/- and DMC has received full amount of grant during the financial year 2020-21.

- b. Central Government Fund for IP public Address System was received amounting to Rs. 80,08,195/- out of sanctioned amount of Rs. 1,33,46,992/-. As per the government order DMC was required to follow rules and regulations as directed in the order. One of the condition was that once the 1st installment of government fund is received the project must be completed by the project authority within one year from the date of release and if this condition is not fulfilled then no further grant shall be released to DMC and the claim will become time barred. Hence, as the time is barred the government fund may not be sanctioned for 2nd Installment.

6. CHARITABLE DONATIONS FOR SOCIAL CAUSE

Section 56N of the Maharashtra Public Trust Act, 1950 states General duties of committee as under-

- (9) Subject to the general and special orders of the State Government, it shall be the general duty of a committee to manage and administer the affairs of the endowment which vests in, or the management of which vests in it. It shall be the duty of a committee to so exercise the powers conferred and discharge the duties and functions imposed upon it, by or under this Act or under any instrument of trust, or a scheme, for the time being in force relating to such endowment as to ensure that such endowment is properly maintained, controlled and administered and the income thereof is duly applied to the object and purposes for which it was created, intended or to be administered. (2) In particular, but without prejudice to the generality of the foregoing provision, a committee shall—*
- (a) maintain a record containing information relating to the origin, income, object and the beneficiaries of every such endowment;*
- (b) prepare a budget estimating its income and expenditure ;*
- (c) make regular payment of salaries and allowances and other sums payable to the Secretary, officers and servants of a committee from such funds as may be prescribed ;*



(d) keep separate accounts for each such endowment;

(e) ensure that the income and property of the endowment are applied to the objects and for the purposes for which such endowment was created, intended or is to be administered ;

(f) take measures for the recovery of lost properties of any such endowment;

(g) institute and defend any suits and proceedings in a court of law relating to such endowment; (h) supply such returns, statistics, accounts and other information with respect to such endowment as the State Government may from time to time require ;

(i) inspect or cause the inspection of the properties of such endowment; and

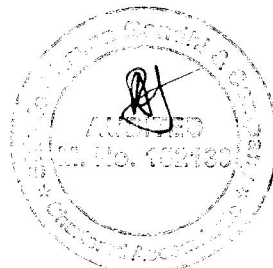
(j) generally do all such acts as may be necessary for the proper control, maintenance and administration of such endowment.

The object of the DMC is to –

- Look after, manage, Supervise and control the management of 3067 trusts (Devasthan situated in various parts of Western Maharashtra).
- Appoint sub committees to manage the various Devasthan in the districts of Western Maharashtra.
- Look after the properties of various trusts.
- Carry out repairs and maintenance of the trusts property.

Combined reading of section 56N and object of DMC it can be said that it is duty of the committee to ensure that the income and property of the endowment are applied to the objects and for the purposes for which such endowment was created, intended or is to be administered. Thus, Donations for social cause cannot be said as the object clause of trust. DMC has made following charitable donations without taking prior approval of The State Government -

Sr. No.	Details	Amount	State Government approval
1.	Donation to CM fund	1,50,00,000/-	State Government approval not obtained
2.	Jilha Parishad Sindhudurg	5,00,000/-	
3.	Jilha Parishad Sangli	5,00,000/-	
4.	Donation of 2500 kits of essential commodities	18,57,500/-	



5.	Donation of digital X-ray CR machine to Savitri Bai Phule Hospital	12,82,400/-	
6.	Donation for Covid 19 to Kolhapur Jilha Appati Vyavasthapak Pradhikaran	1,00,00,000/-	
7.	Donation of E learning anroid LED TV to Prathamik Shikshan Samiti, Mahanagarpalika, Kolhapur	7,20,000/-	
	Total	2,98,59,900/-	

7. 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.

8. INVESTMENTS

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

9. CASH AND CASH EQUIVALENTS

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

10. 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. Sarees received during the year as donation are not added in stock of sarees.

11. EFFECT OF CHANGES IN FOREIGN EXCHANGE RATES

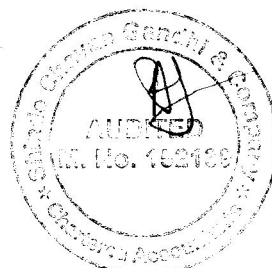
The devasthan has received Donation in Foreign Currency in Donation Box. The Foreign currency received in Mandir Donation Box; is kept in hand and not deposited in Bank. Such currency is not converted in Indian Rupees therefore amount is not considered in financial statements.

12. 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. **Provident Fund:** It is observed that provident fund amounting to Rs. 2,18,325/- is seen payable in the books of accounts. It is recommended that statutory payment should be done on time.
- c. **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.

13. 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



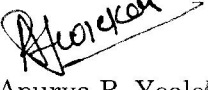
discounted to its present value and are determined based on best estimate required to settle the obligations at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent Assets are neither recognized nor disclosed in the financial statements. Contingent liabilities are not provided for and are disclosed by way of notes.

14. EARMARKED FUNDS/ ALLOCATIONS

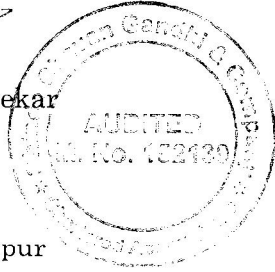
- Allocation of the Earmarked Funds is on the basis of specific directions of Devotees, as specified in the receipts.
- Income from related activities for which funds are created are credited to income account and not to respective Fund account.

15. 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


CA Apurva R. Yeolekar
Partner
M. No. 152139

Place: Camp Kolhapur
Date: 5th of May 2022
UDIN: 22152139AIMKIO8588



For Devasthan Management Committee,
Western Maharashtra, Kolhapur


Accountant


Secretary



**NOTES TO ACCOUNTS OF DEVASTHAN MANAGEMENT COMMITTEE,
WESTERN MAHARASHTRA, KOLHAPUR
FOR THE YEAR ENDING 31st MARCH 2021**

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

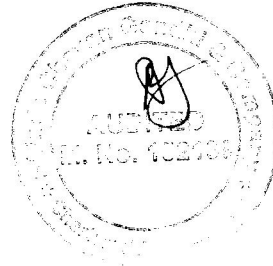
In exercise of powers conferred by Sub Section 2 of section 56C of the Bombay Public Trusts Act, 1950, the Government of Maharashtra appointed DMC as Endowment and registered DMC under the provisions of The Maharashtra Public Trust Act (Bombay Public Trusts Act, 1950)

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 -

- Look after, manage, Supervise and control the management of 3067 trusts (Devasthan situated in various parts of Western Maharashtra).
- Appoint sub committees to manage the various Devasthan in the districts of Western Maharashtra.
- Look after the properties of various trusts.
- Carry out repairs 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.MaheshBalashaebJadhav	Chairman
B) Mrs. Vaishali Rajesh Kshrisagar	Treasurer
C) Mr.ShivajiBaburaoJadhav	Member
D) Mr.Rajendra Narayan Jadhav	Member
E) Mr.Rajaram Vishnu Garud	Member
F) Mr.CharudattaRamakant Desai	Member

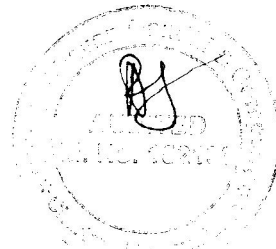
However, the trustees duly appointed by order of State Government of the respective years are reported in the Schedule IX-D of our report enclosed herewith.

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	0
2	Bhudargad	Kolhapur	8	0
3	Kagal	Kolhapur	13	0
4	Karveer	Kolhapur	29	0

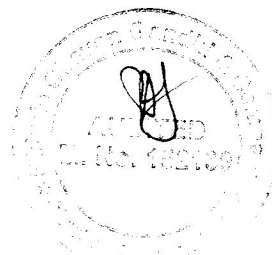


5	Shahuwadi	Kolhapur	20	0
6	Gadhinglaj	Kolhapur	20	0
7	Ajara	Kolhapur	12	0
8	Chandgad	Kolhapur	2	0
9	Shirol	Kolhapur	7	0
10	Ganganbawda	Kolhapur	9	0
11	Phanala	Kolhapur	63	0
12	Hatkalange	Kolhapur	22	0
13	Jat	Sangli	7	0
14	Tasgoan	Sangli	1	0
15	Miraj	Sangli	1	0
16	Kudal	Sindhudurg	34	0
17	Sawantwadi	Sindhudurg	36	0
18	Kankawli	Sindhudurg	0	0
19	VaibhavWadi	Sindhudurg	5	0
20	Dodamarg	Sindhudurg	7	0
21	Vengurla	Sindhudrug	6	0
Total Number			315	0

5. INTERNAL AUDIT REPORT

The Internal Audit was conducted by M/s Mahesh Gurav & Co. Chartered Accountants and completed for the period 01/04/2020 to 31/03/2021. The Said audit report submitted to DMC was provided for verification at the last moment.

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 3067 Devasthans, have been incorporated in the books of accounts, 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.

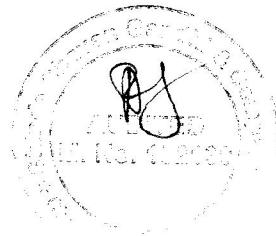
The attached balance sheet includes the value of land, where the ownership and possession of the Committee is established. Some of the plots of land which is purported to be of Devsthan Management Committee, for which the property cards in favor of Devsthan Management Committee are not available, will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

The DevasthanMangement 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. DMC has appointed private agency for survey of land and temples and is in process of collection of receipt of confirmations (7/12 extract) from respective Registration office.

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



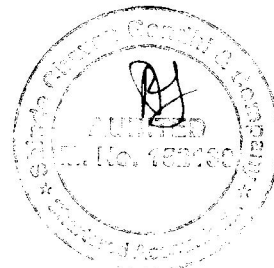
and hence the same is not included in the Balance sheet of DMC. During the year, there are no changes on account of above.

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 upto the date of order of Mumbai High Court are as follows:

SrNo.	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



VahivatdarLand, 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. During the verification on 21/12/2021 it is observed that balance in cash book Rs. 4,776/- was in agreement with physical cash balance of Rs. 4,776/-.

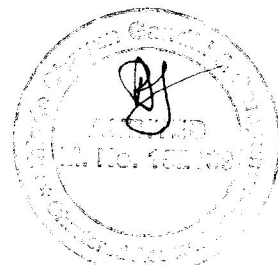
13. The Gold and Silver (utensils, ornaments, Items, etc.) are recorded in books of accounts as per the valuation certificate obtained by DMC. Donations received in Kind during the year like gold, silver, jewellery and other precious metals, saree are not recognized in books of accounts. The valuation of precious metals as on 31st March, 2021 was not done till the date of audit. The appreciation in the Gold and Silver (utensils, ornaments, Items, etc.) 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 templeA9854321s/ devasthan 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/ devasthan located at various villages in Kolhapur District to Law & Judiciary Department of Government of Maharashtra. The said application is yet to be disposed off.

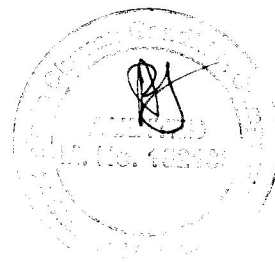
16. The bank reconciliations for various bank accounts are under preparation. Following discrepancies were noticed –

Sr.No.	Name of Bank	Account No.	Balance as per books	Observation
1.	PLA Kankawali		5,382.37	Bank statement not available
2.	PLA Kudal		9,17,614.75	
3.	PLA Sawantawadi		16,89,552.51	



4.	PLA Vengurla		26,243.6	
5.	Indian Overseas Bank	1655	10,33,164	Bank reconciliation not available
6.	State Bank Of India	00000039874748464	10,000	Bank reconciliation not available

17. There are many old advances given carried forward from earlier years. Some advances are also having credit balances. Also there advances of very small amounts of Rs. 40, 50, 100 etc are also carried forward since many years. These advances are seen under "Final Tasamat" & "To Employees". It is observed that many advances needs to cleared by either booking capital/revenue expenses but the same is not done till the date of audit. It is suggested that DMC should pass resolution and write off non-recoverable advances and book capital/revenue expenses wherever required.
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. Many old advances which are carried forward needs to be closed in books of accounts.
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 ShriKarveerNivasini, ShriKedarlingJotibaDevasthan and Local Temples.



22. Previous Years Figures have been regrouped /reclassified, wherever necessary, to conform to current classification.

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

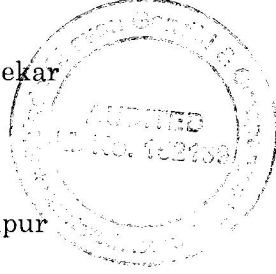


CA Apurva R. Yeolekar
Partner
M. No. 152139

Place: Camp Kolhapur

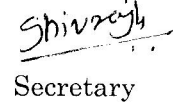
Date: 5th May 2022

UDIN: 22152139AIMKIO8588



For Devasthan Management Committee,
Western Maharashtra, Kolhapur


Accountant


Secretary



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. 6,76,34,664/-

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. 1,71,20,965/-

a. **KD Pooja Shashwat Pooja Earmark Funds:** Opening balance of such fund is Rs. 1,63,91,641/- there was addition is Rs. 14,71,334/- at the end of year balance is Rs. 1,78,62,975/-.

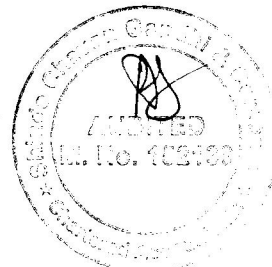
b. **Jotiba Vikas Arakhada Jilha Niyojan Samitti for (Kedarling) Grant:** Opening balance of such fund is Rs. NIL there was addition of Rs. 2,43,00,000/- ,expenditure of Rs. 85,27,177/- and at the end of year balance is Rs. 1,57,72,823/-.

c. **KD Prayatan Vikas (Bagichya Gov.Fund):** Opening balance of such fund is Rs. NIL. During the year, there was addition is Rs.44,20,000/-, at the end of year balance is Rs. 44,20,000/-.

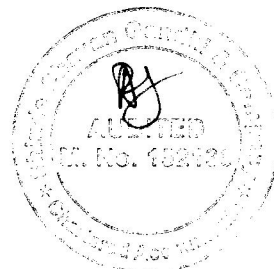
d. **KD Jirnodhar Dengi:** Opening balance of such fund is Rs. 35,08,504/- During the year, there is no addition, at the end of year balance is Rs. 35,08,504/-.

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/-.
- i. **Central Government Fund for Public Add System :** Opening balance of such fund is Rs. 80,08,195/- During the year, expenditure of Rs. 45,43,192/-, at the end of year balance is Rs. 34,65,003/-.
- j. **Donation for Renovation Fund-Kedarling :** 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/-.
3. **Duties & Taxes Rs. 8,30,414/-**
- During the year under review; there are various types of Duties and Taxes, Total net addition in Duties & Taxes amounting to Rs 27,938/-
- a) **TDS Contractor Devsthan Fund:** Opening balance of such fund is Rs. 5,64,313/- there was addition of Rs. 15,35,127/- and TDS paid during the year of Rs. 17,55,302/- and at the end of year balance is Rs. 3,44,138/-.
- b) **TDS Management Fund:** Opening balance of such fund is Rs. 1,82,694/- there was addition is Rs. 2,61,393/- and TDS paid during the year of Rs. 2,44,405/- and at the end of year balance is Rs. 1,99,682/-.
- c) **KD Vyavsay Kar:** Opening balance of such fund is Rs. 14,600/- there was addition is Rs. 68,900/- and tax paid during the year of Rs. 69,900/- and at the end of year balance is Rs. 13,600/-.
- d) **KN Vyavsay Kar:** Opening balance of such fund is Rs. 23,500/- there was addition is Rs. 135,400/- and tax paid during the year of Rs. 1,21,000/- and at the end of year balance is Rs. 37,900/-.

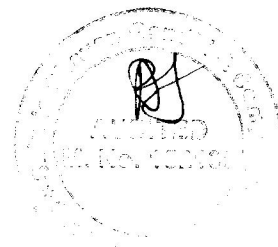


- e) **PT Management Fund:** Opening balance of such fund is Rs. 6,175/- there was addition is Rs. 49,500/- and tax paid during the year of Rs. 50,100/- and at the end of year balance is Rs. 5,575/-.
- f) **Provident fund - Kedarling Opening Unreconciled:** Opening balance of such fund is Rs. 360/- During 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/-.
- j) **KN Provident. Employees:** Opening balance of such fund is Rs. 0/- During the year, there is addition of Rs. 2,18,325/-, at the end of year balance is Rs. 2,18,325/-.

4. Provision Rs.1,53,79,270/-

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

- a) **10% Management Charges 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 of Rs.52,415/-, at the end of year balance is Rs. 2,22,072/-.



d) **MF CPF Fixed Deposit Payable** : Opening balance of such fund is Rs. NIL
there is addition Rs.519,652/-, at the end of year balance is Rs.519,652/-.

5. Deposit Refund Payable Rs. 2,22,27,755/-

During the year under review; Opening balance of such Deposit refund payable is Rs. 1,99,85,308/-there was addition is Rs. 5,36,72,561/- and there was deletion of Rs. 5,14,30,113/- at the end of year balance is Rs. **2,22,27,755/-**.

6. 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

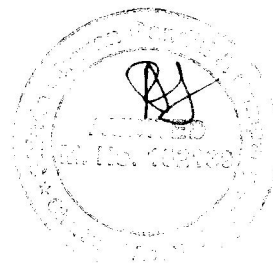
1. Immovable Properties Rs. 29,66,78,821/-

During the year, there is addition of Rs. 3,80,953/- to the Immovable Properties and depreciation on immovable property of Rs.60,554/-. The Immovable Properties balance at the end of year is Rs. 29,66,78,821/-.

2. Movable Properties Rs. 33,74,61,279/-

Opening balance of Movable Properties of Rs. 33,69,45,188/- addition During the year of Rs.22,18,513/- and Depreciation during the year of Rs. 17,02,421/-. Movable Properties includes various Vehicle, Gold & Silver, Furniture & Fixtures, Computer Software & Printer, Plant, and Machinery etc. Which are as follows:

- a) **Vehicle:** During the year under review there is opening balance of Rs. 7,66,032/- in which is no addition and Depreciation during the year of Rs.1,14,904/- at the end of year balance is Rs. 6,51,128/-. 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. 32,87,87,076/- in which addition of Rs. NIL and at the end of year balance is Rs. 32,87,87,076/-. Donations received in Kind during the year like gold, silver, jewelry and other precious metals are not recognized in books of accounts. The valuation of precious metals, as on 31st March, 2021 was not done till the date of audit hence, we are unable to quantify effects on financial statements.



c) **Furniture & Fixture:** During the year under review there is opening balance of Rs. 24,99,570/- in which addition of Rs. 1,68,574/- and Depreciation during the year of Rs.2,58,628/- at the end of year balance is Rs. 24,09,516/-.

d) **Computer Software & Printer:** During the year under review there is opening balance of Rs. 15,81,218/- in which addition of Rs. 2,38,692/- and Depreciation during the year of Rs.7,19,666/- at the end of year balance is Rs. 11,00,244/-.

e) **Plant & Machinery:** During the year under review there is opening balance of Rs. 31,56,480/- in which addition of Rs. 9,78,414/- and Depreciation during the year of Rs.5,67,581/- at the end of year balance is Rs. 35,67,313/-.

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. 9,22,49,124/-

During the year under review there is opening balance of Rs. 9,03,64,624/- in which addition of Rs. 18,84,500/- at the end of year balance is Rs.9,22,49,124/- This increase is mainly in Building Construction.

4. Investments Rs. 1,27,07,08,624/-

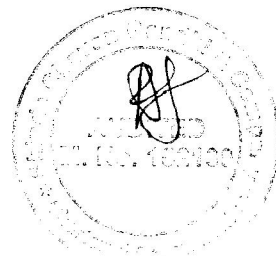
During the year under review there is opening balance of Rs. 1,27,26,91,417/-, in which addition of Rs. NIL. And Matured during the year Rs. 19,82,794/- at the end of year balance is Rs. 1,27,07,08,624/-. Investments are including in mostly Fixed Deposit.

5. Deposits Rs. 51,18,396/-

During the year under review there is opening balance of Rs. 50,28,396/-; in which addition of Rs.9,000/- at the end of year balance is Rs. 51,18,396/-. 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, KMC Kolhapur Tree Plantation Deposit, Kn Deposit – Mahanagarpalika.

6. Loans and Advances Rs. 5,82,21,480/-

During the year under review there is opening balance of Rs 2,96,97,621/-; in which addition of Rs.3,19,02,411/- and repayment/ clearance of advances of Rs. 33,78,553/- at the end of year balance is Rs. 5,82,21,480/-. Loans & Advances Includes Final Tasalmat and Employees Advance.



7. Other Current Assets Rs. 3,22,53,431/-

During the year under review there is opening balance of Rs. 3,26,23,697/- in which addition of Rs. 39,70,360/-. And deletion during the year Rs. 43,40,626/-, at the end of year balance is Rs 3,22,53,431/-. 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.2,58,393/-

Consumable Stock mainly includes stock of Annachatra Stock and Saree Stock. etc.with various Departments were physically verified by Head of the Department as on 31/03/2021. Stock of Saree is not updated during the year.

9. Cash in Hand Rs.33,643/-

As per Balance Sheet there is cash balance of Rs 33,643/- which is in agreement with the physical cash balance as on 31/03/2021 which was verified by Committee officials.

10. Bank Accounts Rs.3,22,04,008/-

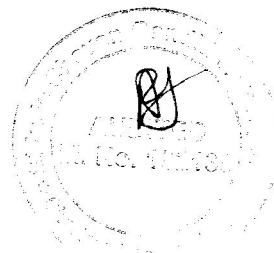
There is bank balance at the end of year is Rs. 3,22,04,008/-for all units. We have obtained the reconciliation Statements of various banks maintained by the Committee and we have observed that in case of some Banks the balances do not match with Books of Accounts.

C. EXPENDITURE

During the year under review, Committee has incurred total Expenditure on Object of the Trust of Rs.12,96,00,664/-.

D. INCOME

During the year under review, Committee has received gross receipts amounting to Rs. 12,81,53,024/- by way of Rent, Interest on Saving Bank Accounts and Investments, Donations and Income from other sources.



STATEMENT -II :AUDIT OBSERVATION

GENERAL OBSERVATION PREFACE:

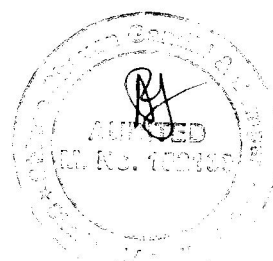
We the undersigned auditors of "Devasthan Management Committee, Western Maharashtra, Kolhapur" appointed by Maharashtra Government vide order No. No. DMC - 1220/ 1501/ 162/ PRA.KRA.70/KA.16 Law & Judicial Department, Mantralaya, Mumbai, Maharashtra dated 09/07/2020 herby report that:

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	31/03/2020	31/03/2021	Increase/ (Decrease)	Increase/ (Decrease) in (%)
1	Trust Corpus Fund	55,95,36,977	55,95,36,977	0.00	0%
2	Other Earmarked Fund	4,59,70,507	6,30,91,472	1,71,20,965	37.24%
3	Immovable Property	29,59,43,365	29,66,78,821	3,20,399	0.11%
4	Investment	1,27,26,91,418	1,27,07,08,624	(19,82,794)	(0.16%)
5	Surplus	11,77,79,736	(14,47,640)	(11,92,27,376)	(101.22%)



II) PROCEEDING BOOK

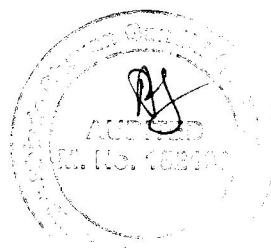
During the audit period trust has called following Committee Meetings; and all proceeding books, attendance register are maintained by DMC.

Sr.	Meeting	Date of Meeting	Quorum (No. of Members Present)
1	Committee Meeting	05/06/2020	6
2	Committee Meeting	04/09/2020	5
3	Committee Meeting	11/12/2020	6
4	Committee Meeting	09/03/2021	6

During the audit it is observed that the minutes of the meeting held on 9th March 2021 are not signed by Chairman as on the date of audit.

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 as DMC has followed cash system of accounting instead of accrual system of accounting.
- B. It is observed that accounting is not done on day to day basis which causes delay in preparation of bank reconciliations, finalization of GST returns, TDS returns and finalization of accounts. It is recommended that proper accounting system should be developed in which accounting will be updated on day to day basis along with bank reconciliations.
- C. It is observed that DMC is using Tally Prime software for accounting purposes. It is observed that is no lock for making back dated entry in the software. Also there should be separate login in software for each level of hierarchy in accounts department which will ensure privacy of data.
- D. 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.

E. The Books of Accounts and records of the Devasthan 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.

F. The books of accounts and financial statements prepared forming part of this report do not include

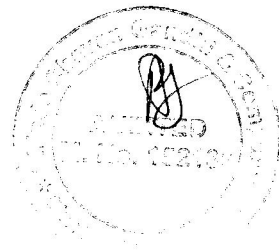
- a. Accounts statements of Devasthan Management Fund (i. e. 10% Management Fund).
- b. Accounts statements of Devashtans which are looked after and managed by the Sub-Committees appointed by the DMC
- c. Accounts statements of Devasthan which does not carry out any activity and or financial transaction.

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.

G. 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 Devasthan. 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	0

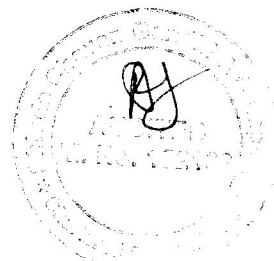


5	Shahuwadi	Kolhapur	20	0
6	Gadhinglaj	Kolhapur	20	0
7	Ajara	Kolhapur	12	0
8	Chandgad	Kolhapur	2	0
9	Shirol	Kolhapur	7	0
10	Ganganbawda	Kolhapur	9	0
11	Phanala	Kolhapur	63	0
12	Hatkalange	Kolhapur	22	0
13	Jat	Sangli	7	0
14	Tasgoan	Sangli	1	0
15	Miraj	Sangli	1	0
16	Kudal	Sindhudurg	34	0
17	Sawantwadi	Sindhudurg	36	0
18	Kankawli	Sindhudurg	0	0
19	VaibhavWadi	Sindhudurg	5	0
20	Dodamarg	Sindhudurg	7	0
21	Vengurla	Sindhudrug	6	0
Total Number			315	0

As per information provided none of the sub-committees have submitted their audit report for FY 2020-21.

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 neither such information of donation



boxes kept nor provided to us by DMC. Also, the duplicate keys of such donation boxes are also not kept by DMC.

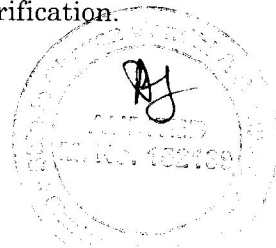
- d. As per Rules and Regulations vide tharav no. 3 dated 19/7/2014, rectified tharav no. 2 dated 24/11/2014 and tharav no. 13 dated 2/7/2014, rule no. F if the amount of donations received in Donation box is Rs. 1,00,000/- or less then Rs. 100/- is to be deposited by the appointed sub-committee to Devasthan 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 provideproceeding 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. Initially Internal Audit Report for the period of FY 2020-21 was not provided for verification during the audit period. However, the internal report was provided on last minute.
- b. The compliance and rectification report of internal audit was not provided to us for verification.
- c. 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.
- d. Internal Audit should be done by third party.
- e. The rectification/ compliance report of statutory audit for FY 2018-19 and FY 2019-20 is not done by DMC and hence not provided to us for verification.

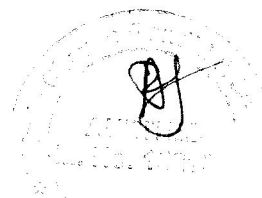


V) MOVABLE & IMMOVABLE PROPERTY & ITS RECORDS AND MANAGEMENT

- a. It is observed that, the Register for Movable and Immovable properties-
- The immovable property 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.
 - It is observed that there is no proper numbering on the assets of DMC. It is suggested that proper numbering should be done and fixed assets register should be updated.
- 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 needs to be taken from Regional Charity Commissioner if agreement period exceeds 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 taken 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. DMC has maintained demand register and rent book but the same is not kept up to date.

The Talukawise 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 –

- Revised Rent / lease Agreements is not made by DMC.
- Possession is not Taken by DMC;
- As per information provided there are no rent/ lease agreements at Sindhudurg district, hence, the same are not provided to us for audit.
- 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	53,413/-
12	Hatkalange	Kolhapur	22	5436/-
13	Kudal	Sindhudurg	Information not provided	
14	Sawantwadi	Sindhudurg	Information not provided	
15	Kedarling(temple)	Kolhapur	55	792,779/-
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	15,90,913/-

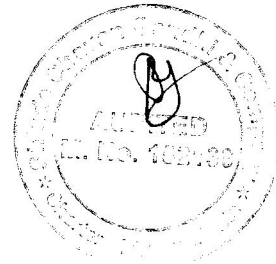
Also it should be noted that –

- 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 been not identified.**
- Non recovery of rent will have huge impact on income of DMC. Hence, it is recommended that the recovery should be made of the arrears amount.
- 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 31/03/2021

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. 33,643/- as on 31/03/2021 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. Cash in hand Shree KarveerNivasiniMahalaxmiMandir-

During the verification on 22/12/2021 it is observed that balance in cash book 630/- was in agreement to physical cash balance of Rs. 630/-.

b. Donation Receipt Book

Receipt books are purchased by DMC and Kept at Shree KarveerNivasiniMahalaxmiMandir 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.

It was observed that some vouchers provided at ICICI Bank counter were overwritten on the carbon copy as follows :

Sr.No.	Receipt No	Receipt Date	Original amount	Amount Overwritten
1.	50115	20/11/2021	1001/-	101/-

c. KedarlingDevasthan Donation Books :

During the verification on 23/12/2021 it is observed that balance in cash book Rs. 2,69,601/- was in agreement to physical cash balance of Rs. 2,69,601/-.

d. DMC office, Kolhapur

During the verification on 21/12/2021 it is observed that balance in cash book Rs. 4,776/- was in agreement with physical cash balance of Rs. 4,776/-.

e. 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, KarveerNivasiniMahalaxmi and Kolhapur City and Gramin area.
- c) In Other than Kedarling, KarveerNivasiniMahalaxmiTemple and some temples in Sindhudurg District Gold & Ornaments Record and Valuation is not seen to be done by the DMC.
- d) DMC has not done valuation of Gold and Silver (utensils, ornaments, Items, etc.) in the previous year. DMC has not accounted donations received in kind in the form of Gold and Silver (utensils, ornaments, Items, etc.) during the previous year 2020-21 in the books of accounts as the valuation is not done at the year end.
- e) 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.
- f) It is observed that, Gold and Silver (utensils, ornaments, Items, etc.) are in custody of single person. It is suggested that these Gold and ornaments should be kept in dual custody.

VII) MANDIR PREMISES

A. Donation in Cash and Kind

SHRI KARVEERNIVASINI MAHALAXMI (AMBABAI) MANDIR, KOLHAPUR, KEDARLING DEVASTHAN ,RAVALNATH OTWANE TEMPLE (RAWALNATH) , VALAVAL TEMPLE (KUDAL) , SHRI MAULI TEMPLE (CHENDVAN), SHREE KALESHWAR NERUR & SHREE MAULI AND RAWALNATH DEVASTHAN

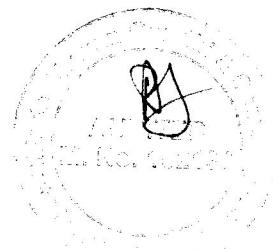
Donation of Gold & Ornaments Register

During the verification it is observed DMC has not done valuation of Gold and Silver (utensils, ornaments, Items, etc.) in the previous year. DMC has not accounted donations received in kind in the form of Gold and Silver (utensils, ornaments, Items, etc.) during the previous year 2020-21 in the books of accounts as the valuation is not done at the year end.

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 updated in the Stock Register. Stock is taken 2-3 times in a year.



b. Saree Register (Donation received in Kind)

- i. During the audit Saree register was not provided for verification. DMC is currently in process of updating Saree Register.
- ii. Donation received in the form of Saree during the previous year is not accounted for in books of accounts. Hence, the deficit as per income and expenditure account is overstated.
- iii. During the verification it is observed that stock of saree as on 31.3.2021 is not accounted for in the books of accounts.
- iv. It is observed that there is huge stock of saree and the stock of sarees is not kept properly. Also proper register is not maintained, valuation of the saree is not done. Thus it is suggested to frame proper policy to maintain inward outward register of sarees, valuation of sarees & stock of sarees.

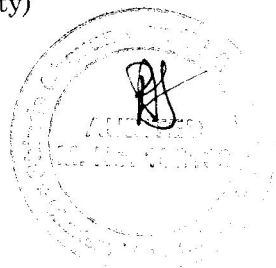
c. Calendar Register

During the verification it has been observed that Calendar register was not updated properly. There were no outward details of 3890 calendar distributed like date, Name of buyer, quantity given etc. It was observed that register did not have columns like inward date, inward quantity, authorized signatory.

Hence, It is recommended that calendar register should be properly updated and include details like inward date, inward quantity, authorized signatory, closing inventory of calendar in hand.

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



xi. Calendar Register

IX) ANNACHTRA (AMBABAI MANDIR PREMISES)& NITYA NAIMITIK SAHITYA

- a. During the year Annachtra was closed due to COVID-19 pandemic. Annachtra Register is not maintained properly.
- b. It was observed that materials like ghee, dals, rice, pulses, oil etc are received by way of donations or purchased from vendors as per the requirement. Quality check of the material received is not done. Hence, it is recommended to do quality check of the materials received in Annachtra and Nityanaimitikshahitya.
- c. It was observed that outward signatures were not taken on register.
- d. During the verification it was observed that there was difference in physical stock of Ghee (480 kg) and stock as per register (437 Kgs) of 43 kgs of Ghee. Hence, it is recommended to do stock taking at periodical intervals.

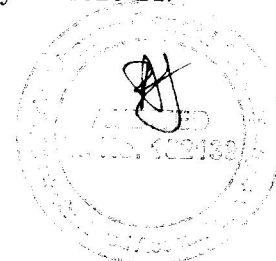
X) CCTV SECTION

a. CCTV Security Department Fixed Asset Verification:

- i. Security policy needs to be drafted; segregation of duty is required.
- ii. It is observed that there was only one security person in KedarlingMandir for CCTV observation and security persons are not appointment in other madirs where CCTV cameras are installed like BinkhambiMandir, DattaMandir, Siddhivinayakmandir, Katyayanimandir.

XI) GRANT RECEIVED

- a. 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 State Government of Maharashtra under scheme of financial assistance for creation of cultural infrastructure during the financial year 2020-21. Creation of cultural infrastructure includes DarshanMandap, construction of Male and Female Toilet complex, Reconstruction of Central Plaza & construction of BhaktNiwasRs. 19,16,00,000/- out of which 1st Installment is Rs. 2,43,00,000/- is received. DMC has received another grant sanctioned from JilhaNiyojanSamiti under scheme of financial assistance for creation of cultural infrastructure during the financial year 2020-21. Creation of cultural infrastructure includes JotibaBagichya Development of Rs. 44,20,000/- and DMC has received full amount of grant during the financial year 2020-21.

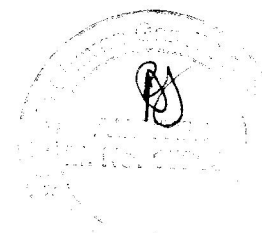


- b. Central Government Fund for IP public Address System was received amounting to Rs. 80,08,195/- out of sanctioned amount of Rs. 1,33,46,992/-. As per the government order DMC was required to follow rules and regulations as directed in the order. One of the condition was that once the 1st installment of government fund is received the project must be completed by the project authority within one year from the date of release and if this condition is not fulfilled then no further grant shall be released to DMC and the claim will become time barred. Hence, as the time is barred the government fund may not be sanctioned at for 2nd Installment.

1. CHARITABLE DONATIONS FOR SOCIAL CAUSE

Section 56N of the Maharashtra Public Trust Act, 1950 states General duties of committee as under-

- (9) Subject to the general and special orders of the State Government, it shall be the general duty of a committee to manage and administer the affairs of the endowment which vests in, or the management of which vests in it. It shall be the duty of a committee to so exercise the powers conferred and discharge the duties and functions imposed upon it, by or under this Act or under any instrument of trust, or a scheme, for the time being in force relating to such endowment as to ensure that such endowment is properly maintained, controlled and administered and the income thereof is duly applied to the object and purposes for which it was created, intended or to be administered. (2) In particular, but without prejudice to the generality of the foregoing provision, a committee shall—*
- (a) maintain a record containing information relating to the origin, income, object and the beneficiaries of every such endowment;*
 - (b) prepare a budget estimating its income and expenditure ;*
 - (c) make regular payment of salaries and allowances and other sums payable to the Secretary, officers and servants of a committee from such funds as may be prescribed ;*
 - (d) keep separate accounts for each such endowment;*
 - (e) ensure that the income and property of the endowment are applied to the objects and for the purposes for which such endowment was created, intended or is to be administered ;*
 - (f) take measures for the recovery of lost properties of any such endowment;*



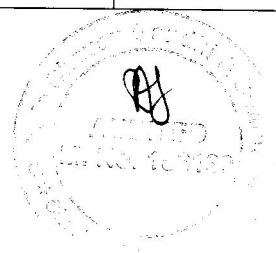
- (g) institute and defend any suits and proceedings in a court of law relating to such endowment; (h) supply such returns, statistics, accounts and other information with respect to such endowment as the State Government may from time to time require ;
- (i) inspect or cause the inspection of the properties of such endowment; and
- (j) generally do all such acts as may be necessary for the proper control, maintenance and administration of such endowment.

The object of the DMC is to –

- Look after, manage, Supervise and control the management of 3067 trusts (Devasthan situated in various parts of Western Maharashtra).
- Appoint sub committees to manage the various Devasthan in the districts of Western Maharashtra.
- Look after the properties of various trusts.
- Carry out repairs and maintenance of the trusts property.

Combined reading of section 56N and object of DMC it can be said that it is duty of the committee to ensure that the income and property of the endowment are applied to the objects and for the purposes for which such endowment was created, intended or is to be administered. Thus, Donations for social cause cannot be said as the object clause of trust. DMC has made following charitable donations without taking prior approval of The State Government -

Sr. No.	Details	Amount	State Government approval
1.	Donation to CM fund	1,50,00,000/-	State Government approval not obtained
2.	JilhaParishadSindhurg	5,00,000/-	
3.	JilhaParishadSangli	5,00,000/-	
4.	Donation of 2500 kits of essential commodities	18,57,500/-	
5.	Donation of digital X-ray CR machine to SavitriBaiPhule Hospital	12,82,400/-	
6.	Donation for Covid 19 to Kolhapur JilhaAppatiVyavasthapakPradhikaran	1,00,00,000/-	
7.	Donation of E learning anroid LED TV to PrathamikShikshanSamiti, Mahanagarpalika, Kolhapur	7,20,000/-	



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

- Above bank ledger is showing debit balance from 01/04/2018 but as per bank statement there is zero balance in the bank.

XIV) BANK ACCOUNT IN THE NAME OF OFFICE IN-CHARGE

DMC has given Tassalmat to ShriKedarlingDevasthan,ShriKarveerNivasiniMahalxmi (Ambabai) temple and Sindhudurg office 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

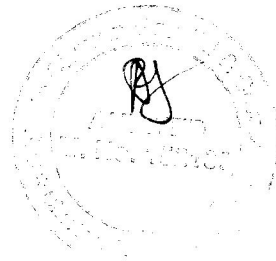
A. Fixed Deposit:

i. Investment made during the year and Investment Matured during the year list were provided to us for audit. However, DMC has not maintained second copy of receipts of Investments matured during the year and hence we are not able to verify investments matured during the year.

ii. During verification it was observed that opening fixed deposits of Rs. 25.53.488/- are un-reconciled and no details of it were provided during the audit.

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 it is not recognized as contingent liability in the books of accounts. Details of Bank Guarantee of Rs. 3,75,000 are not provided to us for Audit.



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

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 during previous yearsuch deposit amount are matured and deposited in bank. Such amounts are not reinvested in Co-operative Banks.

XVII) INSURANCE

a. Cash, Cash in Transit, Gold, Ornaments, Fixedassets: -

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)TDS RECEIVABLE

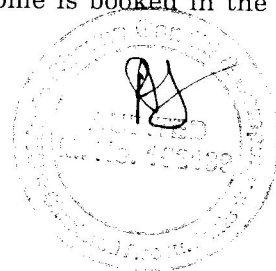
TDS AS PER 26AS - The total Income Tax TDS deducted and receivable from Income Tax Department is Rs. 2,65,34,898.46/-

Sr.	Year	Amount of TDS
1	2012-13 to 2017-18	1,09,97,459
2	2018-19	77,18,005
3	2019-20	69,08,064
4	2020-21	9.11.370
	Total	2,65,34,898.46

It is recommended that DMC should initiate appropriate steps for getting refund from Income tax department.

XIX) GST PAYABLE:

During the verification it is observed than DMC has entered into contract with JIO for online darshan of ShriKarveerNivasiniMahalxmi (Ambabai) templeand DMC receives royalty against it. DMC has made provision of Royalty receivable of Rs. 30,00,000/- in month of March 2021.GST on the Royalty Income is booked in the Month of August



2021. DMC has not paid any interest of Rs. 48,600/- on late payment of GST. Hence, it is recommended to pay interest on GST.

XX) TAX COLLECTED AT SOURCE :

During the verification it is observed that DMC has collected parking Rent of Rs. 38,35,000/-. As per section 206C seller has to collect TCS at the rate of 2% on Parking Lot income. DMC has not collected TCS of Rs. 76,700/- on parking lot charges. DMC is liable to pay interest on non-payment of TCS at the rate 18% p.a. It is recommended that TCS should be collected and paid on time to avoid interest and penalties.

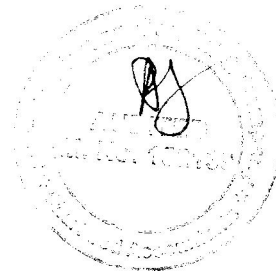
XXI) INCOME TAX COMPLIANCE

a. Income Tax Return

1. Devasthan Management Committee has filled income tax return, for FY 2020- 21 as on 31/12/2021.
2. As per form 26AS of FY 2020-21, Total Specified Financial transaction(SFT) Transactions shown of Rs. 56,30,44,358/- which include Rs. 4,51,04,681/- relating to Cash Deposit and Rs. 51,79,39,677/- relating to Time Deposit. DMC has not disclosed SFT Transactions Details to Income tax. DMC needs 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 of 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.



- iv) During the verification it is observed that income tax order has been passed by the Assessing officer that is not in favor of DMC. Demand has been raised of Rs. 10,50,23,778/-. As per the order DMC is not eligible to claim exemption u/s 10(23BBA) as income of endowments is not eligible for exemptions u/s 10(23BBA). DMC has filed appeal in form 35 against the said order.

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 should to be prepared.
 - iii. Amount 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 DevalayaBandhkamNidhi was given to various devasthans total amounting to Rs. 24,74,500/- (From April 2020 to March 2021).

It is further informed to us that the said DevalayaBandhkamSahabhag is given to devasthans / devasthanssubcommittee 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. During the verification it is observed that capital expenditure are shown under work in progress in financial statements of DMC for long period of time. The capital expenditure includes :

Sr.No.	Description	Amount
1	Expenditure on Devasthans- Capital / Major Renovation expenditure	5,06,30,844/-
2	Capital Work in Progress	1,73,67,599/-
3	Dharamashalas (At Cost)	80,32,288/-
4	Light Illumination Work In Progress	1,62,18,393/-
	Total	9,22,49,124/-

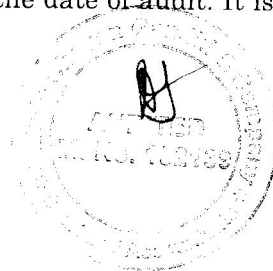
Construction works done during the year of which work completion certificate is not obtained has been recorded as capital work in progress and is not added to building accounts. Utilization certificate regarding completion of the various construction works is not submitted by sub – committees to DMC office amounting to Rs. 5,06,30,844/-. Thus is observed that amount of Rs. 9,22,49,124/- is seen in Capital work in progress. It is recommended that DMC should take confirmation wherever required from sub – committees and capitalize the expenditure in the financial statements.

e. Lab Rent

DMC has taken place on rent basis from GayanDeval 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/-. It is observed that the said premises is not in use by DMC. Deposit was not received during the period of audit.

f. Income from Rent of Dharmashala at KedarlingDevashthan :

During the verification it is observed that Dharmashala and shops near KedarlingDevashthan are given on rent to AjitDandate(tenant). It is observed that the tenant has not paid rent since 29/01/2015 to 28/04/2021 amounting to Rs. 5,08,672/- .DMC has communicate to the tenant vide letter dated 31/12/2020 to clear outstanding rent. The tenant has not cleared the rent till the date of audit. It is recommended that



rent agreement should be prepared and terms and conditions should be finalized. Rent should be collected at periodical intervals viz monthly to avoid loss of income.

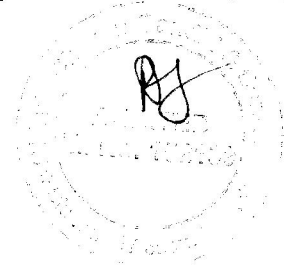
g. FCRA

Trusts, Societies, Section 8 Companies that receives foreign contribution or donation from foreign sources are required to obtain registration under Section 6(1) of Foreign Contribution Regulation Act, 2010. It is observed that DMC receives donations in foreign currency in donation box at mandirs but has not registered itself under FCRA Act, 2010. Hence, it is recommended that DMC should register under FCRA. Foreign currency amount to approximately Rs. 2,50,000 - 3,00,000/- (approximately value as 31.3.2021) is not accounted for in books.

XXIII) TENDER VERIFICATION

a. Sanjay Decorators: Sanjay Decorators is contractor appointed for decoration of mandap for FY 2017-18. As the amount of the work exceeds the specified limit notified by the State government hence DMC went for online tendering for FY 2018-19. However, there was no response for tender and tender was recalled 4 times. Later on Sanjay decorators was again appointed for FY 2018-19 due to no response for tender. Later again same vendor was appointed from FY 2019-20 to FY 2020-21 without carrying e-tendering process. Expenditure on mandap decoration for FY 2020-21 amounts to Rs.24,11,989/-. Considering the bill amount it was necessary to carry the tendering process. DMC did not carry the tendering process for the said work of mandap decoration.

b. AksharMudranalay: AksharMudranalay is appointed for printing of documents/stationery/receipt book etc required for DMC. It is observed

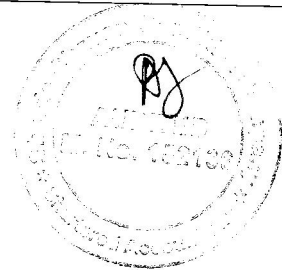


Aksharmudranalay was awarded tender for above mentioned work. The work order was issued by DMC at rates higher than the rates declared in tender by AksharMudranalay However AksharMudranalay issued bills at higher rate than the rates declared in quotation. Due to this excess amount was paid to AksharMudranalay of Rs. 32,865/-

XXIV) SALARY OF MANDIR STAFF

During verification it is observed that employees have not filled the attendance register regularly. In fact in some cases employees have not filled attendance register for whole month. It is observed that DMC is not checking and matching the attendance register at the time of salaryfinalisation. It is observed that even though there is zero attendance of some employees salary is released for the entire month as follows –

Sr.No.	Name of Employee	Period	Observations
1.	Shri M.G. Powar	November 2020	Salary released for entire month even though as per attendance register he was not present for full month.
2	Shri C.A. Powar		
3	Mrs. M.P. Salokhe		
4	Shri. S.G. Salokhe		
5	Shri S.A. Sangale		
6	Mrs. A.B. Patil	03/03/2021	Salary released for entire month even though as per attendance register they were not present for 13 days.
7	Mrs. N.L. Sutar	to 15/03/2021	

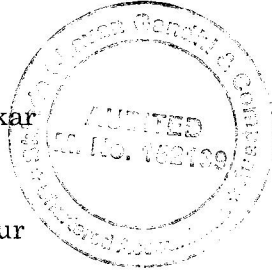


XXV) SECURITY SERVICES

During verification it is observed that as per approval by DMC it was decided to reduce the number to security guards provided from Rakshak Security Services and System Pvt Ltd from 27 to 16 security guards from the month of July 2020. However, even till august 2020 the number of employees as per attendance sheet is more than 16. It is observed that salary for the month of July ,November 2020& December 2020 is paid for 27 employees instead of 16 employees. Hence, DMC has paid excess salary in months of July ,November 2020 & December 2020. Hence, it is suggested that DMC should keep regular check on services outsourced and detailed verification should be done before release of payment viz. attendance registers, signatures, inward and outward etc.

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

CA Apurva R. Yeolekar
Partner
M. No. 152139
Place: Camp Kolhapur
Date: 5th May 2022
UDIN: 22152139AIMKIO8588



For Devasthan Management Committee,
Western Maharashtra, Kolhapur

Accountant

Shinregh
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 :

CERTIFICATE

CASH

We certify that following is the cash balance available in Devasthan Management Committee as on 31/03/2021 and same is verified by Accountant & Secretary of the Devasthan Management Committee. Physical cash balance is Rs. 33,643/- and it is found as per cash book of the Devasthan Management Committee as on 31/03/2021.

INVESTMENT

We certify that following is the Investment balance available in Devasthan Management Committee as on 31/03/2021 and same is verified by Accountant & Secretary of the Committee. Investment balance is Rs. 1,27,07,08,624/- and it is found as per books of accounts of the Devasthan Management Committee as on 31/03/2021.

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 :

CERTIFICATE

BANK BALANCE

We certify that following is the bank balance available in Devasthan Management Committee as on 31/03/2021 and same is verified by Accountant & Secretary of the Devasthan Management Committee. Bank balance is Rs. 3,22,04,008/- and it is found as per books accounts of the Devasthan Management Committee as on 31/03/2021.

For Devasthan Management Committee,
Western Maharashtra, Kolhapur


Accountant


Secretary

Date:

Place: Kolhapur



Devasthan Management Committee,
Western Maharashtra, Kolhapur

DEVASTHAN MANAGEMENT COMMITTEE, WESTERN MAHARASHTRA, KOLHAPUR

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Ref. No. :

Date :

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

Ref.: Statutory Audit of FY 2020-21

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, 2021 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 Kind during the year like gold, silver, jewelry and other precious metals, saree are not recognized as income in books of accounts. The valuation of precious metals, as on 31st March, 2021 was not done till the date of audit.

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. 6,76,34,664/-

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. 1,71,20,965/-

- a. **KD Pooja Shashwat Pooja Earmark Funds:** Opening balance of such fund is Rs. 1,63,91,641/- there was addition is Rs. 14,71,334/- at the end of year balance is Rs. 1,78,62,975/-.
- b. **Jotiba Vikas Arakhada Jilha Niyojan Samitti for (Kedarling) Grant:** Opening balance of such fund is Rs. NIL there was addition of Rs. 2,43,00,000/- ,expenditure of Rs. 85,27,177/- and at the end of year balance is Rs. 1,57,72,823/-.
- c. **KD Prayatan Vikas (Bagichya Gov.Fund):** Opening balance of such fund is Rs. NIL. During the year, there was addition is Rs.44,20,000/-, at the end of year balance is Rs. 44,20,000/-.
- 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 Nrusinghadi, 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/-.
- i. **Central Government Fund for Public Add System :** Opening balance of such fund is Rs. 80,08,195/- During the year, expenditure of Rs. 45,43,192/-, at the end of year balance is Rs. 34,65,003/-.
- j. **Donation for Renovation Fund-Kedarling :** 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/-.

3. Duties & Taxes Rs. 8,30,414/-

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.8,02,476/-

there is addition deduction during the year of Rs. 45,83,350/- and total payment made during the year of Rs. 45,55,412/- At the end of the year balance of Rs. **8,30,414/-**.

4. Other Advances Rs. 40,89,936/-

During the year, there is no addition to the Other Advances. The Other Advances balance at the end of year is Rs. 40,89,936/-.

5. Provision Rs.1,53,79,270/-

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

a) 10% Management Charges 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 of Rs.52,415/-, at the end of year balance is Rs. 2,22,072/-.

d) MF CPF Fixed Deposit Payable : Opening balance of such fund is Rs. NIL there is addition Rs.519,652/-, at the end of year balance is Rs.519,652/-.

6. Deposit Refund Payable Rs. 1,81,37,820/-

During the year under review; Opening balance of such fund is Rs. 1,58,95,372/-there was addition is Rs. 5,36,72,561/- and there was deletion of Rs. 5,14,30,113/- at the end of year balance is Rs. 1,81,37,820/-.

7. 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. 29,66,78,821/-

During the year, there is addition of Rs. 3,80,953/- to the Immovable Properties and depreciation on immovable property of Rs.60,554/-. The Immovable Properties balance at the end of year is Rs. 29,66,78,821/-.

2. Movable Properties Rs. 33,74,61,279/-

Opening balance of Movable Properties of Rs. 33,69,45,188/- addition During the year of Rs.22,18,513/- and Depreciation during the year of Rs. 17,02,421/-. Movable Properties includes various Vehicle, Gold & Silver, Furniture & Fixtures, Computer Software & Printer, Plant, and Machinery etc. Which are as follows:

- a) **Vehicle:** During the year under review there is opening balance of Rs. 7,66,032/- in which is no addition and Depreciation during the year of Rs.1,14,904/- at the end of year balance is Rs. 6,51,128/-.
- b) **Gold & Silver:** During the year under review there is opening balance of Rs. 32,87,87,076/- in which addition of Rs. NIL and at the end of year balance is Rs. 32,87,87,076/-. Donations received in Kind during the year like gold, silver, jewelry and other precious metals are not recognized in books of accounts. The valuation of precious metals, as on 31st March, 2021 was not done till the date of audit.
- c) **Furniture & Fixture:** During the year under review there is opening balance of Rs. 24,99,570/- in which addition of Rs. 1,68,574/- and Depreciation during the year of Rs.2,58,628/- at the end of year balance is Rs. 24,09,516/-.
- d) **Computer Software & Printer:** During the year under review there is opening balance of Rs. 15,81,218/- in which addition of Rs. 2,38,692/- and Depreciation during the year of Rs.7,19,666/- at the end of year balance is Rs. 11,00,244/-.
- e) **Plant & Machinery:** During the year under review there is opening balance of Rs. 31,56,480/- in which addition of Rs. 9,78,414/- and Depreciation during the year of Rs.5,67,581/- at the end of year balance is Rs. 35,67,313/-.
- 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. 9,22,49,124/-

During the year under review there is opening balance of Rs. 9,03,64,624/- in which addition of Rs. 18,84,500/- at the end of year balance is Rs.9,22,49,124/- This increase is mainly in Building Construction. Utilization certificate regarding completion of the various construction works is not submitted by sub – committees to DMC office. Thus the amount spent of Rs. 9,22,49,124/- is seen in Capital work in progress.

4. Investments Rs. 1,27,07,08,624/-

During the year under review there is opening balance of Rs. 1,27,26,91,417/-, in which addition of Rs. NIL. And Matured during the year Rs. 19,82,794/- at the end of year balance is Rs. 1,27,07,08,624/-. Investments are including in mostly Fixed Deposit.

5. Deposits Rs. 51,18,396/-

During the year under review there is opening balance of Rs. 50,28,396/-; in which addition of Rs.90,00/- at the end of year balance is Rs. 51,18,396/-. Deposits holds with M.S.E.B – Deposit, Kn Telephone Deposit, BG Pani Connection Deposit, Electricity Deposit- Tramboli, Kn Pathology Lab Deposit, Telephone Deposit- Karveerniwasini, KMC Kolhapur Tree Plantation Deposit, Kn Deposit – Mahanagarpalika.

6. Loans and Advances Rs. 5,82,21,480/-

During the year under review there is opening balance of Rs 2,96,97,621/-; in which addition of Rs.3,19,02,411/- and repayment/ clearance of advances of Rs. 33,78,553/- at the end of year balance is Rs. 5,82,21,480/-. Loans & Advances Includes Final Tasalmat and Employees Advance.

7. Other Current Assets Rs. 3,22,53,431/-

During the year under review there is opening balance of Rs. 3,26,23,697/- in which addition of Rs. 39,70,360/-. And deletion during the year Rs. 43,40,626/-, at the end of year balance is Rs 3,22,53,431/-. 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.2,58,393/-

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 31/03/2021. Stock of Saree is not updated during the year.

9. Cash in Hand Rs.33,643/-

As per Balance Sheet there is cash balance of Rs 33,643/- which is in agreement with the physical cash balance as on 31/03/2021 which was verified by Committee officials.

10. Bank Accounts Rs. 3,22,04,008/-

There is bank balance at the end of year is Rs. 3,22,04,008/-for all units. We verify it and confirm that Bank balance is properly reconciled.

C. INCOME:

During the year under review, Committee has received gross receipts amounting to Rs. 12,81,53,024/- by way of Rent, Interest on Saving Bank Accounts and Investments, Donations and Income from other sources.

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. Donations received in Kind during the year like gold, silver, jewelry and other precious metals, saree are not recognized as income in books of accounts. The valuation of precious metals, as on 31st March, 2021 was not done as on 31.3.2021. Hence, Income from Donations received or in kind is not accounted in the current year.

DMC has received donations in foreign currency but the same is not deposited into the bank. Foreign currency donations are not accounted in books of accounts

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

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.
- 4 During the year under review, Committee has incurred total Expenditure on Object of the Trust of Rs. 12,96,00,664/-.
- 5 DMC has made following charitable donations for social cause-

Sr.No.	Details	Amount
1.	Donation to CM fund	1,50,00,000/-
2.	Jilha Parishad Sindhudurg	5,00,000/-
3.	Jilha Parishad Sangli	5,00,000/-
4.	Donation of 2500 kits of essential commodities	18,57,500/-
5.	Donation of digital X-ray CR machine to Savitri Bai Phule Hospital	12,82,400/-
6.	Donation for Covid 19 to Kolhapur Jilha Appati Vyavasthapak Pradhikaran	1,00,00,000/-
7.	Donation of E learning anroid LED TV to Prathamik Shikshan Samiti, Mahanagarpalika, Kolhapur	7,20,000/-
	Total	2,98,59,900/-

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 to 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.
- 5 Income tax order has been passed by the Assessing officer that is not in favor of DMC. Demand has been raised of Rs. 10,50,23,778/-.As per the order DMC is not eligible to claim exemption u/s 10(23BBA) as income of endowments is not eligible for exemptions u/s 10(23BBA). DMC has filed appeal in form 35 against the said order.

G. GRANT:

We certify that grant received during the financial year are utilized for that specific purpose. And we have satisfied all the conditions as per the Grant sanction letter.

H. DEVALAYA NIDHI:

We Certify that Devalaya Bandhkam Nidhi was given to various devasthanans total amounting to Rs. 18,84,500/- (From April 2020 to March 2021). 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 in the year under review.

J. CONTRIBUTION TO PROVIDED FUND:

1. We certify that Contributory fund is transferred to employee contributory fund account on monthly basis.
2. PF amount of all employees 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-COMMITTEES:

- a. The Books of Accounts and records of the Devasthanans which are govern by sub-committee, maintained by the Sub Committee separately and do not form part of consolidated financial statements.

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


Administrator