

**DEVASTHAN MANAGEMENT COMMITTEE  
WESTERN MAHARASHTRA, KOLHAPUR**

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

**STATUTORY AUDIT REPORT**

**Financial Year 2021-22**

**For the Period  
01/04/2021 to 31/03/2022**

**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@casg.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 | E-mail: akshar@cascg.in  
www.cascg.in

Date: 26<sup>th</sup> June, 2023

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 2021-22.

We have conducted & completed the Statutory Audit for the Period from 01/04/2021 to 31/03/2022 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 2021-22.

CC:-

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



# 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 | E-mail: akshar@cascg.in  
www.cascg.in

## 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, 2022, 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) is 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.

### Auditor's Responsibility

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





# Shinde Chavan Gandhi And Company

Chartered Accountants

Latur | Osmanabad | Pune | Mumbai | Delhi

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, 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.

## **Basis for Qualified Opinion**

- 1. The Committee has not accounted; Provision for Gratuity and Leave Encashment as required 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.*





# Shinde Chavan Gandhi And Company

Chartered Accountants

Latur | Osmanabad | Pune | Mumbai | Delhi

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, jewellery and other precious metals, saree are not recognized in books of accounts. The valuation of precious metals, as on 31<sup>st</sup> March, 2022 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, 2022
- (b) In the case of the Income and Expenditure Account, of the surplus for the year ended March 31, 2022.

## 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	No
----	---	----





# Shinde Chavan Gandhi And Company

Chartered Accountants

Latur | Osmanabad | Pune | Mumbai | Delhi

	in Accordance with the provisions of the Act and the Rules?	Refer Point III in Statement II.
b.	Whether Receipts and disbursements are properly shown in the accounts?	No Refer Statement II
c.	Whether the Cash balance and vouchers in the custody of the manager or trustee on the date of the audit were in Agreement with the accounts?	Yes
d.	Whether all books, deeds, accounts, vouchers, or other documents or records Required by the auditor, were produced before him?	Yes
e.	Whether a Register of Movables and Immovable Properties is properly maintained, changes therein are communicated from time to time to the regional Office and defects and inaccuracies in the previous audit report have been duly complied?	No, Registers are partially maintained and some registers are under preparation.
f.	Whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him?	Yes
g.	Whether any property or funds of the trust were applied for any objects or purposes other than the object or purpose of the Trust?	No
h.	The amounts Outstanding for more than one year	Amount of Rs. 40,90,431/-





# Shinde Chavan Gandhi And Company

Chartered Accountants

Latur | Osmanabad | Pune | Mumbai | Delhi

	and the amounts written off, if any	
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. Refer Point XXIII in Statement II.
j.	Whether any money of the Public Trust has been invested contrary to the provisions of Section 35?	No
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 Point V(a) in Statement II.
l.	All cases of irregular, illegal or improper expenditure or failure or omission to recover money or other property belonging to the public trust or of loss, waste of money or other property thereof, and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the trustee or any other person while in the management of the trust?	Yes Refer Point V(f) in Statement II.
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?	No, There was no committee formed during the period under review i.e. FY 2021-2022. However, currently the affairs of the trust are administered by





# Shinde Chavan Gandhi And Company

Chartered Accountants

Latur | Osmanabad | Pune | Mumbai | Delhi

		The Administrator, Collector Kolhapur.
o.	Whether the Meetings are held Regularly as provided in such instrument?	No, the meeting were not held as there was no committee formed during the period under review i.e. FY 2021-2022. However, currently the affairs of the trust are administered by The Administrator, Collector Kolhapur
p.	Whether the Minute book of the proceedings of the meeting is maintained?	No, Minute book was not maintained for FY 2021-22. The reason being that the meeting were not held as there was no committee formed during the period under review i.e. FY 2021-2022. However, currently the affairs of the trust are administered by The Administrator, Collector Kolhapur
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





# Shinde Chavan Gandhi And Company

Chartered Accountants

Latur | Osmanabad | Pune | Mumbai | Delhi

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 fit or necessary to bring the notice of the Deputy or Assistant Charity Commissioner.	No

For Shinde Chavan Gandhi & Co.  
Chartered Accountants  
Firm Registration No. 129980W

CA Apurva R. Yeolekar  
Partner  
Membership No. 152139

Place: Camp Kolhapur  
Date: 26<sup>th</sup> June, 2023  
UDIN: 23152139BGXRXB4776



**SCHEDULE IX-C**  
**STATEMENT OF INCOME OF THE PUBLIC TRUST LIABLE TO CONTRIBUTION FOR THE YEAR**  
**ENDING ON 31st MARCH 2022**

[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)	177,191,562
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.		-
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	30,715.00
	b) Ground Rent payable to the superior landlord		-
	c) Insurance premia		-
	d) Repairs at 10 percent of gross rent of buildings.		-
	e) Cost of collection at 4 percent of gross rent of buildings let out.		-
x)	Cost of collection of income or receipt from securities, stocks, etc at 1 percent of such income		-
xi)	Deductions on account of repairs in respect of buildings not rented & yielding no income, at 10 percent of the estimated gross annual rent.		Not qualified as Property Register Not Maintained
	<b>Gross annual income chargeable to contribution</b>	<b>See Note Below</b>	<b>NIL</b>

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

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

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

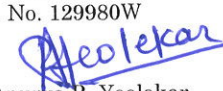
Certified that while claiming deductions admissible under the above Schedule, we have not claimed any amount twice either wholly or partly, against any of the items mentioned in the Schedule which have the effect of double deduction.

For Devasthan Management Committee  
Western Maharashtra, Kolhapur

  
Secretary

  
Chairman

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

  
CA Apurva R. Yeolekar  
Partner  
M. No. 152139



Place: Camp Kolhapur  
Date: 26th of June. 2023  
UDIN: 23152139BGXRXB4776

**“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 31<sup>ST</sup> MARCH 2022**

Sr. No.	Particulars	Details		
1	Name of the Trust	<b>DEVASTHAN MANAGMENT COMMITTEE WESTERN MAHARASHTRA, KOLHAPUR -416012</b>		
2	PAN No. of Trust.	<b>AAATD9932A</b>		
3	Registration No. with date of registration under section 12AA of Income Tax Act, 1961 (43 of 1961).	<b>P-110(292)/0506 with dated 20 Oct 2005</b>		
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
		31/12/2021	717152980311221	2020-21
		30/12/2020	964820880301220	2019-20
		04/06/2020	345226081040620	2018-19
5	Name of the Trustee	PAN No.		
i		There is no committee formed during the period under review i.e. FY 2021-2022. However, currently the affairs of the trust are administered by The Administrator, Collector Kolhapur.		
i				
iii				
iv				
v				
vi				

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

*Yeolekar*

CA Apurva R. Yeolekar  
Partner  
M. No.152139

Place: Camp Kolhapur  
Date: 26<sup>th</sup> June 2023  
UDIN: 23152139BGXRXB4776



**Schedule VIII**  
vide Rule 17(1)  
**DEVASTHAN MANAGEMENT COMMITTEE WESTERN MAHARASHTRA, KOLHAPUR**  
**BALANCE SHEET AS ON 31.03.2022**

FUNDS AND LIABILITIES	Sch	31.03.2022	31.03.2021	PROPERTIES AND ASSETS	Sch	31.03.2022	31.03.2021
<b>Trust Fund and Corpus</b> Balance as per Last Balance Sheet Adjustment During the Year Donations received		559,536,977	559,536,977	<b>Immovable Assets (At Cost)</b> Land & Building	D	296,605,275	296,678,821
<b>Other Earmarked Funds</b> Donation For Renovation Fund Earmarked Donation for Poojavidhi Dharmashala at Nrusinhwadi, Kolhapur Jijha Niyogjan Samitti for (Karveemivashini) Grant	A B	52,767,113 21,182,807	44,239,936 18,851,536	<b>CAPITAL WORK IN PROGRESS</b>	E	100,944,202	92,249,124
<b>Loans (Secured or Unsecured)</b> From Trustees From Members		-	-	<b>Movable Properties (At Cost)</b> Furniture & fixtures Live Stock Gold & Silver Jewellery	F G H	11,968,195 144,812 328,797,076	8,519,392 144,812 328,797,076
<b>Liabilities</b> Duties & Taxes Provisions MF Payable MF Fixed Deposit Payable Devasthan CPF Fixed Deposit Payable Sindu. MF Fixed Deposit Payable		314,330 43,657,703	-	<b>Investments</b> Fixed Deposits 3% Conversion Loan, 1946 UTI treasury advantage Fund	I J K	1,325,685,120 7,440 116,242	1,270,593,897 7,440 107,287
<b>Amount Received Against Sale Of Land</b>		-	-	<b>Loans (Secured or Unsecured)</b>		-	-
<b>Deposit Refund Payable</b>		-	-	<b>Advances</b> To Tasalmat To Employees	L M	77,502,371 5,796,112	51,429,531 6,791,949
<b>Income and Expenditure Account</b> Balance as per Last Balance Sheet Less: Appropriation if Any Add: Surplus/Deficit during the year	C	66,411,000 25,348,963	66,411,000 22,227,756	<b>Income Outstanding</b> With Government Authorities (TDS)	N	26,913,470	26,534,898
		1,397,710,310	1,399,157,950	<b>Deposit</b> Electricity Deposit	O	623,396	5,118,396
		64,006,117	-1,447,640	<b>Current Assets</b>	P	3,760,088	5,976,926
				<b>Cash &amp; Bank Balances</b>	Q	52,071,522	32,237,651
<b>Total Rs.</b>		<b>2,230,935,320</b>	<b>2,125,187,199</b>	<b>Total Rs.</b>		<b>2,230,935,320</b>	<b>2,125,187,199</b>

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

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

For and behalf of  
Devasthan Management Committee Western Maharashtra, Kolhapur



CA Apurva R. Yeolekar  
Partner  
M. No. 152139  
Place : Camp Kolhapur  
Date: 26th June, 2023  
UDIN: 23152139BGXRXB4776

*[Signature]*

Mr. Sushantkiran D. Bansode  
Secretary

*[Signature]*

Mr. Rahul A. Rekhawar  
Administrator, Collector Kolhapur

**Schedule IX**  
vide Rule 17(1)

**DEVASTHAN MANAGEMENT COMMITTEE WESTERN MAHARASHTRA, KOLHAPUR**  
**INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2021 to 31.03.2022**

EXPENDITURE	Sch.	CY 2021-22	PY 2020-21	INCOME	Sch.	CY 2021-22	PY 2020-21
To Opening Stock		73,417	-	By Rent	Y	7,057,740	6,015,186
To Expenditure on Respect of Properties:				By Interest	Z	76,998,618	59,502,691
Rent, Taxes & Cesses	R	2,059,510	2,036,043	By Donations in Cash or Kind	AA	92,444,722	58,935,579
Repairs & Maintenance	S	31,251,717	36,694,289	By Other Income	AB	675,903	3,699,569
Salaries		49,914	34,214	By Closing Stock		14,579	
Insurance		2,423,202	1,762,975				
Depreciation	T	1,207,062	32,236,126				
Other Expenses	U	48,047,211	28,718,936				
To Establishment Expenses							
To Remuneration to Trustees	V	-	-				
To Religious Expenses		2,904,641	5,496,189				
To Legal Expenses	W	122,140	164,500				
To Audit Fees			914,500				
To Reserve fund / Specific Fund		24,758,104	21,173,772				
To Miscellaneous Expenses	X	288,527	369,121				
To Expenditure on Objects of the Trust		-	-				
To Other Charitable Objects							
To Surplus/ Deficit carried to Balance Sheet		64,006,117	-1,447,640				
<b>Total Rs.</b>		<b>177,191,562</b>	<b>128,153,025</b>	<b>Total Rs.</b>		<b>177,191,562</b>	<b>128,153,025</b>

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

For Shinde Chavan Gandhi & Co.

Chartered Accountants

F.R. No. 129980W

For and behalf of

Devasthan Management Committee Western Maharashtra, Kolhapur

*(Signature)*

CA Apurva R. Yeolekar

Partner

M. No. 152139

Place : Camp Kolhapur

Date: 26th June, 2023

UDIN: 23152139BGXRB4776

Mr. Dhairyaashil S. Tivale

Accountant

Mr. Sushantkiran D. Bansode

Secretary

Mr. Rahul A. Rekhawar

Administrator, Collector Kolhapur

*(Signature)*

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

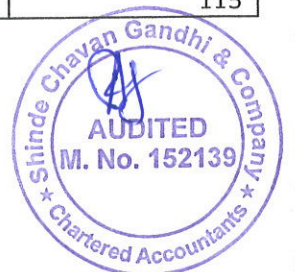
Sr no	Particulars	CY 2021-22	PY 2020-21
1	Donation For Renovation Fund KD	8,582,110	8,582,110
2	Central Government Fund For Public Add System	3,465,003	3,465,003
3	Dharmshala At Narsinhwadi Kolhapur	2,500,000	2,500,000
4	Jilha Niyojan Samiti (For Karveernivasini) Grant	9,500,000	9,500,000
5	Jotiba Vikas Arakhada Jilha Niyojan Samitti for (Kedarling) Grant	24,300,000	15,772,823
6	KD Prayatan Vikas (Bagichya Gov.Fund)	4,420,000	4,420,000
	<b>Total</b>	<b>52,767,113</b>	<b>44,239,936</b>

**SCHEDULE NO.B****Earmarked Donation for Poojavidhi**

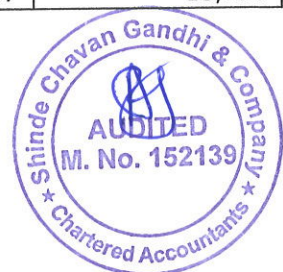
Sr no	Particulars	CY 2021-22	PY 2020-21
1	KD Pooja Vidhi Thev	990,560	978,560
2	KN Pooja Shashwat Pooja Earmark Funds	20,182,246	17,862,975
3	Other earmarked funds	10,001	10,001
	<b>Total</b>	<b>21,182,807</b>	<b>18,851,536</b>

**SCHEDULE NO.C****Deposit Refund Payable**

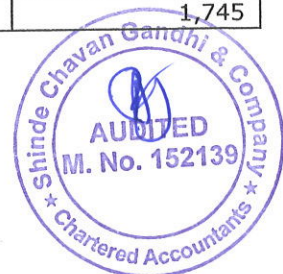
Sr no	Particulars	CY 2021-22	PY 2020-21
1	3D Envoirement Services pune Deposit	10,000	10,000
2	A Cube Engg. Contractors Deposit	1,986	-
3	Adhyaksh Devrwadi	240	240
4	Adhyaksh Hanuman Jirno. Samiti Chipari	1,156	1,156
5	Adhyaksh Herle	1,730	1,730
6	Adhyaksh Jotirling Devalay Magaoli	505	505
7	Adhyaksh Kadgaon	1,531	1,531
8	Adhyaksh Kanchikamkoti Point Trust	10,000	10,000
9	Adhyaksh Pirai	1,624	1,624
10	A G Khade	290	290
11	A K Jadhav	88	88
12	Akshay Bhoi Deposit	49,944	32,944
13	Amol Bidkar Diposit	58,000	58,000
14	Anant T Mug	10,000	10,000
15	Anil Adik Deposit	77,831	66,740
16	Anil Mltake	140,000	140,000
17	A One Decoration	30,000	30,000
18	Appasaheb Parit	5,000	5,000
19	Arun L Naik	242	242
20	Ashirwad Construction	11,607	11,607
21	Aslam Page	3,000	3,000
22	Bajaj Electricals Deposit	1,821,071	1,821,071
23	Bandu P Patil	5,000	5,000
24	Bhadrakali Industries Satara Deposit	29,881	29,881
25	Bhagawan Jadhav	142,469	142,469
26	Bhagwan Shirodkar	11,831	11,831
27	Bhagyashree Fabricaters	1,110	1,110
28	B R Khorpade	197	197
29	Chandunath Bhosale	115	115



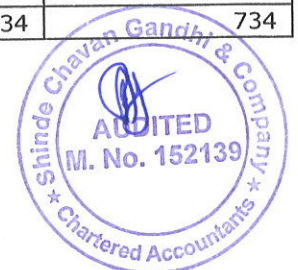
30	Colour Corner	82,182	82,182
31	D A Kandekar	35	35
32	Dashrath G Mogane Devarwadi	5,000	5,000
33	Dattaprasad & Co.	138	138
34	Dattatry S Sutar	500	500
35	Dayanand Kambale	708	708
36	Deposit Adhiruh Enterprises	22,777	-
37	Deposit Palak Enterprises	7,500	-
38	Deposit Pankan Miraje	5,287	-
39	Deposit Ranjitsinh K Pawar	5,297	-
40	Deposit. Rohan P Patil	18,778	18,778
41	Deposit Sanjay Decorators	6,000	-
42	Dep.Vinod Khondre	49,920	- 30,000
43	Devasthan Deposit. Akash Chavan	100,000	100,000
44	Devasthan Deposit. Bhagavatilal Dangi	100,000	100,000
45	Devasthan Deposit. M/s Sara I T Resources	3,187,500	3,187,500
46	Devasthan Deposit. Prakash Chavan	100,000	100,000
47	Devasthan Deposit. Vinay Nirogi	100,000	100,000
48	Devasthan Deposit. Yashraj Fabricators	1,405	1,405
49	Devasthan Tender. Aanappa H Bhogan	7,500	7,500
50	Devasthan Tender. Balaram Karade	12,000	12,000
51	Devasthan Tender. Sara Plast	10,500	10,500
52	Devasthan Tender. Shashikant S Jadhav	2,900	2,900
53	Devasthan Tender. Vithal M Gundap	7,000	7,000
54	Dev. Tender. Universal Developers Gokul ShirgaonDepoist	9,248	9,248
55	DF Deposit. Rajendra Patil	-	3,000
56	DF Tender Bayana G M Aadhav	19,500	19,500
57	Dhanaji Chougale	100,000	100,000
58	Dhananjay Kulkarni	708	708
59	Diposit A Cube Engg. Contractors	1,700	-
60	D S Bapshete	5,000	5,000
61	D S Kashid	5,000	5,000
62	Eknath Gurav	30,000	30,000
63	Fine Arts Paint	40	40
64	Ganpati Mestri	1,981	1,981
65	Gram Panchayat Nimarule	284	284
66	Gram Panchayat Patgaon	185	185
67	Gram Panchayat PatgaSarpanch Gram Panchayat Varnul	150	150
68	Gujarat Infotech Services Pune	20,000	20,000
69	Gurukrupa Construction Deposit	11,200	-
70	Ichalkaranji Shri Narsoba Devalay	8,470	8,470
71	Inverion Systems Deposit	4,958	-
72	Isak R Jamadar	10,000	10,000
73	Jay Shivray Engg.Services Deposit	3,000	3,000
74	J D Vadangekar	352	352
75	Karvir Electricals	581	581
76	Kasardi Tal Shahuwadi	1,053	1,053
77	KD Deposit. Abhay N Bhoi	22,945	22,945
78	Kd Deposit Bhivaji Powar	-	- 25,000
79	KD Deposit. Harish A Gaikwad	22,580	22,580
80	Kd Deposit. Masaidevi Construction	16,665	16,665
81	Kd Deposit. Nana Construction	160,854	160,854
82	KD Deposit. Rangrao Patil	25,000	25,000
83	KD Deposit. Rohan More	2,139	2,139
84	KD Deposit. Rohit Pandurang More	1,797	15,296



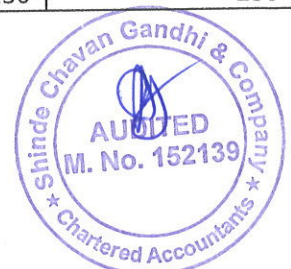
85	KD Deposit. Shri Swami Samarth Majur Saha. Rukdi	27,922	27,922
86	Kd Deposit. S.S. Chougule	34,647	34,647
87	KD Deposit. Sunil Jadhav	15,190	15,190
88	KD Deposit . Viruabhimanyu Rasam	115,550	115,550
89	KD Deposit. Vishal Chattrre	5,000	5,000
90	K D Kolekar	16	16
91	Kd Tender. Anil Adhik	6,000	6,000
92	Kd Tender. Gorakha J Bune	1,000,000	1,000,000
93	Kd Tender. Pavan P Jamadar	-	2,006
94	KD Tender. Sagar Patil	3,000	3,000
95	Kd Tender. Sunil B Jadhav	9,000	9,000
96	KD Tender. Yuvraj Shinde	4,000	4,000
97	Kiran Sound	750	750
98	Kisan V Sanglekar	200,000	200,000
99	Kn Comtech Telesolutions Deposit	964,685	594,897
100	Kn Deposit. Amol Bidkar	57,700	57,700
101	Kn Deposit. Bajaj Electricals	188,150	188,150
102	Kn Deposit. Colour Toan	6,000	-
103	Kn Deposit. Milind Nikam	16,582	16,582
104	KN Deposit. Play Back Multi Media	6,000	6,000
105	Kn Deposit. Ranjitsinh K Pawar	27,101	- 20,014
106	Kn Deposit. Shahaji M Patil	2,703	2,703
107	Kn Deposit. Siddhivinayk System Kolhapur	13,375	13,375
108	Kn Deposit. Tube Craft Industries	6,300	6,300
109	Kn Deposit. Udhav Valake	38,000	38,000
110	Kn Deposit. Vimal Foundation Kolhapur	10,000	10,000
111	Kn Tender. Arihant Sales & Service	2,000	2,000
112	Kn Tender. Celebration Event	3,000	3,000
113	Kn Tender . Colour Toan	1,000	1,000
114	Kn Tender. D. Access Security	10,000	10,000
115	Kn Tender. Dhanlaxmi Sahayta Bachat Gat	5,000	5,000
116	Kn Tender. Gauri Mahila Bachat Gat	5,000	5,000
117	Kn Tender. Inventis IT Products	24,000	24,000
118	Kn Tender. Karan U Kadam	470	470
119	Kn Tender. M/s. H.N. Gaykawad	10,000	10,000
120	Kn Tender. Narayni Distributor	10,000	10,000
121	Kn Tender. Perana Lebar Services	50,000	50,000
122	Kn Tender. Prabhakar V Nigade	250	250
123	Kn Tender. Prerana Nursery	3,000	3,000
124	Kn Tender. Rakesh M Shinde	4,000	4,000
125	Kn Tender. Rakshk Security	250,000	250,000
126	Kn Tender. Ranjitsinh K Pawar	-	62,846
127	Kn Tender. Sachin S Powar	1,958	1,958
128	Kn Tender. Shantadevi Swayam Sangh Mahila Bachat Gat	5,000	5,000
129	Kn Tender. Siddhi System Kolhapur	50,544	50,544
130	Kn Tender. Uday R Ghorpade	15,807	15,807
131	Kn Tender. Vishal D Nakate	750	750
132	Kn Tender. Yuvraj Shinde	3,000	3,000
133	Kn Vinod Khondre	3,000	3,000
134	Konica Minolta Healthcare PVT LTD Deposit	60,000	60,000
135	K S Kolekar	118	118
136	Lakade & Mungarwadi Co.	-	65,000
137	Mahesh Y Patil	250	250
138	Makrand Munishwar	3,174	3,174
139	Manoj Jadhav	1,745	1,745



140	Masurkar Construction Sawantwadi	481	481
141	Mazi Sarpanch Gram Panchayat Khupire	315	315
142	M G Chougale	872	872
143	M N Mestri	2,809	2,809
144	M R Construction	86	86
145	M R Jadhav	286	286
146	M R Masurkar Sonurli	108	108
147	M/S Paradis Developers Deposit	7,675	-
148	M T Mestri	291	291
149	Nandkumar Y Mandlik	5,967	5,967
150	Narayani Distributors Deposit	70,000	70,000
151	N C Joshi	1,066	1,066
152	Nirmala Enterprises Deposit	14,032	14,032
153	Nitin & Co. Kolhapur Deposit	10,972	10,972
154	NW Deposit. Dhananjay Mulik	381,597	381,597
155	Padmakar R Magdum Gaganbawada	516	516
156	Padnath Bhosale	709	709
157	Powar	390	390
158	Prashant S Surywanshi	1,300	1,300
159	Pravin Powar	3,778	3,778
160	Raghunath Bhosale	957	957
161	Raju Raut	205	205
162	Ramchandra S Patil Nerli	485	485
163	Ramesh C Vende	5,000	5,000
164	Ramesh N Mohite	250	250
165	Rangrao Ghorpade	330	330
166	R B Ghorpade Deposit	1,321	1,321
167	R G Construction	120	120
168	R K Pujari	115	115
169	R M Chaindla	233	233
170	Rohan Construction	241	241
171	Roshan P Sangaokar	2,293	2,293
172	R P Bhosale	205	205
173	R S Chaindla	646	646
174	Sachin Jadhav	43,660	43,660
175	Sadanand R Patil	5,000	5,000
176	Sagar S Sadil	4,258	4,258
177	S A Ghorpade Deposit	51,493	51,493
178	Sakharam A Gaikwad	64	64
179	Salim Jamkhale	485	485
180	Samarth Security System	37,160	37,160
181	Sandip Kudtarkar	14,530	14,530
182	Sanjay Decorator	30,000	30,000
183	Santosh Khamnekar	134	134
184	Sarpanch Gram Panchayat Aalave	216	216
185	Sarpanch Gram Panchayat Ajara	93	93
186	Sarpanch Gram Panchayat Arjunwada	540	540
187	Sarpanch Gram Panchayat Awali	735	735
188	Sarpanch Gram Panchayat Bachani	405	405
189	Sarpanch Gram Panchayat Barnul	161	161
190	Sarpanch Gram Panchayat Bhairewadi	90	90
191	Sarpanch Gram Panchayat Bhorpadale	93	93
192	Sarpanch Gram Panchayat Devarwadi	13,387	13,387
193	Sarpanch Gram Panchayat Dhamol	709	709
194	Sarpanch Gram Panchayat Dhanawade	734	734



195	Sarpanch Gram Panchayat Gaganbawada	530	530
196	Sarpanch Gram Panchayat Ganeshwadi	1,190	1,190
197	Sarpanch Gram Panchayat Ghanavade	46	46
198	Sarpanch Gram Panchayat Halade	754	754
199	Sarpanch Gram Panchayat Haladi	950	950
200	Sarpanch Gram Panchayat Hasurli	77	77
201	Sarpanch Gram Panchayat Hasurli Khurd	965	965
202	Sarpanch Gram Panchayat Helewadi	1,495	1,495
203	Sarpanch Gram Panchayat Kachewadi	813	813
204	Sarpanch Gram Panchayat Kadgaon	967	967
205	Sarpanch Gram Panchayat Kaikhale	1,308	1,308
206	Sarpanch Gram Panchayat Kanchewadi	501	501
207	Sarpanch Gram Panchayat Kandalgaon	579	579
208	Sarpanch Gram Panchayat Kelosi	1,443	1,443
209	Sarpanch Gram Panchayat Koparde	844	844
210	Sarpanch Gram Panchayat Kotarde	57	57
211	Sarpanch Gram Panchayat Lakhe	541	541
212	Sarpanch Gram Panchayat Latawade	656	656
213	Sarpanch Gram Panchayat Mhakave	262	262
214	Sarpanch Gram Panchayat Nadgaon	438	438
215	Sarpanch Gram Panchayat Nalavade	500	500
216	Sarpanch Gram Panchayat Nandwal	101	101
217	Sarpanch Gram Panchayat Nigave	359	359
218	Sarpanch Gram Panchayat Panude	513	513
219	Sarpanch Gram Panchayat Piral Sawadan	1,534	1,534
220	Sarpanch Gram Panchayat Porle	1,252	1,252
221	Sarpanch Gram Panchayat Radhanagari	197	197
222	Sarpanch Gram Panchayat Shipur Tarfhe Nesari	164	164
223	Sarpanch Gram Panchayat Shirse	772	772
224	Sarpanch Gram Panchayat Shiye	427	427
225	Sarpanch Gram Panchayat Sonurli	1,875	1,875
226	Sarpanch Gram Panchayat Vadange	113	113
227	Sarpanch Gram Panchayat Varange	103	103
228	Sarpanch Gram Panchayat Vatagi	1,252	1,252
229	Sarpanch Gram Panchayat Vatakangale	324	324
230	Sarpanch Gram Panchayat Vegvade	707	707
231	SD Chehare Patti Deposit Payable	11,366	11,366
232	SD Deposit. N. B. Tavde	10,572	10,572
233	SD Tender Bayana. K. B. Patil	3,000	3,000
234	S F Chougule Deposit	34,646	34,646
235	Shamrao Kurundwade Ichalkarnji	5,896	5,896
236	Shankar Bhogam Devarwadi	16,101	16,101
237	Shankar Electricals	4,218	4,218
238	Shankarrao Adik	4,371	4,371
239	Shankar V Bhogan	5,000	5,000
240	Shital S Dige	2,979	2,979
241	Snehal Gokhale	315	315
242	Solar Vision Agro Industries	7,893	7,893
243	Sudhir Surywanshi	892	892
244	Suhas Electricals	15,120	15,120
245	Sunil G More	250	250
246	Suresh Gawandi	5,000	5,000
247	Suresh H Talekar	80,000	80,000
248	Suresh Powar	100,000	100,000
249	Swami Mandap Decoretion	250	250



250	Swapnil S Patil	12,350	12,350
251	Swasthan Nadwal	98	98
252	Sytech Technologi Pvt Ltd Pune Deposit	12,005	12,005
253	Toni Construction	21,167	21,167
254	T Y Didrli	4,500	4,500
255	Uday Chavan	3,000	3,000
256	Umesh Bidkar Deposit	21,847	21,847
257	Univers Oil Ichalkaranji	5,000	5,000
258	Utkarsh Paint	3,091	3,091
259	Vatruksh Swami Mandap Decoration	250	250
260	Veer Abhimanyuv Rasam	34,975	34,975
261	Vijay Bhoite	37	37
262	Vijay Jadhav	281	281
263	Vilas Powar	712	712
264	Vinayak Mahadani Deshpande Malinge	195	195
265	Vishnu M Gurav	1,613	1,613
266	Vish On Enterprises	17,100	17,100
267	Vishwas G Powar	709	709
268	V K Patil Deposit	81,688	22,300
269	V R Mahadik	5,000	5,000
270	Wizardinfo Deposit	3,000	3,000
271	Yuvraj Patil	39,802	39,802
	<b>Total ( A )</b>	<b>11,345,998</b>	<b>10,802,667</b>
	<b>1 For Tender /Earnest Money Deposit</b>	<b>1,598,140</b>	<b>1,598,140</b>
	<b>2 KD Amant</b>	<b>1,274,627</b>	<b>1,169,377</b>
	<b>3 Other Advance Devasthan Fund</b>	<b>4,089,936</b>	<b>4,089,936</b>
	<b>4 Management Fundatun jama</b>	<b>2,432,128</b>	<b>2,432,128</b>
	<b>5 Kn Govt. Bank</b>	<b>-5,300</b>	<b>-5,300</b>
	<b>6 Deposit</b>	<b>290,472</b>	<b>290,472</b>
	<b>7 TDS Payable to other fund</b>	<b>1,288,171</b>	<b>1,273,681</b>
	<b>8 KD Govt. Bank</b>	<b>-90</b>	<b>-90</b>
	<b>9 KD nokar pagar payable</b>	<b>1,250</b>	<b>1,250</b>
	<b>10 KN Deposit</b>	<b>-</b>	<b>-10,000</b>
	<b>11 Akshar Mudranalay</b>	<b>495</b>	<b>495</b>
	<b>12 Saar IT Resourses PVT.LTD</b>	<b>2,709,372</b>	<b>-</b>
	<b>12 MF Expenses</b>	<b>31,230</b>	<b>-</b>
	<b>13 GST</b>	<b>292,534</b>	<b>585,000</b>
	<b>Total (B)</b>	<b>14,002,965</b>	<b>11,425,089</b>
	<b>Grand Total (A)+(B)</b>	<b>25,348,963</b>	<b>22,227,756</b>



**SCHEDULE NO.D**  
Immovable Assets(At Cost)

Sr no.	District	Opening	Deletions	Addition before 1-10-2021	Addition after 1-10-2021	Donation	Rate	Depreciation amount	CY 2021-22	PY 2020-21
1	Kolhapur District	163,021,999	-	-	-	-	-	-	163,021,999	163,021,999
2	Sangli District	19,603,840	-	-	-	-	-	-	19,603,840	19,603,840
3	Sindhudurg District	62,101,492	-	-	-	-	-	-	62,101,492	62,101,492
4	Shree Karveermivasini	16,472,270	-	-	-	-	-	-	16,472,270	16,472,270
5	Shree Kedarling	13,837,809	-	-	-	-	-	-	13,837,809	13,837,809
6	Dutta Bhikshaling Devasthan (Purchased 2001-2002)	200,000	-	-	-	-	-	-	200,000	200,000
7	Kn Bhaktinvas Jaga Kharedi	20,705,955	-	-	-	-	-	-	20,705,955	20,705,955
8	Shop Premises	373,551	-	-	-	-	-	37,355	336,196	373,551
9	Electric room shed at KN	361,905	-	-	-	-	-	36,191	325,714	361,905
	<b>Total</b>	<b>296,678,821</b>	-	-	-	-	-	<b>73,546</b>	<b>296,605,275</b>	<b>296,678,821</b>

**SCHEDULE NO.E**  
CAPITAL WORK IN PROGRESS

Sr no.	Name of Bank	CY 2021-22	PY 2020-21
1	Expenditure on Devasthans- Capital / Major Renovation expenditure	52,610,844	50,630,844
2	Capital Work in Progress	17,367,599	17,367,599
3	Dharamashalas ( At Cost )	8,032,288	8,032,288
4	KD Darshan Mandap	25,805	-
5	KD Toilet Complex	6,689,273	-
6	Light Illumination Work in Progress	16,218,393	16,218,393
	<b>Total</b>	<b>100,944,202</b>	<b>92,249,124</b>

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

Sr no	Assets	Opening WDV	Deletion	Addition before 1-10-2021	Addition after 1-10-2021	Donation	Rate	Depreciation amount	CY 2021-22	PY 2020-21
1	Furniture & fixtures	2,320,308	-	101,165	79,171	-	0	246,106	2,254,538	2,320,308
2	Plant & Machinery	4,218,441	-	1,410,903	1,410,903	-	0	738,584	4,890,760	4,218,441
3	Computer	336,324	-	50,600	15,000	-	0	157,771	244,153	336,324
4	Computer Software	763,920	-	-	-	-	1	458,352	305,568	763,920
4	IP System	791,191	-	4,141,620	-	-	0	739,922	4,192,889	791,191
5	Dm Pethi	89,208	-	-	-	-	0	8,921	80,287	89,208
	<b>Total</b>	<b>8,519,392</b>	-	<b>4,293,385</b>	<b>1,505,074</b>	-	-	<b>2,349,656</b>	<b>11,968,195</b>	<b>8,519,392</b>

**SCHEDULE NO.G**

Live Stock		As on 1st April 2021	Additions During the Year	Deduction During the year	As at 31st March 2022	CY 2021-22	PY 2020-21
Sr no.	Particulars						
1	Horse	111,111	-	-	111,111	111,111	111,111
2	Camel	33,701	-	-	33,701	33,701	33,701
	<b>Total</b>	<b>144,812</b>	-	-	<b>144,812</b>	<b>144,812</b>	<b>144,812</b>



**SCHEDULE NO.H**

**Gold Jewellery**

Sr no.	Particulars	CY 2021-22	PY 2020-21
1	Kolhapur District Gold Jewellery	235,695,276	235,695,276
2	Sangli District Gold Jewellery	2,297,419	2,297,419
3	Shree Tramboli- Temblaiwadi	23,760	23,760
4	Sindudurgh District Gold Jewellery	16,916,968	16,916,968
	<b>Total (A)</b>	<b>254,933,423</b>	<b>254,933,423</b>

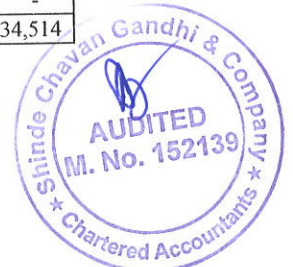
**Silver Jewellery**

Sr no.	Particulars	CY 2021-22	PY 2020-21
1	Kolhapur District Silver Jewellery	66,234,861	66,234,861
2	Sangli District Silver Jewellery	1,487,394	1,487,394
3	Silver Jewellery at Shree Dattabhishaling	1,181,320	1,181,320
4	Silver Jewellery at Shree Siddhivinayak	26,448	26,448
5	Silver Jewellery at Shree Triamboli- Teblaiwadi	241,033	241,033
6	Sindhudurg District Silver Jewellery	4,692,596	4,692,596
	<b>Total (B)</b>	<b>73,863,652</b>	<b>73,863,652</b>
	<b>Total (A + B)</b>	<b>328,797,076</b>	<b>328,797,076</b>

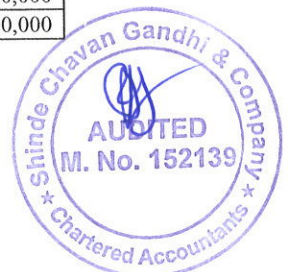
**SCHEDULE NO.I**

**Fixed Deposits**

Sr no.	Name of Bank	CY 2021-22	PY 2020-21
1	Bank Of India 3925640	-	19,697,546
2	Bank Of India 3925642	-	50,000
3	BOI 1294	-	5,000,000
4	BOI 1295	-	5,000,000
5	BOI 1296	-	5,000,000
6	BOI 1297	-	5,000,000
7	BOI 1298	-	5,000,000
8	BOI 2495141	-	88,550
9	ICICI Bank 50335 BG	200,000	200,000
10	IDBI 3540745	19,900,000	-
11	IDBI 3540854	2,096,030	-
12	IDBI 3540855	1,203,710	-
13	IDBI 4191724	19,900,000	-
14	IDBI 4191829	200,000	-
15	IDBI 4257129	10,388,492	-
16	IDBI 5407550	4,001,660	-
17	IDBI 5463109	19,900,000	-
18	IDBI 5566615	19,900,000	-
19	IDBI Bank 608451 For Bank Gurantee	386,832	386,832
20	Indian Bank 410278 BG	100,000	100,000
21	Indian Bank 410279 BG	75,000	75,000
22	Indian Bank 696538	19,900,000	-
23	Indian Bank 696543	19,900,000	-
24	Indian Bank 696547	19,900,000	-
25	Indian Bank 696550	19,900,000	-
26	Indian Bank 696561/4	661,985	-
27	Indian Bank 696561/5	88,550	-
28	PNB 2176774	-	19,900,000
29	PNB 2176791	-	15,200,000
30	PNB 2176930	-	2,096,030
31	PNB 2176931	-	1,203,710
32	PNB 2176936	-	200,000
33	PNB 2176941	-	19,900,000
34	PNB 2176943	-	4,001,660
35	PNB 2439520	-	19,900,000
36	SBI 64012	19,697,546	-
37	SBI 64013	50,000	-
38	State Bank of India 27697	134,514	134,514



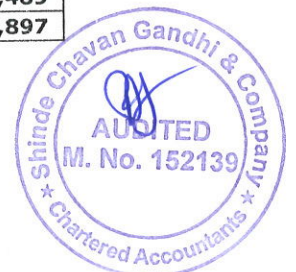
39	TR From KN Indian 297895	-	19,900,000
40	TR From Kn Indian 297897	-	19,900,000
41	TR From KN IOB 10852	-	5,000,000
42	TR From KN IOB 10853	-	5,000,000
43	TR From Kn IOB 10854	-	5,000,000
44	TR From KN IOB 10861	-	5,000,000
45	TR From Kn IOB 10862	-	5,000,000
46	TR From Kn IOB 10863	-	5,000,000
47	IDBI 4191830	27,078	-
48	PNB 2176937	-	27,078
49	BOB 52521	-	5,000,000
50	BOB 52522	-	5,000,000
51	BOB 52523	-	4,000,000
52	BOB 56342	1,153,431	-
53	BOB 56343	1,511,100	-
54	BOB 56344	1,410,528	-
55	IDBI 3540853	1,127,147	-
56	IDBI 3828442	19,900,000	-
57	IDBI 4191725	19,900,000	-
58	IDBI 4191828	75,000	-
59	IDBI 4191832	151,050	-
60	IDBI 5171165	19,900,000	-
61	IDBI 722418	1,725,000	-
62	Indian Bank 696561/1	3,734,010	-
63	IOB 37782	770,000	-
64	PNB 100	-	2,504
65	PNB 128	-	4,446
66	PNB 2176792	-	1,725,000
67	PNB 2176813	-	19,900,000
68	PNB 2176816	-	19,900,000
69	PNB 2176932	-	1,127,147
70	PNB 2176933	-	151,050
71	PNB 2176934	-	75,000
72	PNB 2439521	-	19,900,000
73	PNB 2439527	-	3,734,010
74	SBI 64007	19,900,000	-
75	SBI 64010	19,900,000	-
76	SBI 64011	18,700,000	-
77	SBI 64014	2,504	-
78	SBI 64015	4,446	-
79	Union Bank 788768	-	19,900,000
80	Union Bank 788772	-	19,900,000
81	Union Bank 788777	-	18,700,000
82	Bank of India 139724	-	80,563,477
83	BOB 51407	-	19,900,000
84	BOB 51472	-	19,900,000
85	BOB 51493	-	19,900,000
86	BOB 51513	-	19,900,000
87	BOB 51527	-	19,900,000
88	BOB 51540	-	19,900,000
89	BOB 51567	-	19,900,000
90	BOB 51575	-	19,900,000
91	BOB 51596	-	19,900,000
92	BOB 51601	-	19,900,000
93	BOB 51611	-	19,900,000
94	BOB 51620	-	19,900,000
95	BOB 51638	-	11,200,000
96	BOI 2495144 TR From MF	-	18,000,000
97	BOI 2495148 TR From MF	-	13,000,000
98	BOI 2495150 TR From MF	-	19,000,000
99	IDBI 3540158	-	15,000,000
100	IDBI 3540159	-	13,000,000



101	IDBI 4191048	-	3,000,000
102	IDBI 4191049	-	15,000,000
103	IDBI 4191050	-	15,000,000
104	IDBI 4191735	101,597,509	-
105	IDBI 4874820	11,966,812	-
106	IDBI 4874827	7,570,000	-
107	IDBI 5463438	19,900,000	-
108	IDBI 5463484	1,260,273	-
109	IDBI 5463485	14,805,457	-
110	Indian 297899	-	19,900,000
111	Indian 297906	-	19,900,000
112	Indian 297907	-	19,900,000
113	Indian 297909	-	19,900,000
114	Indian 297911	-	19,900,000
115	Indian 297912	-	19,900,000
116	Indian 297913	-	19,900,000
117	Indian 297915	-	16,600,000
118	Indian 297916	-	2,638,040
119	Indian 297917	-	5,000,000
120	Indian 297979	-	19,900,000
121	Indian 297980	-	19,900,000
122	Indian 297984	-	19,900,000
123	Indian 297985	-	1,300,000
124	Indian Bank 696563	1,538,040	-
125	Indian Bank 696614	19,900,000	-
126	Indian Bank 696617	19,900,000	-
127	Indian Bank 696618	1,300,000	-
128	Indian Bank 696625	19,900,000	-
129	IOB 10740	-	19,900,000
130	IOB 10741	-	19,900,000
131	IOB 10743	-	13,954,106
132	IOB 10746	-	19,900,000
133	IOB 10747	-	19,900,000
134	IOB 10749	-	19,900,000
135	IOB 10751	-	19,900,000
136	IOB 10900	-	10,571,290
137	IOB 11034	19,900,000	-
138	IOB 11038	19,900,000	-
139	IOB 11041	19,900,000	-
140	IOB 11044	19,900,000	-
141	IOB 11046	19,900,000	-
142	IOB 11050	19,900,000	-
143	IOB 11057	19,900,000	-
144	IOB 11060	19,900,000	-



145	IOB 11063	19,900,000	-
146	IOB 11064	19,900,000	-
147	IOB 11067	19,900,000	-
148	IOB 11069	3,100,000	-
149	IOB 37714	19,900,000	-
150	IOB 37717	19,900,000	-
151	IOB 37722	1,300,000	-
152	IOB 37727	8,700,000	-
153	IOB 37783	763,188	-
154	PNB 137	-	9,440,746
155	PNB 146	-	23,926
156	PNB 155	-	10,733,000
157	PNB 2176928	-	10,000,000
158	PNB 2176929	-	2,105,682
159	SBI 64017	23,926	-
160	SBI 64018	17,289,310	-
161	SBI 64019	19,900,000	-
162	SBI 64021	9,440,746	-
163	SBI 64024	10,733,000	-
164	Union Bank 344794	2,105,682	-
165	Union Bank 344796	10,000,000	-
166	Union Bank 363120	19,900,000	-
167	Union Bank 363126	19,900,000	-
168	Union Bank 507185	19,900,000	-
169	Union Bank 507199	19,900,000	-
170	Union Bank 507200	19,900,000	-
171	Union Bank 507205	19,900,000	-
172	Union Bank 507208	19,900,000	-
173	Union Bank 507213	19,900,000	-
174	Union Bank 507223	19,900,000	-
175	Union Bank 507225	19,900,000	-
176	Union Bank 595593	19,900,000	-
177	Union Bank 595594	19,900,000	-
178	Union Bank 595596	19,900,000	-
179	Union Bank 595597	19,900,000	-
180	Union Bank 595602	-	19,900,000
181	Union Bank 595966	11,900,000	-
182	Union Bank 595967	19,900,000	-
183	Union Bank 595968	19,900,000	-
184	Union Bank 595969	19,900,000	-
185	Union Bank 595970	19,900,000	-
186	Union Bank 595971	19,900,000	-
187	Union Bank 788716	-	3,550,000
188	Union Bank 788724	-	4,928,682
189	Union Bank 788797	-	17,289,310
190	IDBI 3540997	19,000,000	-
191	IDBI 4191831	274,813	-
192	Indian Bank 696559	19,900,000	-
193	Indian Bank 696561/2	1,612,026	-
194	Indian Bank 696561/3	549,433	-
195	PNB 2176793	-	1,612,023
196	PNB 2176794	-	549,433
197	PNB 2176935	-	274,813
198	PNB 2176942	-	19,000,000
199	TR From KN Indian 297898	-	19,900,000
200	IDBI 3540852	1,500,803	-
201	IOB 10808	-	1,500,803
202	PNB 119	-	225,000
203	SBI 64004	225,000	-
Total		1,323,131,631	1,268,040,408
Add/Less :- FD		2,553,489	2,553,489
Total		1,325,685,120	1,270,593,897



**SCHEDULE NO.J**  
3% Conversion Loan, 1946

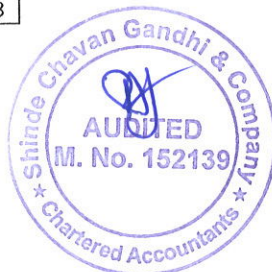
Sr no.	Particulars	CY 2021-22	PY 2020-21
1	3% Conversion Loan, 1946	7,440	7,440
	<b>Total</b>	<b>7,440</b>	<b>7,440</b>

**SCHEDULE NO.K**  
UTI Treasury Advantage Fund

Sr no.	Particulars	CY 2021-22	PY 2020-21
1	Unit Trust of India Bonds	116,242	107,287
	<b>Total</b>	<b>116,242</b>	<b>107,287</b>

**SCHEDULE NO.L**  
Advance ( Tasalmat )

Sr no.	Particulars	CY 2021-22	PY 2020-21
1	A C Anvatti	206,000	206,000
2	Adhykshy Ishwar Dalwai	2,000	2,000
3	Advance Ganapati Bhat	5,622	5,622
4	Advance Samarth Security System	25,100	25,100
5	Adv. B Y Bhosale	270	270
6	Adv C Bhat	50	50
7	Adv. Manoj Mane	5,000	7,000
8	Adv M P Bhosale	500	500
9	Adv. N V Buchake	500	500
10	Adv. Pramod Ajgaonkar	7,000	7,000
11	Adv. S S Joshi	100	100
12	A K Gurav	169	169
13	Amol Bidkar. Tasalmat	6,300,000	6,300,000
14	Anil Adik. Tasalmat	868,000	600,000
15	Ashok Ghadage	500	500
16	Bajirao Shripati Ghorpade	-1,500	-1,500
17	B G Dinde	1,050	1,050
18	C T Bhat	50	50
19	Deshpande	-	15,000
20	Devasthan Advance. M/s Sara I T Resources	6,375,000	6,375,000
21	Devasthan Advance. Officer Incharge KD	266,598	266,598
22	Devasthan Advance. Officer Incharge SawantWadi	78,603	12,872
23	Devasthan Advance. Prasanna Dhanpal Mudhale	300,000	300,000
24	Devasthan Advance. Rohit Patil	50,000	55,500
25	Devasthan Advance.Smt. Ingavale	5,152	5,152
26	D G More	7,082	7,082
27	Dhanaji Gurav Tasalmat	5,100	44,405
28	Dilip Patil	1,000	1,000
29	D R Bagade	3,000	3,000
30	D R Mane	300	300
31	D V Bendre	241	241
32	Fhatesigh Ghorpade	2,000	2,000
33	Gurukrupa Construction Tasalmat	660,800	-
34	H K Powar	300	300
35	KD Advance Shivprasad Construction	17,200,364	7,080,000
36	Kd Taslmat Jay Shivray Engg.Services	200,000	200,000
37	KD Taslmat. Mahadev Dinde Officer Incharge	189,518	35,000
38	KD Taslmat. Ramdas Shinde	-55	-55
39	KD Taslmat. Sanjay Chavhan	32,000	32,000
40	KD Taslmat. Sanjay Valve	18,000	18,000
41	KD Taslmat. Sunil Jadhav	225,000	225,000
42	KD Taslmat V K Patil	12,959,826	-
43	Kn Tasalamat Anil H Adhik	-	250,000
44	Kn Tasalamat. Vyavasthapak Kn	956,466	821,808



45	Kn Tasalmat. Comtech Telesolutions Pvt. Ltd.	-	3,771,832
46	Kn Tasalmat. Shree Bhireswar Automobile	40,000	40,000
47	Kn Tasalmat Vinod Khondre	2,945,280	1,710,000
48	Mahalaxmi Stationers	10,000	10,000
49	M G Ghevari (Tasalmat)	500	500
50	Milind Nikam.Tasalmat	200,000	200,000
51	M S More	5,000	5,000
52	M/S Paradis Developers Tasalmat	1,811,300	-
53	N D Plastic	122,000	122,000
54	N G Velhal	7,644	7,644
55	N M Vinchu	1,300	1,300
56	P A Sawant	35,000	35,000
57	Pramod Patil	1,000	1,000
58	P S Jadhav Advance	40	40
59	Ramdas Shinde	5,000	5,000
60	R A Upadhe	93,721	93,721
61	R B Ghorpade Advance	120,000	120,000
62	R B Kharabe	1,200	1,200
63	Sachiv DMC Advance	-12,861	-12,861
64	S A Ghorpade Advance	3,250,000	3,250,000
65	Sanjay Sadolekar	15,000	15,000
66	SD Taslmat	-	50,000
67	S S Shinde	300	300
68	Tasalmat Akshay Bhoi	1,593,000	590,000
69	Tasalmat. Dhananjay Mulik	17,534,481	17,534,481
70	Tasalmat S F Chougule	1,416,000	-
71	Tasalmat. Udhav Valake	570,000	570,000
72	Tasalmat Yuvraj Patil	377,000	-
73	U G Kulkarni	1,500	1,500
74	Umesh Bidkar Advance	400,000	400,000
75	Vahan Chalak	1,490	1,490
76	V D Jarag	500	500
77	V G Patil	40	40
78	V K Pandhare	180	180
79	V T Bhosale	50	50
	<b>Total</b>	<b>77,502,371</b>	<b>51,429,531</b>

#### SCHEDULE NO.M

##### Employees

Sr no.	Particulars	CY 2021-22	PY 2020-21
1	HBA KD ADVANCE	72,146	83,036
2	HBA KN ADVANCE	748,826	861,934
3	Employees - Festival Advance (Devsthan fund)	502,750	536,500
4	Karveerwasini Festival Advance	16,880	16,880
5	Kedarling Festival Advance	7,208	7,208
6	Ghar Agrim - main office	4,346,902	5,184,991
7	Vetan Agrim	101,400	101,400
	<b>Total</b>	<b>5,796,112</b>	<b>6,791,949</b>



**SCHEDULE NO.N**  
With Government Authorities (TDS)

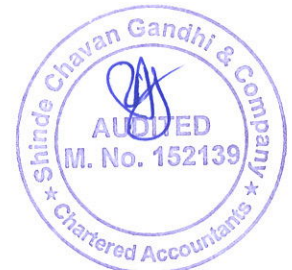
Sr no.	Particulars	CY 2021-22	PY 2020-21
1	TDS 2012-13	77,672	77,672
2	TDS 2013-14	527,160	527,160
3	TDS 2014-15	1,339,585	1,339,585
4	TDS 2015-16	2,777,551	2,777,551
5	TDS 2016-17	3,510,230	3,510,230
6	TDS 2017-18	2,542,816	2,542,816
7	TDS 2018-19	7,718,005	7,718,005
8	TDS 2019-20	6,908,065	6,908,065
9	TDS 2020-21	911,370	911,370
10	TDS 2021-22	378,572	-
11	TDS Receivable (Previous Year)	222,444	222,444
	<b>Total</b>	<b>26,913,470</b>	<b>26,534,898</b>

**SCHEDULE NO.O**  
Electricity / Telephone Deposit

Sr no.	Particulars	CY 2021-22	PY 2020-21
1	BG Pani Connection Deposit	600	600
2	Electricity Deposit- Bachani	370	370
3	Electricity Deposit- Binkhambi	3,140	3,140
4	Electricity Deposit- Devasthan	4,933	4,933
5	Electricity Deposit- Duttabhikshalinga	2,040	2,040
6	Electricity Deposit- Ichalkarangi	360	360
7	Electricity Deposit- Karveerniwasini	312,899	317,899
8	Electricity Deposit- Katyani	1,410	1,410
9	Electricity Deposit- Kedarling	131,347	131,347
10	Electricity Deposit- Narsobawadi	30,418	30,418
11	Electricity Deposit- Panchmukhi Hanuman	2,130	2,130
12	Electricity Deposit- Ratnagiri	90	90
13	Electricity Deposit- Sawantwadi	10,441	10,441
14	Electricity Deposit- Siddhivinayak	11,220	11,220
15	Electricity Deposit- Tramboli	1,000	1,000
16	KMC Kolhapur Tree Plantation Deposit	20,000	10,000
17	Kn Deposit - Mahanagarpalika	80,000	80,000
18	Kn Pathalogy Lab Deposit	-	4,500,000
19	Kn Telephone Deposit	5,999	5,999
20	Telephone Deposit- Karveerniwasini	4,999	4,999
	<b>Total</b>	<b>623,396</b>	<b>5,118,396</b>

**SCHEDULE NO.P**  
Current Assets

Sr no.	Particulars	CY 2021-22	PY 2020-21
1	KD parking Bhade Receivable	1,000,000	1,000,000
2	CPF Advance Money Paid	800,000	800,000
3	Excess Salary Receivable	1,570	1,570
4	Inventory Annachattra (Stock)	14,579	73,417
5	Inventory of items received as donation - Saree Stock	184,976	184,976
6	Inventory of Ladoo	-	-
7	Management Fund Uchhal	661,324	661,324
8	MF Tender Form Vikri Receivable	198,649	198,649
9	Royalty amount Receivable Jio	-	2,775,000
10	Receivable from management fund for office renovation	272,500	272,500
11	Loans and advances(assets)	10,000	8,000
12	Reliance Jio	615,000	-
13	Interest Receivable On ICICI Bank gurantee	1,490	1,490
	<b>Total</b>	<b>3,760,088</b>	<b>5,976,926</b>



**SCHEDULE NO.Q**  
**Cash and Bank Balance**

Sr no.	Particulars	CY 2021-22	PY 2020-21
	<u>Cash Balance</u>		
1	Cash in Hand at Kedarling	32,324	2,432
2	Cash Short at Kedarling	22,990	22,990
3	Cash in hand	6,984	2,994
4	Cash at KN	17,244	830
5	Cash at SD	4,397	4,397
	<b>Total ( A )</b>	<b>83,939</b>	<b>33,643</b>
	<u>Bank Balance</u>		
1	PLA Sindudurg Devasthan Fund	2,640,344	2,638,793
2	Bank Of Baroda 4888	2,039,001	173,426
3	Bank Of Baroda 6743	13,477,006	-
4	Bank Of Baroda 6800	1,349,039	-
5	Bank of India 17297	336,113	396,871
6	Bank of India 19303	4,633,666	13,238,324
7	Bank Of India 406	34,588	-
8	Bank Of India A/c No.15144	2,894,464	646,581
9	Federal Bank AC 16726	18,137	99,427
10	HDFC Bank	104,222	763,172
11	ICICI Bank 01	11,785,757	6,548,184
12	ICICI BANK 9994	2,212	8,921
13	IDBI Bank 146654 Online A/c	691,062	1,144,065
14	Indian Overseas Bank 1655	1,033,164	1,033,164
15	Indian Overseas Bank 4245	3,114,232	2,477,315
16	Indian Oversies A/c I	3,821,833	664,394
17	Kolhapur Treasury P.D A/c KN 124	200,085	178,119
18	State Bank Of India 234800 Current A/c	2,117,604	2,183,253
19	State Bank Of India 8464 Kn Online Donation	1,695,054	10,000
	<b>Total (B)</b>	<b>51,987,583</b>	<b>32,204,008</b>
	<b>Grand Total ( A+B)</b>	<b>52,071,522</b>	<b>32,237,651</b>



<b>SCHEDULE NO.R</b> Repairs & Maintenance		
<b>Particulars</b>	<b>CY 2021-22</b>	<b>PY 2020-21</b>
Generator Dekhbhal	36,423	86,000
Devasthan Vahan Durusthi Kharch	248,273	67,855
BG Rangkam	103,169	26,842
DB Rangkam	117,174	132,343
KD Electric Sahitya Kharedi	-	189,674
KD Shikhar Rangkam	267,679	-
KN Shikhar Rangkam	-	212,628
KN Kirkol Durusti/ civil Work	746,111	775,644
KN Electric Sahitya Kharedi	166,027	64,494
KN Gavai Hattyar Durusti	-	2,850
Td Emarat Durusti	-	102,095
DB Kirkol Durusti	-	335,368
KN Vahan Durusthi Kharch	14,360	-
KN Sangank Durusti	26,400	40,250
TD Civil Work	333,894	-
<b>TOTAL</b>	<b>2,059,510</b>	<b>2,036,043</b>

**SCHEDULE NO.S**  
Salaries

<b>Particulars</b>	<b>CY 2021-22</b>	<b>PY 2020-21</b>
Employees	31,456,231	34,816,203
Prov. Fund - Employer Contribution	-218,325	1,878,086
KN Vima Policy	13,811	-
<b>TOTAL</b>	<b>31,251,717</b>	<b>36,694,289</b>

**SCHEDULE NO.T**  
Other Expenses

<b>Particulars</b>	<b>CY 2021-22</b>	<b>PY 2020-21</b>
KD Nokar Vyadyakiy Kharch Pratipurti	203,905	
KN Kirkol Kharch	129,998	492,652
KN Pathalogy Lab Bhade	480,280	708,000
Devasthan Management Fundas Varg	-	2,110
KN Nokar Vyadyakiya Pratipurti	381,748	119,782
KN Samajik Sahayta Nidhi	-1,613	30,418,954
Kn Tally Renewal Charges	12,744	
Devsthan software and digitalization	-	489,718
NW kirkol kharch	-	4,910
<b>TOTAL</b>	<b>1,207,062</b>	<b>32,236,126</b>

**SCHEDULE NO.U**  
Establishment Expenses

<b>Particulars</b>	<b>CY 2021-22</b>	<b>PY 2020-21</b>
Advertisements & Printing	2,873,252	1,187,604
Dagine Peti Fee	2,880	360
Electricity Expenses	2,325,363	2,157,185
Postage	70,000	75,000
Stationery Expenses	-	63,378
KD Telephone Expenses	111,143	147,345
KN Telephone Expenses	119,913	174,644
KD Mandap Vyavstha	2,669,760	4,850
KD Surksha Vyavstha.	195,902	
KD Kirkol Kharch	123,145	24,109
KN Surksha Vyavstha	10,916,719	11,798,956
KN E-Pass Darshan Vyavastha	204,000	



BG Pani Bill	4,373	6,280
NW Pani Akar	1,800	1,800
SV Pani Akar	1,162	4,844
TD Pani Bill	41,258	39,001
KN Pani Bill	229,220	200,154
KN Mandir Mandap Vyavasta	5,997,870	2,411,989
KN Website AMC	-	45,312
Kn Saraf Fee	7,630	-
KN Stationary	545	-
Devasthan Fund Munsipal Kar	4,320	9,129
Kn Swachatta Kharch	4,754,394	2,627,942
KD Architect Fee	727,358	453,362
KN Architect Fee	134,928	547,979
KN Munsipal Kar	26,395	25,955
KN Manikarnika Kund Bandhakam	-	54,450
KN Accounting Charges Expenses	-	477,680
KN Consulting Fee	227,641	44,840
Land management expenses	16,276,240	6,134,788
<b>TOTAL</b>	<b>48,047,211</b>	<b>28,718,936</b>

**SCHEDULE NO.V**  
Religious Expenses

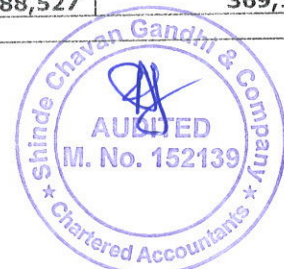
Particulars	CY 2021-22	PY 2020-21
Annachattra Sahitya Utilisation	91,670	133,421
Daily Expenses	338,293	1,425,014
Ladoo	-	1,828,575
Mofat Prasad Vatap (Dronatun)-Shri Karvir Nivasini	-	53,941
BG Devtakrutya Sahitya Kharedi	9,609	26,117
BG Nitya V Utsav Kharch	23,600	58,711
BM Nitya V Utsav Kharch	-	441,333
SV Devtakrutya Sahitya Kharedi	8,394	53,751
Kn Devtakrutya Sahitya Kharedi	324,128	437,338
KD Devtakrutya Sahitya Kharedi	39,593	46,375
Devasthan Fund Kirkol Kharch	483	10,949
KD Yatra Vyavastha V Ustav Kharch	26,601	310,117
BM Devatakutya Sahitya Kharedi	1,458	-
DB Devatakutya Sahitya Kharedi	576	-
PM Devtakrutya Sahitya Kharedi	1,285	-
Kn Navaratra V Utsav Kharch	1,567,435	513,969
SD Kirkol Kharch	4,589	5,770
Db Utsav Khati Kharch	336,400	-
SV Nitya Kharch/Ustav Kharch	130,527	150,808
<b>TOTAL</b>	<b>2,904,641</b>	<b>5,496,189</b>

**SCHEDULE NO.W**  
Legal Expenses

Particulars	CY 2021-22	PY 2020-21
Devasthan Fund Vakil V Koart Kharch	117,500	27,500
Kn Ann V Aoushadh Prashasan Parvana Fee	4,640	-
KD Vakil Fee	-	25,000
KN Vakil Fee	-	62,000
KN Kaydeshir Salagar Mandhan V Bhata	-	50,000
<b>TOTAL</b>	<b>122,140</b>	<b>164,500</b>

**SCHEDULE NO.X**  
Miscellaneous Expenses

Particulars	CY 2021-22	PY 2020-21
Bank Commission	41,006	73,119
Travelling Expenses	2,890	6,180
Kn Generator Dekhabhal Petrol And Diesel	16,384	16,830
Devasthan Karyalaen Jeep Diesel	146,117	176,511
KN Vahan Diesel Kharch (Ambulance)	82,130	-
Stock Expenses	-	96,481
<b>TOTAL</b>	<b>288,527</b>	<b>369,121</b>



**SCHEDULE NO.Y**

Rent realised

Particulars	CY 2021-22	PY 2020-21
Building Rent	36,662	677,057
KD Dharmshala Bhade	385,994	-
KD Parking Makta	2,708,300	3,250,000
Land Revenue	3,903,634	1,916,666
Lease Rent (Bhui Bhade)	23,150	171,463
<b>TOTAL</b>	<b>7,057,740</b>	<b>6,015,186</b>

**SCHEDULE NO.Z**

Interest - Income

Particulars	CY 2021-22	PY 2020-21
Bachat Khata Vyaj	3,156,674	7,242,625
Ghar Agrim Interest	129,925	22,255
Mudat Thev Vyaj	73,712,019	52,237,432
KN MSEB Interest	-	379
<b>TOTAL</b>	<b>76,998,618</b>	<b>59,502,691</b>

**SCHEDULE NO.AA**

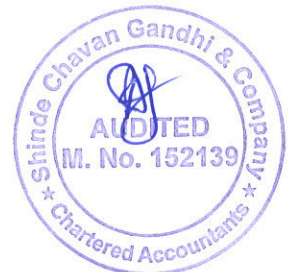
Donations in Cash Or Kind

Particulars	CY 2021-22	PY 2020-21
Abhishek Dengi	6,000,569	5,995,618
Annadan Donation	3,999,853	2,808,541
Doanation Received	31,134,867	18,317,344
Donation box (Offeratory Box)	47,603,633	28,321,820
Saree Donation	2,777,564	2,390,395
KD Donation Received in Kind	66,100	11,700
KN Donation Received in Kind	204,836	352,691
KN Calender Denagi	657,300	606,770
KD Calender Denagi	-	130,700
<b>TOTAL</b>	<b>92,444,722</b>	<b>58,935,579</b>

**SCHEDULE NO.AB**

Other Income

Particulars	CY 2021-22	PY 2020-21
Devasthan Jamin Phal Lilav	-	198,000
Kd Gavati Lilav	5,000	147,000
Devasthan Fund Kirkol Vikri\ Jama	2,000	-
Devasthan Fund Anpekshit Jama	245,931	-
KN Kirkol Jama	-	2,250
SD Jatrotsav	210,999	-
SD Kirkol Jama	1,000	1,000
Stock Income	-	59,316
Tender Fee	17,110	152,324
KD Samajik Sahayata Nidhi	896	18,515
Kn Ele.Bill & Pani Bill Income	-	2,089
KN Scrap Lilav	19,900	111,500
Royalty Income	-	3,000,000
Devasthan Jamin Nuksan Bharpai	173,067	-
KN Suraksha Amanat	-	7,575
<b>TOTAL</b>	<b>675,903</b>	<b>3,699,569</b>



**SIGNIFICANT ACCOUNTING POLICIES OF DEVASTHAN MANEGMENT COMMITTEE WESTERN MAHARASHTRA, KOLHAPUR ("THE DMC") FOR THE YEAR ENDING 31<sup>ST</sup> MARCH 2022**

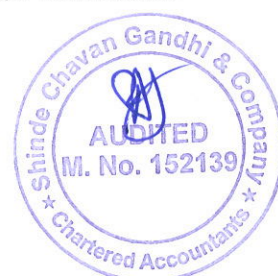
**1. BASIS OF PREPARATION OF FINANCIAL STATEMENTS:**

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.**

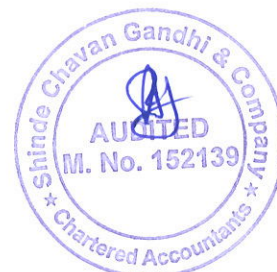
- d. Sub committees are appointed to look after various endowments out of 3067 trust / endowments / devasthan. The Books of Accounts and records of the Trusts which are govern by such sub-committee have been maintained by the Sub Committee separately and **do not form part of consolidated financial statements 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 31.3.2022) 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. 10,09,44,202/- 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. 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/- in FY 2020-21. 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 1<sup>st</sup> 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 2<sup>nd</sup> Installment.

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

A sum not exceeding 10% of gross annual income of each endowment is transferred to management fund by the devasthan. Amounts Payable towards management fund as required under section 56QQ of The Maharashtra Public Trust Act (Bombay Public Trust Act, 1950) is provided in books of accounts on accrual basis.



## 7. INVESTMENTS

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

## 8. CASH AND CASH EQUIVALENTS

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

## 9. INVENTORIES

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

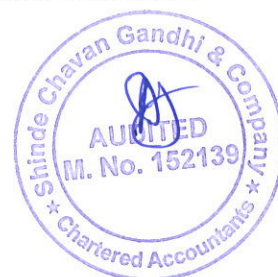
Stock of Sarees has been valued at 60% of the value of saree received by way of donation, offered by the Devotees on the date of Receipts. Sarees received during the year as donation are not added in stock of sarees.

## 10. 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.

## 11. EMPLOYEE BENEFIT

- a. **Treatment of Retirement Benefits:** Contribution to contributory provident Fund are accounted on cash basis and charged to Income & Expenditure Account in the year in which it is paid.
- b. **Provident Fund:** It is observed that provident fund amounting to Rs. 2,18,325/- is seen payable in the books of accounts in FY 20-21. The same is booked as income in FY 2021-22.
- 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.

## 12. PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

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

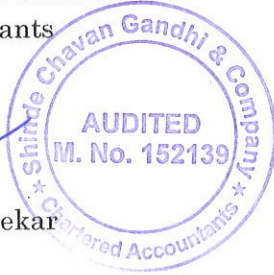
## 13. EARMARKED FUNDS/ ALLOCATIONS

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

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

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

CA Apurva R. Yeolekar  
Partner  
M. No. 152139



For Devasthan Management Committee,  
Western Maharashtra, Kolhapur

  
Accountant

  
Secretary

Place: Camp Kolhapur  
Date: 26<sup>th</sup> June, 2023  
UDIN: 23152139BGXRXB4776

**NOTES TO ACCOUNTS OF DEVASTHAN MANAGEMENT COMMITTEE,  
WESTERN MAHARASHTRA, KOLHAPUR  
FOR THE YEAR ENDING 31<sup>st</sup> MARCH 2022**

**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 14<sup>th</sup> May 1969 have been repeated twice.

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



## 2. OBJECTS OF DEVASTHAN MANAGEMENT COMMITTEE

The object of the DMC is to -

- 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

There is no committee formed during the period under review i.e. FY 2021-2022.

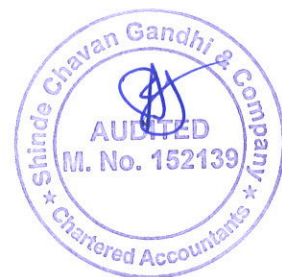
However, currently the affairs of the trust are administered by The Administrator, Collector Kolhapur.

## 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	Sindhudurg	6	0
<b>Total Number</b>			<b>315</b>	<b>0</b>

## 5. INTERNAL AUDIT REPORT

The Internal Audit was conducted by M/s Mahesh Gurav & Co. Chartered Accountants and completed for the period 01/04/2021 to 31/03/2022. The Said audit report submitted to DMC was provided very late for our verification i.e. on 30<sup>th</sup> January, 2023.

- The accounts of DMC are kept on cash basis except the amounts retained as per the tender conditions. Apart from this GST amount receivable from Reliance Jio towards royalty Charges is shown as receivable in books of accounts.
- Donation received during the year with specific directions to form a part of Corpus is treated as Corpus.
- 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 31<sup>st</sup> March, 2007 based on the order of the Charity Commissioner, Mumbai/Pune/ Joint Charity Commissioner, Kolhapur or Collector of Kolhapur and hence the same is not included in the Balance sheet of DMC. During the year, there are no changes on account of above.

10. The Land Acquisition Department of Sindhudurg and Kolhapur have acquired some of part and parcels of land, owned by the Devasthan Management



Committee, under the Notification of the Government of Maharashtra. The said land was surrendered by the Tahesildar. The land under dispute is not included in the Properties of the Committee and shall be incorporated in books of accounts in the year of receipt of clear title or compensation if any, shall be treated as income in the year of receipts.

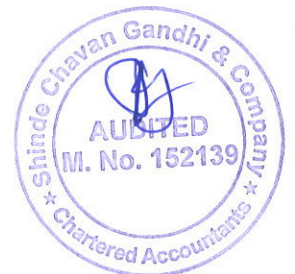
11. Some parts parcels of land consisted of mines of bauxite and in respect of which DMC used to receive royalty for the extraction of bauxite from such mines. However, based on the order of Mumbai High Court dated 24<sup>th</sup> April, 1996 in case of Writ Petition no, 2550/96, the royalty is not received by DMC, Kolhapur and the same is deposited with Collector of Kolhapur. Hence, the same is not accounted in the books of DMC, Kolhapur. Details of Royalty received and accounted in the respective years by DMC upto the date of order of Mumbai High Court are as follows:

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 Vahivatdar Land, no income are been collected by DMC, as income accruing from the said land are been utilised for Puja archana of the said land.

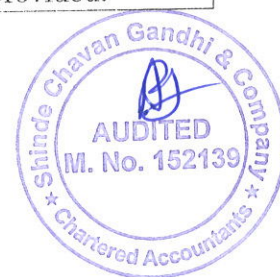
Cash in Hand with all sections is taken as counted and certified by trustees. During the verification on 24/08/2022 it is observed that balance in



cash book Rs. 30,536/- was in agreement with physical cash balance of Rs. 30,536/-.

12. 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, 2022 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.
13. Contingent Liability is not ascertained from the available records and hence is not provided in the books of accounts.
14. 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 22<sup>nd</sup> January, 1970 and the same have been rejected by Law & Judiciary Department of Government of Maharashtra vide Letter 15th Jan 2009. However, Vide Letter Dated 6th Feb 2009 DMC have again requested for inclusion of 106 temples/ 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.
15. 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 on 31/3/2022	Observation
1.	Personal Ledger accountKankawali	Account	5,382.37	Bank statement not provided for verification. Bank reconciliation also not provided.
2.	Personal Ledger accountKudal	number not available as	9,19,165	
3.	Personal Ledger accountSawantawadi	statement not provided for	16,89,552.51	

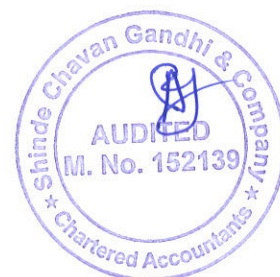


4.	Personal Ledger accountVengurla	verification.	26,243.6	
5.	Indian Overseas Bank	1655	10,33,164	Above bank ledger is showing debit balance from 01/04/2018 but as per bank statement, there is zero balance in the bank.Bank reconciliation not provided for verification.

16. There are around 63 accounts of old advances given which are carried forward from earlier years. Out of above, three accounts of advances are even having credit balances. Out of the above 63 accounts there are some advances of very small amounts viz. Rs. 40, 50, 100 etc. which are carried forward since many years. These advances accounts are grouped under heading "Final Tasamat" & "To Employees" in the financial statement. It is observed that these advances need to be cleared by either booking capital/revenue expenses but the same is not done until the date of audit. It is recommended that DMC should pass resolution and write off non-recoverable advances and/or book capital/revenue expenses wherever required.

17. Wherever external vouchers are not available, we have relied on the internal vouchers made by the management.

18. Liabilities and Assets Balances grouped under Deposit Refund Payable and advances respectively are subject to confirmation from respective parties. There are around 270 accounts under Deposit Refund payable and 63 accounts under




advances given which are carried forward since past years and hence, needs to be closed in books of accounts.

19. Schedules A to AB form 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.

20. All other mandirs are stated in notification of 14<sup>th</sup> 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.

21. 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



For Devasthan Management Committee,  
Western Maharashtra, Kolhapur

  
Accountant

  
Secretary

Place: Camp Kolhapur  
Date: 26<sup>th</sup> June, 2023  
UDIN: 23152139BGXRXB4776

**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. 7,39,49,920/-**

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. 1,08,58,448/-

**a. KD Pooja Shashwat Pooja Earmark Funds:** Opening balance of such fund is Rs. 1,78,62,975/- there was addition is Rs. 23,19,271/- at the end of year balance is Rs. 2,01,82,246/-.

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

**c. KD Prayatan Vikas (Bagichya Gov.Fund):** Opening balance of such fund is Rs.44,20,000/-. During the year, there was addition of Rs. NIL 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 was addition of Rs.12,000/- at the end of year balance is Rs. 9,90,560/-.

**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 Nrusinghwadi, 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. 34,65,003/- During the year, there is no addition, 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 expenditure in Duties & Taxes amounting to Rs 5,16,084/-

**a) TDS Contractor Devasthan Fund:** Opening balance of such fund is Rs. 3,44,138/- there was addition of Rs. 17,25,413/- and TDS paid during the year of Rs. 20,30,947/- and at the end of year balance is Rs. 38,604/-.

**b) TDS Management Fund:** Opening balance of such fund is Rs. 1,99,682/- there was addition is Rs. 1,84,436/- and TDS paid during the year of Rs. 1,84,436/- and at the end of year balance is Rs. 1,99,682/-.

**c) KD Vyavsay Kar:** Opening balance of such fund is Rs. 13,600/- there was addition is Rs. 61,525/- and tax paid during the year of Rs. 56,725/- and at the end of year balance is Rs. 18,400/-.

**d) KN Vyavsay Kar:** Opening balance of such fund is Rs. 37,900/- there was addition is Rs. 1,02,750/- and tax paid during the year of Rs. 94,200/- and at the end of year balance is Rs. 46,450/-.



- e) **PT Management Fund:** Opening balance of such fund is Rs. 5,575/- there was addition is Rs. 33,800/- and tax paid during the year of Rs. 39,375/- and at the end of year balance is Rs. NIL.
- 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 addition of Rs. 24,09,500/-, and Provident fund paid during the year is of Rs. 24,09,500/- and balance 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. 2,18,325/- During the year, there is no addition & expenditure for the year of Rs. 2,18,325/- at the end of year balance is Rs. NIL.

**4. Provision Rs.4,36,57,703/-**

During the year under review; there are various types of Provision, Total Addition in Provision amounting to Rs. 2,82,78,433/-.

- a) **10% Management Charges Payable:** Opening balance of such fund is Rs. 1,26,37,546/- During the year, there is addition of Rs. 2,47,58,104/-, at the end of year balance is Rs. 3,73,95,650/-.
- 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. 2,22,072/- there was addition of Rs 60,797/- and During the year there was deletion of Rs. NIL, at the end of year balance is Rs. 2,82,869/-.

d) **MF CPF Fixed Deposit Payable :** Opening balance of such fund is Rs. 519,652/-. there is addition of Rs.1,47,264 /-, at the end of year balance is Rs.6,66,916/-.

e) **Nokar Pagar payable :** Opening balance of such fund is Rs. NIL , there is addition of Rs. 33,12,268/-, at the end of year balance is Rs. 33,12,268/-.

**5. Deposit Refund Payable Rs. 2,53,48,963/-**

During the year under review; Opening balance of such Deposit refund payable is Rs. 2,22,27,756/-there was addition of Rs. 6,68,66,872/- and there was deletion of Rs. 6,37,45,665/- at the end of year balance is Rs. **2,53,48,963/-**.

**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. 29,66,05,275/-**

During the year, there is addition of Rs. NIL to the Immovable Properties and depreciation on immovable property of Rs. 73,546/-. The Immovable Properties balance at the end of year is Rs. 29,66,05,275/-.

**2. Movable Properties Rs. 34,09,10,083/-**

Opening balance of Movable Properties of Rs. 33,74,61,280/- addition During the year of Rs. 57,98,459/- and Depreciation during the year of Rs. 23,49,56/-. 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. 11,80,515/- and there is no addition and Depreciation during the year is of Rs.1,77,078/- and balance at the end of year is Rs. 10,03,437/-. 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. 32,87,97,076/- in which addition of Rs. NIL and at the end of year balance is Rs. 32,87,97,076/-. 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, 2022 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. 24,09,516/- in which addition of Rs. 1,80,336/- and Depreciation during the year of Rs.2,55,027/- at the end of year balance is Rs. 23,34,825/-.
- d) **Computer Software & Printer:** During the year under review there is opening balance of Rs. 11,00,244/- in which addition of Rs. 65,600/- and Depreciation during the year of Rs.6,16,123/- at the end of year balance is Rs. 5,49,721/-.
- e) **Plant & Machinery:** During the year under review there is opening balance of Rs. 38,29,117/- in which addition of Rs. 55,52,523/- and Depreciation during the year of Rs.13,01,428/- at the end of year balance is Rs. 80,80,212/-.
- 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. 10,09,44,202/-**

During the year under review there is opening balance of Rs. 9,22,49,124/- in which addition of Rs. 89,45,078/- and there was deletion of Rs. 2,50,000/- at the end of year balance is Rs.10,09,44,202 /- This increase is mainly in Building Construction.

**4. Investments Rs. 1,32,58,08,802/-**

During the year under review there is opening balance of Rs. 1,27,07,08,624/-, in which addition of Rs.1,34,90,95,794. And Matured during the year Rs.



1,29,39,95,616/- at the end of year balance is Rs. 1,32,58,08,802/-. Investments are including in mostly Fixed Deposit.

**5. Deposits Rs. 6,23,396/-**

During the year under review there was opening balance of Rs. 51,18,395 /-; in which there was addition of Rs.30,000/- and there was deletion of Rs.45,25,000/- and at the end of year balance was Rs. 6,23,396/-. There is considerable reduction in deposit as deposit of Rs. 45,00,000/- is refunded by Pathalogy Lab. Deposits includes Deposit with M.S.E.B – Deposit, Kn Telephone Deposit, BG Pani Connection Deposit, Electricity Deposit- Tramboli, Telephone Deposit- Karveerniwasini, KMC Kolhapur Tree Plantation Deposit, Kn Deposit – Mahanagarपालिका.

**6. Loans and Advances Rs. 8,32,98,482/-**

During the year under review there is opening balance of Rs 5,82,21,480/-; in which addition of Rs.3,87,30,834/- and repayment/ clearance of advances of Rs. 1,36,53,831/- at the end of year balance is Rs. 8,32,98,482/-. Loans & Advances Includes Final Tasalmat and Employees Advance.

**7. Other Current Assets Rs. 3,04,74,003/-**

During the year under review there is opening balance of Rs. 3,22,53,431/- in which addition of Rs. 9,95,572/- And deletion during the year Rs. 27,75,000/-, at the end of year balance is Rs 3,04,74,003/-. 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.1,99,555 /-**

Consumable Stock mainly includes stock of Annachattra Stock and Saree Stock. etc. with various Departments which was physically verified by Head of the Department as on 31/03/2022. Stock of Saree as at the end of Financial Year 2021-22 is not updated in books of accounts of Devasthan.



**9. Cash in Hand Rs.83,939 /-**

As per Balance Sheet there is cash balance of Rs 83,939/- which is in agreement with the physical cash balance as on 31/03/2022 which was verified by Committee officials.

**10. Bank Accounts Rs.5,19,87,583 /-**

There is bank balance at the end of year is Rs. 5,19,87,583/-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.11,31,85,445/-.

**D. INCOME**

During the year under review, Committee has received gross receipts amounting to Rs. 17,71,91,562/- 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 hereby 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 all the 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	31/03/2021	31/03/2022	Increase/ (Decrease)	Increase/ (Decrease) in (%)
1	Trust Corpus Fund	55,95,36,977	55,95,36,977	0.00	0%
2	Other Earmarked Fund	6,30,91,472	7,39,49,920	1,08,58,448	17.21%
3	Immovable Property	29,66,78,821	29,66,05,275	(73,546)	(0.024%)
4	Investment	1,27,07,08,624	1,32,58,08,802	5,51,00,178	4.33%
5	Surplus	(14,47,640)	6,40,06,117	6,54,53,757	4521.41%



## II) PROCEEDING BOOK

There is no committee formed during the period under review i.e. FY 2021-2022. However, currently the affairs of the trust are administered by The Administrator, Collector Kolhapur. Hence, there are no committee meetings held during FY 2021-22.

## 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 except the amount of Rs. 27,09,372/- retained as per the tender conditions in case of Saar IT Resources PVT.LTD. Apart from this GST amount of Rs. 6,15,000/- receivable from Reliance Jio towards royalty Charges is shown as receivable in books of accounts.
- 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 there is no security password system 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 auditor of state government.
- E. The Books of Accounts and records of the Devasthans which are govern by sub-committee have been maintained by the Sub Committee separately and do not form part of



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

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

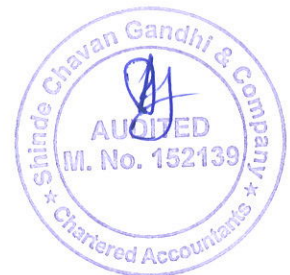
- a. Accounts statements of Devasthan Management Fund (i. e. 10% Management Fund).
- b. Accounts statements of Devasthans which are looked after and managed by the Sub-Committees appointed by the DMC
- c. Accounts statements of Devasthans which does not carry out any activity and or financial transaction.

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

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 Devasthans. The Separate Financial Statements has to be prepared by the Appointed sub Committee. These financial statements have been audited by other Appointed Chartered Accountants by Sub-Committee. These financial statements are not considered for consolidation of accounts of DMC and **they do not form part of these consolidated financial statements.**

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	35	0
2	Bhudargad	Kolhapur	8	1
3	Kagal	Kolhapur	14	0
4	Karveer	Kolhapur	33	3
5	Shahuwadi	Kolhapur	16	0
6	Gadhinglaj	Kolhapur	15	0
7	Ajara	Kolhapur	12	0
8	Chandgad	Kolhapur	2	1
9	Shirol	Kolhapur	2	1



10	Ganganbawda	Kolhapur	9	0
11	Phanala	Kolhapur	45	10
12	Hatkalange	Kolhapur	23	9
13	Jat	Sangli	5	0
14	Tasgoan	Sangli	0	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
<b>Total Number</b>			<b>315</b>	<b>25</b>

**As per information provided none of the sub-committees have submitted their audit report for FY 2021-22.**

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. It is observed that in majority of thecases, the Sub-committee period of working has been expired and the samehas not been renewed.
  - b. DMC has not taken any action further on reappointment of sub-committee or renewal of sub-committee.
  - c. As per Rules and regulations Widetharav no. 3 dated 19/7/2014, Rectified Tharav no. 2 dated 24/11/2014 and tharav no. 13 dated 2/7/2014, rule no. D the Donation box is to be kept by Sub-Committee, but no such information of donation boxes kept has been provided to us by DMC.Also, the duplicate keys of such donation boxes are also not kept by DMC.
  - d. As per Rules and Regulations vide tharav no. 3 dated 19/7/2014, rectified tharav no. 2 dated 24/11/2014 and tharav no. 13 dated 2/7/2014, rule no. F 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. 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 provided proceeding of 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 2021-22 was not provided for verification during the audit period. However, the internal audit report was provided for verification only on 30<sup>th</sup> January, 2023.
- 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 2020-21 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-



- i. The immovable property register is partly maintained as well as the DMC is under the Process of Compilation of data of properties.
  - ii. Schedule No. XAA (read with rule 24A) – Register of Property (Movable and Immovable including dead stock, Live-stock and others) is Incomplete.
  - iii. 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. Such assets should be shown in the balance sheet at a nominal value i.e. Re.1/-.
- c. It is observed that RBL Bank has donated DMC, Kolhapur an ambulance worth Rs. 7,15,000/- on 14/01/2019 having vehicle number MH 09 EM 6018. Ambulance is not recorded under Movable assets in books of accounts of DMC, Kolhapur. Assets received as donation in kind should be shown in the balance sheet under Fixed Assets at a nominal value i.e. Rs.1/-.
- d. 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 Agreements 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.
- e. 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	23
3	Kagal	Kolhapur	11



4	Karveer	Kolhapur	89
5	Shahuwadi	Kolhapur	28
6	Gadinglag	Kolhapur	35
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	29
17	Vengurla	Sindhudurg	0
<b>Total</b>			<b>397</b>

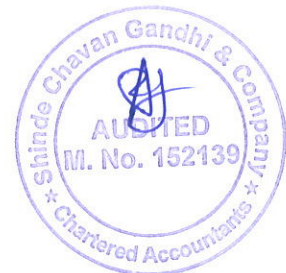
It is also observed that –

- Revised Rent / lease Agreements is not made by DMC.
- Possession is not Taken by DMC;
- As per information, provided rent/ lease agreements at Sindhudurg district are not available and, hence, the same are not provided to us for verification during audit.**

**f. 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	Amount of Rent not received from Lilavdars
1	Radhanagri	Kolhapur	36	5,67,126/-	56,45,277
2	Bhudargad	Kolhapur	23	17,18,939/-	44,24,482
3	Kagal	Kolhapur	11	1,43,963/-	38,35,229
4	Karveer	Kolhapur	89	20,06,458/-	56,43,544
5	Shahuwadi	Kolhapur	28	14,90,712/-	1,02,98,923



6	Gadinglag	Kolhapur	Information not provided		
7	Ajara	Kolhapur	Information not provided		
8	Chandgad	Kolhapur	Information not provided		
9	Shirol	Kolhapur	9	5,26,806/-	21,05,109
10	Ganganbawda	Kolhapur	3	0/-	470
11	Phanala	Kolhapur	41	49,461/-	33,16,128
12	Hatkalange	Kolhapur	22	12,34,693/-	33,92,905
13	Kudal	Sindhudurg	Information not provided		1,16,76,637
14	Sawantwadi	Sindhudurg	Information not provided		1,23,83,654
15	Kedarling(temple)	Kolhapur	Information not provided		
16	Karveerniwasini (temple)	Kolhapur	29	Amount of rent is not quantified as the court cases are under process	Information not provided
17	Vengurla	Sindhudurg	Information not provided		9,84,566
18	Dodamarg	Sindhudurg	Information not provided		2,71,892
19	Vaibhavwadi	Sindhudurg	Information not provided		11,71,320
20	Kankawali	Sindhudurg	Information not provided		93,052
			<b>Total</b>	<b>77,38,158/-</b>	<b>6,52,43,188/-</b>

Also it should be noted that –

- All the above Receivable rents amount from tenants are till the end of March 2022. As these agreements are not renewed, we cannot quantify exact amount of rent received till the audit period.
- 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 31/03/2022**

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. 83,939/- as on 31/03/2022 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 "Devasthan Management Committee, Western Maharashtra, Kolhapur" and which are daily, weekly, monthly collected at main cash book of Account Department of "Devasthan Management Committee, Western Maharashtra, Kolhapur". We have been checked cash at following places mentioned as below;

#### **a. Cash in hand Shree Karveer Nivasini Mahalaxmi Mandir-**

During the verification on 09/03/2023 it is observed that balance in cash book 29,980/- was in agreement to physical cash balance of Rs. 29,980/-.

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

Receipt books are purchased by DMC and Kept at Shree Karveer Nivasini Mahalaxmi Mandir and these books are recorded in Receipt Book Register. But these books are used at ICICI Bank Counter, Online Donation Counter and Management Committee Office Counter etc. but proper record of issued receipt book are not maintained.

- i) It is observed that online receipt books in Karveer Nivasini Mahalaxmi Mandir of serial number 528 to 600 was missing and hence not provided for verification by DMC, Kolhapur.
- ii) It is observed that receipt book number from 881 to 890 in Kedarling Devasthan was missing and hence not provided for verification by DMC, Kolhapur.



- iii) 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 deposited Bank	Amount Overwritten on receipt
1.	96407	05/05/2021	51/-	751/-

- iv) It is observed that serial number provided by bank for online donation received was wrongly taken as 96267 to 96617 instead of 99267 to 99617. Hence, incorrect amount is recorded against incorrect serial number.

**c. Kedarling Devasthan Donation Books :**

During the verification on 24/08/2022 it is observed that balance in cash book Rs. 2,06,555/- was in agreement to physical cash balance of Rs. 2,06,555/-.

**d. DMC office, Kolhapur**

During the verification on 24/08/2022 it is observed that balance in cash book Rs. 30,536/- was in agreement with physical cash balance of Rs. 30,536/-.

**e. Payment Voucher:**

- i) Innova vehicle Insurance paid on 7/4/2021 of Rs. 17,175/-. However, there were no supporting documents provided for our verification for the same.
- ii) Kn Pathalogy lab deposit of Rs. 40,59,720/- received during the year instead of Rs. 45,00,000/-. As per information provided deposit of Rs. 4,72,000/- was short paid on account of rent ,light bill etc. However supporting documents was not provided for verification.
- iii) During verification it is observed that supporting documents were not provided for Datta Jayanti expenses of Rs. 32,790/- dated 22/12/2021.

**f. GOLD AND ORNAMENT**

- a) DMC has to verify the records of Gold & Ornaments and Physical Gold & Ornaments once in a year whether it is correct as per Physical Record and Record as per books of Gold & Ornament Donation Register.
- b) There was record of Gold & Ornaments in 471 temples including Shree Kedarling, Karveer Nivasini Mahalaxmi and Kolhapur City and Gramin area.



- c) In Other than Kedarling, KarveerNivasini Mahalaxmi Temple and some temples in Sindhudurg District Gold & Ornaments Record and Valuation are 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 2021-22 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.
- g) It is observed in Kedarling Devasthan signatures were missing on the Gold and Silver register. Also, signatures were missing on the Gold & Silver inward and outward register ( Dev ghev register) maintained for the purpose of daily usage of ornaments.

## **VII) MANDIR PREMISES**

### **B. 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 2021-22 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 provided for verification.
- ii. Donation received in the form of Saree during the previous year is not accounted for in books of accounts. Hence, the income as per income and expenditure account is understated.
- iii. During the verification it is observed that stock of saree as on 31.3.2022 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 Photo Calendar register was not updated properly. There was difference in stock of 28 photo Calenders on 09/3/2023. 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

Sr.No.	Name of Register	Register not maintained / Register Partially maintained
1.	Saree Stock Register	Register Partially maintained
2.	Register of Trusts / Endowments	Register Partially maintained
3.	Ledgers of the Management Fund for showing clear picture as per section 56N	Register not maintained



4.	Rent Book	Register Partially maintained
5.	Demand Register of land rents and details thereof	Register Partially maintained
6.	Stationary Articles consumption Register	Register not maintained
7.	Charges and fees Book	Register not maintained
8.	Register of Dead Stock Articles in the office of the Committee	Register Partially maintained
9.	Japta Book of each Trust. (movable property)	Register not maintained
10.	Postal Stamp Register	Register Partially maintained
11.	Calendar Register	Register Partially maintained

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

- a. It is observed that in Shri Karveerniwasini Mahalaxmi (Ambabai) Mandir there was difference in physical stock of Tur Dal by 1.5kg.
- b. It is observed that in Shri Karveerniwasini Mahalaxmi (Ambabai) Mandir, each Naral bag (coconut Bag) contained 51 Narals (coconuts). However, while physical verification it was observed that there were only 50 narals in each bag instead of 51 narals. Thus there was difference of one naral in each bag.

**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 Kedarling Mandir for CCTV observation and also security persons are not appointed in other mandirs where CCTV cameras are installed like Binkhambi Mandir, Datta Mandir, Siddhivinayak mandir, Katyayani mandir.

**XI) GRANT RECEIVED**

- a. 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 1<sup>st</sup> 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 2<sup>nd</sup> Installment.

## XII) LEGAL MATTERS

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

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

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

## XIII) BANK BALANCE CONFIRMATION

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

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

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

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

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

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

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

d. PLA Kudal 9,19,165/- Dr.

- DMC has not provided passbook of PLA Kudal for verification.



e. 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 Shri Kedarling Devasthan , Shri Karveer Nivasini Mahalxmi (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 verification during audit except as mentioned in serial number (ii) below.

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.

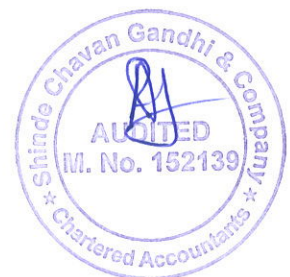
B. It is observed that 3% conversion loan amount of RS.7,440/- is not repayable as per RBI letter dated 16/1/1968, still the said amount is shown as receivable in the books of accounts.

C. 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) INSURANCE**

##### **a. Cash, Cash in Transit, Gold, Ornaments, Fixed assets: -**

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



**XVII) TDS RECEIVABLE**

**TDS AS PER 26AS** - The total Income Tax TDS deducted and receivable from Income Tax Department is Rs. 2,69,13,470.46/-

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
5	2021-22	3,78,572
	Total	2,69,13,470.46

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

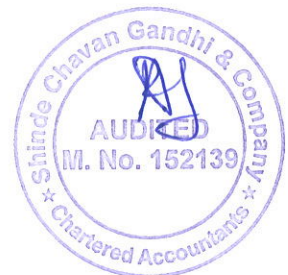
**XVIII) GST PAYABLE:**

During the verification it is observed than DMC has entered into contract with JIO for online darshan of Shri Karveer Nivasini Mahalxmi (Ambabai) temple and DMC receives royalty against it. DMC has made provision of Royalty receivable of Rs. 33,15,000/- in month of April 2021. GST on the Royalty Income of Rs. 5,40,000/- is not received from JIO and hence is shown receivable in books of accounts of DMC.

**XIX) TAX COLLECTED AT SOURCE :**

During the verification it is observed that DMC has collected parking Rent of Rs. 27,08,300/-. 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. 54,166/- 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. Thus the total liability on account of non-collection of tax at source is –

Sr.No.	Liability	Amount
1	TCS	54,166/-
2	Interest on late payment	14,625/-
	Total	68,791/-



## **XX) TAX DEDUCTED AT SOURCE**

- i) During verification it is observed that DMC , Kolhapur has deposited TDS for the month January 2022 on 8/2/22 instead of 7/2/22. There was delay of one day due to which interest is applicable of Rs. 3700/-. It is recommended that taxes should be paid well before the due date to avoid last minute rush and late penalties and interest.
- ii) It is observed that DMC , Kolhapur has wrongly deposited TDS amount twice in case of SAAR IT RESOURCES PVT LTD of Rs., 54,188/-.

## **XXI) INCOME TAX COMPLIANCE**

### **a. Income Tax Return**

1. Devasthan Management Committee has filled income tax return, for FY 2021- 22 as on 29/12/2022.
2. As per form 26AS of FY 2021-22, Total Specified Financial transaction(SFT) Transactions shown of Rs. 66,08,72,627/- which include Rs. 7,88,18,379/- relating to Cash Deposit and Rs. 58,20,54,248/- 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 DevalayaBandhkam Nidhi was given to various devasthanans total amounting to Rs. 19,80,000/- (From April 2021 to March 2022). This Nidhi is not capitalized in books of accounts and is thus shown under Capital Work in progress.

It is further informed to us that the said DevalayaBandhkamSahabdag is given to devasthanans / devasthananssubcommittee 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 and that's why DMC has not capitalized this amount in their financial statement.



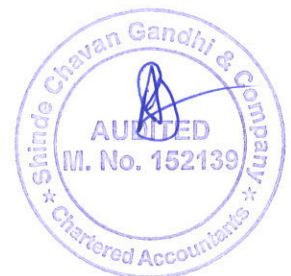
- d. During the verification it is observed that capital expenditure are shown under work in progress in financial statements of DMC for long period of time. The capital expenditure includes :

Sr.No.	Description	Amount
1	Expenditure on Devasthans- Capital / Major Renovation expenditure	5,26,10,844/-
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/-
5	KD Darshan Mandap	25,805/-
6	KD Toilet Complex	66,89,273/-
	Total	10,09,44,202/-

Construction works done during the year has been recorded as capital work in progress and is not added to immovable assets in such cases where work completion certificated is not obtained by DMC, Kolhapur. Utilization certificate regarding completion of the various construction works is not submitted by sub – committees to DMC office amounting to Rs. 5,26,10,844/-. Thus it is observed that amount of Rs. 10,09,44,202/- 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. Income from Rent of Dharmashala at Kedarling Devashthan :**

During the verification it is observed that Dharmashala and shops near Kedarling Devashthan are given on rent to Ajit Dandate(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.



**f. FCRA**

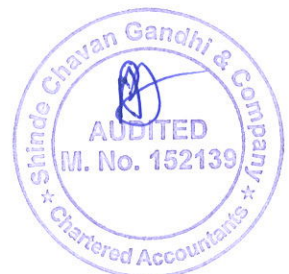
Trusts, Societies, Section 8 Companies that receives foreign contribution or donation from foreign sources are required to obtain registration under Section 6(1) of Foreign Contribution Regulation Act, 2010. It is observed that DMC receives donations in foreign currency in donation box at mandirs but 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 31.3.2022) is not accounted for in books.

**XXIII) TENDER VERIFICATION**

**a. Tender Invitation Process:** Upon verification it is observed that DMC has not invited tender for amounts below Rs. 1,00,000/- during FY 2021-22. It is observed that in some cases tender is not invited for amounts exceeding Rs. 1,00,000/- also. Thus, it is observed that there is no fix policy of monetary limit for inviting tenders. We have observed that in some cases tender invitation process was done and in some cases tender invitation process was not done –

Sr.No.	Name of Party	Amount of expenditure in FY 2021-22	Tender invited or not
1	Sonak Automobiles Pvt Ltd	29,928/-	No
2	Shree Automobiles	44,955/-	No
3	Trendy Wheels Pvt Ltd	1,73,390/-	No
4	Pankaj Miraje	1,64,455/-	Yes
5	Ajit Video	33,000/-	Yes

**b. 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 2021-22 amounts to Rs.86,67,630/-.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.

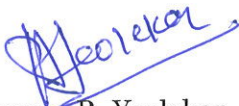
#### XXIV) SALARY OF MANDIR STAFF

During verification it is observed that employees have not filled the attendance register regularly. It is observed that leave application were missing in certain cases as follows –

Sr.No.	Name of Employee	Period	Observations
1.	Shri Vijay Kasar	November 2021	Leave application not found on record
2	Shri Ashwini Lohar	January 2022	Leave application not found on record
3	Mr. Chandrakant Bade	February 2022	Leave application not found on record

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

For Devasthan Management Committee,  
Western Maharashtra, Kolhapur

  
CA Apurva R. Yeolekar  
Partner

  
Accountant

  
Secretary

M. No. 152139  
Place: Camp Kolhapur  
Date: 26<sup>th</sup> June, 2023  
UDIN: 23152139BGXRXB4776





देवस्थान व्यवस्थापन समिती  
पश्चिम महाराष्ट्र, कोल्हापूर

महाराष्ट्र शासन ( विधी व न्याय विभाग )

## देवस्थान व्यवस्थापन समिती, पश्चिम महाराष्ट्र, कोल्हापूर

२४०२, ए वॉर्ड, अपना बैंक बिल्डींग तळमजला, उभा मास्ती चौक, शिवाजी पेठ, कोल्हापूर ४१६०१२  
फोन: (०२३१)२६२६१४७, २६२६७५०, फॅक्स: (०२३१)२६२६७५०, ईमेल: dmckolhapur@gmail.com,  
वेबसाईट: www.mahalaxmikolhapur.com, www.shreejyotiba.com

जावक नं.:

दिनांक:

### CERTIFICATE

#### CASH

We certify that following is the cash balance available in Devasthan Management Committee as on 31/03/2022 and same is verified by Accountant & Secretary of the Devasthan Management Committee. Physical cash balance is Rs. 83,939/- and it is found as per cash book of the Devasthan Management Committee as on 31/03/2022.

#### INVESTMENT

We certify that following is the Investment balance available in Devasthan Management Committee as on 31/03/2022 and same is verified by Accountant & Secretary of the Committee. Investment balance is Rs. 1,32,58,08,802/- and it is found as per books of accounts of the Devasthan Management Committee as on 31/03/2022.

For Devasthan Management Committee,  
Western Maharashtra, Kolhapur

  
Accountant

  
Secretary

Date: 1<sup>st</sup> June, 2023

Place: Kolhapur



देवस्थान व्यवस्थापन समिती  
पश्चिम महाराष्ट्र, कोल्हापूर

महाराष्ट्र शासन ( विधी व न्याय विभाग )

## देवस्थान व्यवस्थापन समिती, पश्चिम महाराष्ट्र, कोल्हापूर

२४०२, ए वॉर्ड, अपना बैंक बिल्डींग तळमजला, उभा मारुती चौक, शिवाजी पेठ, कोल्हापूर ४१६०१२  
फोन: (०२३१)२६२६१४७, २६२६७५०, फॅक्स: (०२३१)२६२६७५०, ईमेल: dmckolhapur@gmail.com,  
वेबसाईट: www.mahalaxmikolhapur.com, www.shreejyotiba.com

जावक नं.:

दिनांक:

### CERTIFICATE

#### BANK BALANCE

We certify that following is the bank balance available in Devasthan Management Committee as on 31/03/2022 and same is verified by Accountant & Secretary of the Devasthan Management Committee. Bank balance is Rs. 5,19,87,583/- and it is found as per books accounts of the Devasthan Management Committee as on 31/03/2022.

For Devasthan Management Committee,  
Western Maharashtra, Kolhapur

  
Accountant

  
Secretary

Date: 1<sup>st</sup> June, 2023

Place: Kolhapur



महाराष्ट्र शासन ( विधी व न्याय विभाग )

## देवस्थान व्यवस्थापन समिती, पश्चिम महाराष्ट्र, कोल्हापूर

२४०२, ए वॉर्ड, अपना बैंक बिल्डींग तळमजला, उभा मारुती चौक, शिवाजी पेठ, कोल्हापूर ४१६०१२  
फोन: (०२३१)२६२६१४७, २६२६७५०, फॅक्स: (०२३१)२६२६७५०, ईमेल: dmckolhapur@gmail.com,  
वेबसाईट: www.mahalaxmikolhapur.com, www.shreejyotiba.com

जावक नं.:

दिनांक:

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

Date: 1<sup>st</sup> June .2023

Ref.: Statutory Audit of FY 2021-22

**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, 2022 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, 2022 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. 7,39,49,920/-**

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. 1,08,58,448/-

- a. **KD Pooja Shashwat Pooja Earmark Funds:** Opening balance of such fund is Rs. 1,78,62,975/- there was addition is Rs. 23,19,271/- at the end of year balance is Rs. 2,01,,82,246/-.
- b. **Jotiba Vikas Arakhada Jilha Niyojan Samitti for (Kedarling) Grant:** Opening balance of such fund is Rs. 1,57,72,823/- there was addition of Rs. 85,27,177/- and at the end of year balance is Rs. 2,43,00,000/-.
- c. **KD Prayatan Vikas (Bagichya Gov.Fund):** Opening balance of such fund is Rs. 44,20,000. During the year, there was no addition, and 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 was addition of Rs. 12,000/- at the end of year balance is Rs. 9,90,560/-.
- 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 Nrusinghwadi, 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. 34,65,003/- During the year, there is no addition, 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. 3,14,330/-**

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.8,30,414/- there is addition deduction during the year of Rs. 45,17,424/- and total payment made during the year of Rs. 50,33,508/- At the end of the year balance of Rs.3,14,330/-.

**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. 4,36,57,703/-**

During the year under review; there are various types of Provision, Total Addition in Provision amounting to Rs. 4,92,33,587/-.

**a) 10% Management Charges Payable:** Opening balance of such fund is Rs. 1,26,37,546/- During the year, there was addition Rs.2,47,58,104 at the end of year balance is Rs. 3,73,95,650/-.

**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. 2,22,072/- there was addition Rs. 60,797/- at the end of year balance is Rs. 2,82,869/-.

**d) MF CPF Fixed Deposit Payable:** Opening balance of such fund is Rs. 519,652/- there was addition Rs.1,47,264/- at the end of year balance is Rs.6,66,916/-

**e) Nokar Pagar Payable :** Opening balance of such fund is Rs. Nil there was addition Rs. 33,12,268/- at end the of year balance is Rs. 33,12,268/-

**6. Deposit Refund Payable Rs. 1,13,45,998/-**

During the year under review; Opening balance of such fund is Rs. 1,08,02,667/-there was addition is Rs. 7,17,903/- and there was deletion of Rs. 1,74,572/- at the end of year balance is Rs. 1,13,45,998/-.

**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. 29,66,05,275/-**

During the year, there is no addition of Rs. Nil, to the Immovable Properties and depreciation on immovable property of Rs.73,546/-. The Immovable Properties balance at the end of year is Rs.29,66,05,275/-.

### **2. Movable Properties Rs. 34,09,10,082/-**

Opening balance of Movable Properties of Rs. 33,74,61,280/- addition During the year of Rs.57,98,459/- and Depreciation during the year of Rs. 23,49,656/-. 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. 6,51,128/- in which is no addition and Depreciation during the year of Rs.97,670/- at the end of year balance is Rs. 5,53,458/-
- b) **Gold & Silver:** During the year under review there is opening balance of Rs. 32,87,97,076/- in which addition of Rs. NIL and at the end of year balance is Rs. 32,87,97,076/-. 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, 2022 was not done till the date of audit.
- c) **Furniture & Fixture:** During the year under review there is opening balance of Rs. 23,20,308/- in which addition of Rs. 1,80,336/- and Depreciation during the year of Rs.2,46,106/- at the end of year balance is Rs. 22,54,338/-.
- d) **Computer Software & Printer:** During the year under review there is opening balance of Rs. 11,00,244/- in which addition of Rs.65,600/- and Depreciation during the year of Rs.6,16,123/- at the end of year balance is Rs. 5,49,721/-.
- e) **Plant & Machinery:** During the year under review there is opening balance of Rs. 30,37,926/- in which addition of Rs. 14,10,903/- and Depreciation during the year of Rs.5,61,506/- at the end of year balance is Rs. 38,87,323/-
- 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/-.
- g) **Dan Pethi** : During the year under review there is opening balance of Rs. 89,208/- in which is no addition and Depreciation during year of Rs.8,921/- at the end of year balance is Rs.80,287/-.

h) **IP System** : During the year under review there is opening balance of Rs. 7,91,191/- in which is addition Rs. 41,41,620 and Depreciation during year of Rs. 7,39,922 at the end of year balance is Rs.41,92,889/-

**3. Capital Work in Progress Rs10,09,44,202/-**

During the year under review there is opening balance of Rs. .9,22,49,124/- in which addition of Rs. 89,45,078/- at the end of year balance is Rs10,09,44,202/- 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. 1,32,58,08,802/-**

During the year under review there is opening balance of Rs. 1,27,07,08,624/-, in which addition of Rs.1,34,90,95,794/- and deletion Rs. 1,29,39,95,616/- at the end of year balance is Rs. 1,32,58,08,802/-. Investments are including in mostly Fixed Deposit.

**5. Deposits Rs. 6,23,396/-**

During the year under review there is opening balance of Rs. 51,18,396/-; in which addition of Rs.30,000/- and deletion Rs. 45,25,000/- at the end of year balance is Rs. 6,23,396/-. 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. 8,32,98,483/-**

During the year under review there is opening balance of Rs 5,82,21,480/-; in which addition of Rs.3,87,30,834/- and repayment/ clearance of advances of Rs. 1,36,53,831/- at the end of year balance is Rs. 8,32,98,483/-. Loans & Advances Includes Final Tasalmat and Employees Advance.

**7. Other Current Assets Rs. 26,63,033/-**

During the year under review there is opening balance of Rs. 26,63,033/- in which addition of Rs. Nil. And deletion during the year Rs. Nil, at the end of year balance is Rs 26,63,033/-. 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 31/03/2022. Stock of Saree is not updated during the year.

**9. Cash in Hand Rs.83,939/-**

As per Balance Sheet there is cash balance of Rs 83,939/- which is in agreement with the physical cash balance as on 31/03/2022 which was verified by Committee officials.

**10. Bank Accounts Rs. 5,19,87,583/-**

There is bank balance at the end of year is Rs. 5,19,87,583/-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. 17,71,91,562/- 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, 2022 was not done as on 31.3.2022. 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. 11,31,85,445/-.

**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 devasthans total amounting to Rs. 19,80,000/- (From April 2021 to March 2022). But No confirmation of completion of work is taken by us. And this nidhi shown in Balance sheet as a work in progress.

**I. 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.

**J. 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.

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

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

**L. 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.

**M. 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 is under work in process.

**N. 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.

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

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

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

- 2 We 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, Collector Kolhapur