No.KSA/MLT/T5/722/2024

Kerala State Audit Department
Malabar Devaswom Audit Regional office
Thalassery, Thiruvangad(Po), Kannur
Pin - 670103, Ph- 0490- 2320270
E-mail- hreaudittly@gmail.com
Dated : 05.10.2024/06.12.2024

The Audit Officer

The Chairman
Shree Mahalingeshwara Temple,
Badaje, (P.O) Manjeshwara,
Kasargod District-671323

Sir,

Sub: Shree Mahalingeshwara Temple, Badaje, Kasaragod Dist- Audit Report for the year 2012-2023– forwarding – reg

****

The Audit Report on the annual accounts of Shree Mahalingeshwara Temple, Badaje, Kasaragod for the period from 2012-2023 issued under section 13 of Kerala Local Fund Audit Act 1994 is forwarded herewith. The replies to the Audit Report have to be sent within two months to The Audit Officer,Malabar Devaswom Audit Regional office,Thalassery, Thiruvangad(PO), Kannur, Pin - 670103 from the date of receipt of this report.

Yours faithfully

Sd/-
Audit Officer (H.G)

Encl: Audit Report for 2012-2023

Copy to

1. The Director, Kerala State Audit Department, Thiruvananthapuram (with C/L)Email
2. The Senior Deputy Director, Malabar Devaswom Audit, Kozhikode (with C/L)Email
3. The President, Malabar Devaswom Board, Kozhikode (with C/L)
   through Commissioner MDB kozhikode (Email)
4. The Assistant Commissioner, Malabar Devaswom Board, Kasaragod(Email)
5. Office copy

No.KSA/MLT/T5/722/2024 Dated –05.10.2024

AUDIT REPORT ON THE ACCOUNTS OF SHREE MAHALINGESHWARA TEMPLE, BADAJE, MANJESHWARA KASARAGOD DISTRICT FOR THE YEARS 2012-2023

(Issued as per Section 13 of Kerala Local Fund Audit Act 1994, and Rule 18 of Kerala Local Fund Audit Rules 1996)

Officer Responsible for Audit	Sri. Sreebhanu K K Audit Officer (H.G)	
Name of Auditors	1.	Sri. Vijosh P, Assistant Audit Officer
	2.	Sri.Vidya Sagar G, Auditor
Period of Audit	2012-2023	
Time Taken for Audit	02.09.2024 to 05.09.2024	
Officer Responsible	1. Madhusoodana Ballukuraya Chairman (01.01.2012 to 13.12.2012) 2. K Balarama Bhat Chairman (14.12.2012 to 31.12.2023)	
Grade of the temple	D (From 01.01.2019 Grade IV)	

PART-I

I-1.BUDGET

As per section 70 of HR & CE Act 1951, the Trustee of the Institution shall, before the end of March in each year, submit a Budget in the prescribed form showing the probable receipts and payments of the institution during the following year and got approved. As the accounts are prepared on calendar basis, the next year budget has to be prepared and submitted by September 30. But Budget during the Audit period has not been approved by Malabar Devaswom Board. As the expenditure without Budget approval is illegal, actual expenditure have to be got ratified by Malabar Devaswom Board.

I-2.ANNUAL ACCOUNTS

The annual accounts of the temple prepared in the prescribed format should be submitted to Audit before 10th February of the succeeding year, as per circular No.H-9-1637/10 dated 02.03.2010 of the commissioner, Malabar Devaswom Board and before 30th April as per Kerala Local Fund Audit Act 1994 section 9(1). The date of submission of Annual Accounts of the temple are as shown below.

Year of Annual Accounts	Date of Receipt
2012 to 2020	16.07.2021
2021 to 2023	21.04.2024

The annual accounts may be submitted within the prescribed time limit.

I-2(A).DEFECTS OBSERVED ON VERIFICATION OF ANNUAL ACCOUNTS

On verification of annual accounts and related registers and records the following defects are noticed.

1. On verification of Canara bank pass book an amount of ₹35,000/- has been credited on 21.01.2019 as grant, but this receipt is not shown in annual account.
2. An amount or ₹5,000 has been paid to Malabar Devaswom board as departmental contribution in the year 2017. (Receipt No-006362/07.09.2017) This payment is not shown in annual account.

I-3.ADMINISTRATION

Shree Mahalingeshwara Temple, Badaje, is situated in Manjeshwaram panchayath of Kasargod District. There is no scheme for the administration of the temple. The administration of the temple is carried out by a board of five member non hereditary trustees.

As per the order of Assistant commissioner of Malabar Devaswom board, Kasaragod Division (Order no. A2-32/2013 dt. 04.12.2013) the following persons were appointed as trustee board members.

1. Sri. Balarama Bhat K
2. Sri. C H Ganapathi Bhat
3. Sri. B Sundara
4. Sri. Nagaesh
5. Sri. Chandrashekara Shetty

As per the order order no. A2-4425/2015(MDB) dated 29.02.2016 (as stated in trustee board minutes' book) of Assistant commissioner of Malabar Devaswom board, Kasaragod Division the following persons were appointed as trustee board members.

1. Sri. Balarama Bhat K

2. Sri. K Sadananda
3. Sri. Padmanabha K
4. Sri. Nagaesh
5. Sri. M Harish Kumar

As per the order of Assistant commissioner of Malabar Devaswom board, Kasaragod Division (Order No. A2-944/2018 (MDB) dt. 23.02.2019) the following persons were appointed as trustee board members.

1. Sri. Balarama Bhat K
2. Sri. Ramachandra Aithala
3. Sri. Padmanabha K
4. Sri. M Harish Kumar
5. Sri. Tharun Raj P

As per the order of Assistant commissioner of Malabar Devaswom board Kasaragod Division (Order No. A2-412/2021 (MDB) dated 14.07.2021) the following persons were appointed as trustee board members.

1. Sri. Balarama Bhat K
2. Sri. Madhava Shetty
3. Sri. Ramachandra Aithala
4. Sri. Sanjeeva B
5. Sri. Tharun Raj P

As per the order of Assistant commissioner of Malabar Devaswom board Kasaragod Division (Order no. A2-2266/2023 (MDB) dated 30.09.2023) the following persons were appointed as trustee board members.

1. Sri. Balarama Bhat K
2. Sri. Sanjeeva B
3. Sri. Ramachandra Aithala
4. Sri. Ramachandra
5. Sri. Sukesh Alva

Sri.K.Balarama Bhat was the Chairman during the audit period

I-4(a). LANDED PROPERTY

Landed property register was not maintained in the temple. The Register showing the details such as District, Thaluk, Village, Survey number, extent of land etc.. may be prepared and got approval by Malabar Devaswom Board.

I-4(b). INVENTORY REGISTER

Inventory Register showing the details of Gold, Silver and other valuables was not maintained. Inventory Register may be maintained and made liable for verificaion by the Malabar Devaswom Board

I-5.GENERAL REVIEW

Shree Mahalingeshwara Temple is a D grade temple situated in Badaje village in Manjeshwar Taluk of Kasaragod district. The presiding deity of the temple is God Mahalingeshwara (Shiva). The administration of the temple is vested with non-hereditary trustees. The annual festival of temple celebrated in the month of January.

This is the first audit of the temple by Kerala State Audit Department. Annual accounts of the temple from 2012 to 2023 have been subjected to audit. The records on temple administration and all transactions related to the year from 1996 to 2011 were not produced to audit. The present chairman explained that the previous managing trustee have not handed over the records relating that period. As the annual accounts for the years 1996 to 2011 were not submitted, audit for the said years could not be carried out. The details of defects found in audit of the temple for 2012-2023 have been pointed out in part I, II, III of this report.

I-6. REGISTERS NOT MAINTAINED

1. Property Register
2. Grant register
3. Inventory register
4. Dittam Register
5. FD Register
6. Stock Registers
7. Seva Collection Register

PART II

AUDIT REMARKS ON RECEIPT HEADS

II-1. GOVERNMENT GRANT

Year	Order No & purpose of Grant	Amount received	Date of credit in temple account	Details of utilisation
2014	Not produced	35,000	27.09.2014	Utilised
2015	Not Produced	15,000	17.09.2015	Utilised
2016	Not Produced	35,000	13.04.2016	Utilised
2019*	Not produced	35,000	21.09.2019	Utilised

Grant register showing the details of Receipts and Utilisation of Grant may be kept. The grant may be spent for the purpose for which it was received and the unspent balance if any may be refunded to the government.

*see para 1-2(A)

II-2. MANAGEMENT FUND

The details of Management fund received and utilised are given below.

Year	Amount	Date of credit	Details of utilisation
2013	3,52,635	12.11.2013	For the Salary arrear from 2009 to 2011
2014	11,500	27.09.2014	Festival allowance 2014
	3,14,357	22.08.2014	For the Salary arrear from 2012 to 08/2014
	57,493	25.11.2014	For the Salary arrear from 2012 to 08/2014
2015	55,029	20.08.2015	For the Salary arrear from 09/2014 to 12/2014
2016	1,41,213	27.01.2016	For the Salary arrear from 01/2015 to 08/2015
	14250	24.09.2016	Festival allowance 2016
2017	105327	13.10.2017	For the Salary arrear from 09/2015 to 12/2016
	13,000	08.09.2017	Festival allowance 2017
2018	38,379	13.04.2018	For the Salary arrear from 01/2017 to 12/2017
2019	67,828	03.04.2019	For the Salary arrear from 01/2018 to 12/2018
	15,500	04.09.2019	Festival allowance 2019
2020	74,868	11.03.2020	For the Salary arrear from 01/2019 to 12/2019

	30,000	15.04.2020	Salary advance
	15,500	28.08.2020	Festival allowance 2020
	10,000	30.11.2020	Salary advance
2021	60,000	16.01.2021	Salary advance
	1,64,710	28.07.2021	For the Salary arrear from 01/2020 to 12/2020
	18,000	18.08.2021	Festival allowance 2021
2022	6,45,648	13.06.2022	For the Salary arrear from 01/2021 to 12/2021&09/2015 to 12/2021(Ramachandra Bhat)
	18,000	03.09.2022	Festival allowance 2022
2023	21,000	24.08.2023	Festival allowance 2023
	2,31,203	12.10.2023	For the Salary arrear from 01/2022 to 12/2022

II-3.ANNUITY

Temple has not received annuity from Goverment so far. Necessary steps may be taken to recieve annuity, if eligible.

II-4. LOAN/LOAN REPAYMENT

NIL

II-5. AUDIT RECOVERY

NIL

II-6. SECURITY DEPOSIT

Security deposit required as per rules issued under section 100(2)(Y) of HR&CE Act, 1951 were not obtained from the temple employees, who are entrusted with the custody of jewels and valuables beloging to the temple. Adequate security amount may be collected from employees concerned.

II-7. MAINTENANCE OF CASH BOOK

Cash book is not kept in the temple for recording daily cash transctions. The temple is in practice of keeping ledger for daily transaction for every year. This practice may be avoided and shall keep a cash book for the temple.

II-8. SEVA COLLECTION REGISTER-NOT MAINTAINED

Seva collection Register showing the details of daily collection of Seva receipts with receipt number and amount collected was not maintained in the temple. At present, the total monthly collection of seva receipts is directly taken in the ledger account. This practice may be avoided and a Seva Collection Register may be maintained.

II-9. REMITTANCE OF MONEY-DIRECTIONS NOT COMPLIED WITH

Malabar Devaswom Board has issued detailed guidelines regarding the day to day cash transctions of temples vide Circular No.H9/1637/10 dated 02.03.2010 of the commissioner. As per this circular, all the receipts of the temple should be paid into the bank on the same day or the next working day and details should be recorded in the cash book on the same day. Direct cash payments from receipts also be avoided. But cash book is not maintained in the temple during audit period and only the monthly total of receipts were entered in this ledger account. (See para II-7). Guidelines of the Malabar Devaswom Board may be strictly followed.

PART III
AUDIT OBSERVATIONS ON EXPENDITURE HEADS

III-I.GRANT FROM GOVERNMENT-UTILISATION DETAILS NOT PRODUCED-PAYMENT OF ₹70,000/- HELD UNDER OBJECTION

a) An amount of ₹35,000/- was received on 21.01.2019 in Canara Bank account of the temple. But the amount was not shown in annual accounts. Audit enquiry was served in this matter vide No.4/2012-2023 dated 04.09.2024, and the Chairman replied that the amount ₹35,000/- was paid directly to the contractor and utilised for the construction of bathroom attached to the toilet. But related vouchers payment details, and other records were not produced to audit. The payment of ₹35,000/- is held under objection.

b) ₹35,000/- was received as grant from Government in the year 2016 and the amount was handed over to the rennovation committee as per voucher No.68/30.05.2016. The order of approval of the committee, receipts &payments accounts, payment vouchers etc.. were not presented to audit. An audit enquiry (No.01/2012-2023 dated 03.09.2024) was served in this matter, and the Chairman replied that, the amount was utilised for the construction of the toilet of the temple, and the work was carried out by a local contractor. The payment of ₹35,000/- is held under objection for want of the related records mentioned above.

III-2. ARREAR SALARY-EXCESS PAYMENT MAY BE ADJUSTED

On verification of the arrear Salary disbursed to the employees of the temple, for the year 2021, it is seen that excess payment was made as detailed below.

1. Vinayaka Narayana Bhat (Melsanthi)					
Period	Pay	DA(334%)	HRA	Total	
2021 January -April	2,500	8,350	60	10910x4 =	43,640
2021 May December	2,550	8517	60	11127x8 =	89,016
Interim Relief					24,000
Total					1,56,656
Salary paid from temple fund					5,400
Management fund					1,33,324
Advance					30,000
Total					1,68,724
Excess Payment 1,68724-1,56,656					12,068
2. Smt.Lalitha (Sweepar)					
Period	Pay	DA(334%)	HRA	Total	
2021 January -April-	805	2689	60	3554x8 =	28,423
2021 September-December	820	2739	60	3619x4 =	14,476
Interim Relief					24,000
Total					66,908
Salary paid from temple fund					6,000
Management fund					60,348
Advance &IR					30,000
Total					90,948
Excess Payment 90948-66908					24,040

The Chairman replied to the audit enquiry (No.3/2012-2023 dated 04.09.2024) that the excess amount paid would be adjusted in future payment.

III-3.STOCK REGISTERS FOR GROCERY ITEMS, FIREWOOD etc-NOT MAINTAINED.

The temple has spent ₹7,30,619/- and ₹ 2,33,013/- for the purchase of grocery items and firewood for the audit period (2012-2023) respectively. But the stock registers for these items were not maintained. The chairman replied to the audit enquiry (No.1/2012-2023 dated 03.09.2024) that the stock registers would be maintained in future,

III-4. DITTAM REGISTER NOT PRODUCED

A register (dittam) showing the standard scale of expenditure for Annual and periodical festivals and daily pooja as stipulated in section 51 of the HR & CE act is not seen maintained in the temple. Necessary steps may be taken to prepare the dittam and got approval by Malabar Devaswom Board at the earliest.

III-5.PAYMENT OF LABOUR - NOMINAL MUSTER ROLL NOT MAINTAINED

Vouchers, in connection with the payment of labour charges, are kept in the temple. But Nominal muster roll, which describes the date of work, persons included, rate of wages, receipts of workers etc are not prepared. Examples are given below.

Voucher No & Date	Amount	Paid to whom
26/02.02.20	3,700	Nagesh
57/25.04.21	2,500	Jayanthi
71/05.05.22	1,500	Bhaskara

For the payment of labour charges nominal muster roll may be prepared and produced for verification.

III-6.DEFECTS IN MAINTENANCE OF VOUCHER

A voucher is a simple form that is used to track cash disbursements. For each payment a voucher should be maintained. Creating vouchers ensures that every payment is authorised. Every vouchers should sequentially have numbered from the beginning of year. But here vouchers are not maintained for some of the payments and have not been properly numbered, It made difficulties in tracing it with cash book. Necessary steps should be taken to avoid these difficulties.

III-7.CASH BILLS ARE NOT PRODUCED

Regular purchase bills duly receipted as required in rule 15 issued under Sec.100(2)(J) of the HR&CE Act 1951 were not obtained and produced in support of the purchases such as grocery, oil etc for temple. These purchases are made either through debit slips or pieces of paper over certain unidentified acknowledgement. Instructions in the act must be followed and for all future purchases bills of purchased articles may be kept and produced for verification.

III-8.DEPARTMENTAL CONTRIBUTION

The details of departmental contribution remitted under the audit period is as mentioned below.

Sl. No	Year	Voucher No & Date	Amount remitted	Receipt No & Date
1	2014	-	5,000	002665/20.08.2014
2	2014	-	1,500	Not obtained
3	2017*	107/18.09.2017	5,000	006362/07.09.2017
4	2018	111/01.08.2018	10,000	006394/19.07.2018
5	2020	151/18.11.2020	10,000	008658/02.11.2020
6	2022	21/28.02.2022	10,000	-
7	2023	36/13.04.2023	10,000	010802/28.03.2023
8	2023	-/15.09.2023	10,000	010848/01.09.2023

*see para 1-2(A)

III-9.WELFARE FUND

NIL

III-10.AUDIT CHARGE

Details of audit charge due to Government as per section 19(1) 0f the Kerala Local Fund Audit Act 1994 and Rule 24(1) of Kerala Local Fund Audit Rules 1996 are given below.

Year	2012	2013	2014	2015	2016	2017
Total Income	1,37,808	4,70,780	6,32,016	2,57,098	4,23,116	4,04,098
Debt head income						
Govt.Grant			35,000	15,000	35,000	
Management Fund		3,52,635	3,83,350	55,029	1,55,463	1,18,327
Debt Head Total		3,52,635	4,18,350	70,029	1,90,463	1,18,327
Net income for calculating Audit Charge	137,808	1,18,145	2,13,666	1,87,069	2,32,653	2,85,771
Audit charge rate	1%	1%	1%	1%	1%	1%
Audit charge	1,378	1,181	2,137	1,871	2,327	2,858
Opening Balance	0	1,378	2,559	4,696	6,567	8,894
Grand Total	1,378	2,559	4,696	6,567	8,894	11,752
Remittance						
Audit charge pending remittance	1378	2559	4696	6567	8894	11752

Year	2018	2019	2020	2021	2022	2023
Total Income	3,62,663	3,87,520	3,82,212	5,67,651	9,61,461	5,93,644
Debt head income						
Management Fund	38,379	83,328	1,30,368	2,42,710	6,63,648	2,52,203
Debt Head Total	38,379	83,328	1,30,368	2,42,710	6,63,648	2,52,203
Net income for calculating Audit Charge	3,24,284	3,04,192	2,51,844	3,24,941	2,97,813	3,41,441
Audit charge rate	1%	1%	1%	1%	1%	1%
Audit charge	3,243	3,042	2,518	3,249	2,978	3,414
Opening Balance	11,752	14,995	18,037	20,555	23,804	26,782
Grand Total	14,995	18,037	20,555	23,804	26,782	30,196
Remittance						
Audit charge pending remittance	14,995	18,037	20,555	23,804	26,782	30,196

The above amount of ₹30,196 - is to be remitted in the Kerala Govt.Treasury under the head of account “0070-60-110-98” (Amount recoverable from HR&CE Fund)” and either the copy of chalan/GRN/Department reference Number is to be forwarded to the Director of Kerala State Audit Department, Vikas Bhavan, Thiruvananthapuram-33 for verification and return.

DETAILS OF YEARWISE AUDIT CHARGE PENDING REMITTANCE

Year	Amount		Year	Amount
2012	1378		2018	3243
2013	1181		2019	3042
2014	2137		2020	2518
2015	1871		2021	3249
2016	2327		2022	2978
2017	2858		2023	3414
Total				**30196**

PART IV

IV-1. FINANCIAL POSITION

Year	Opening Balance	Income	Total	expense	Closing balance
2012	13344.99	137808.00	151152.99	132285.75	18867.24
2013	18867.24	470780.00	489647.24	478767.00	10880.14
2014	10880.14	632016.00	642896.14	641803.00	1093.14
2015	1093.14	257098.00	258191.14	251838.00	6353.14
2016	6353.14	423116.00	429469.14	421391.00	8078.14
2017	8078.14	404098.00	412176.14	385014.00	27162.14
2018	27162.14	362663.00	389825.14	370331.00	19494.14
2019	19494.14	387520.00	407014.14	403594.00	3420.14
2020	3420.14	382212.00	385632.14	381678.30	3953.84
2021	3953.84	567651.00	571604.84	567540.00	4064.84
2022	4064.84	961461.00	965525.84	952193.00	13332.84
2023	13332.84	593644.00	606976.84	597327.00	9649.84

IV-2. AUDIT REVIEW

Amount Disallowed = -
Amount Objected = ₹70,000/-
Loss Sustained = -

IV-3. CLEAR CASE LOSS SUSTAINED TO THE TEMPLE

Nil

IV-4. LOSS SUSTAINED TO THE CENTRAL- STATE GOVERMENTS

Nil

IV-5. LOSS SUSTAINED TO THE LABOUR WELFARE FUND

Nil

IV-6. PARAS REQUIRING MORE INVESTIGATION TO DETERMINE LOSS

Nil

IV-7. DETAILS OF AMOUNT DISALLOWED & OBJECTED IN AUDIT

Para No	Amount disallowed	Amount Objected	Person responsible for loss
(1)	(2)	(3)	(4)
III-1(a)		35,000	Sri.K.Balarama Bhat (Chairman)
III-1(b)		35,000	Sri.K.Balarama Bhat (Chairman)

IV-8. OFFICIAL AND HOME ADDRESS OF OFFICERS RESPONSIBLE FOR LOSS/OBJECTION

Nil

IV-9. AUDIT OBJECTIONS PENDING SETTLEMENT

Year	Objection	Amount Objected
2012-2020	2	70,000
Total	2	70,000

IV-10. DETAILS OF CHARGE/ SURCHARGE ACTION

Nil

Sd/-
Audit Officer (H.G)
Malabar Devaswom Audit Regional Office,Thalassery

Appendix

1. Receipt & Expenditure Statement (12 Nos)
2. Statement of Fixed Deposits
3. Questionnaire

APPENDIX-1

SHRI MAHALINGESHWARA TEMPLE BADAJE

STATEMENT OF RECEIPT & PAYMENT FOR THE YEAR 2012

Recipt		**Rs.Ps**	**Payment**		**Rs.Ps**
Donations received		6,000.00	Cost of fire wood		6,972.00
Fixed Deposit interest		24,244.00	Electricity charges		10,748.00
Hundi receipts		18,510.00	Grocery for naivedya		47,082.25
Nitya seva receipts		89,054.00	Postage		2,375.00
			Printing & stationary		7,486.00
			Repairs & maintenance		6,225.00
			Salary to staff		11,400.00
			Seva commission paid		17,489.00
			Seva expenses		21,913.50
			Travelling expenses		595.00
Total		**1,37,808.00**	**Total**		**1,32,285.75**
Opening Balance			**Closing balance**		
Cash	12,371.00		Cash	**4,022.25**	
Bank/Treasury	973.99		Bank/Treasury	**14,844.99**	
Total including OB		**1,51,152.99**	**Total including CB**		**1,51,152.99**

Sd/
Chirman

//True copy//
Sd/-
Audit Officer

APPENDIX-1
SHRI MAHALINGESHWARA TEMPLE BADAJE
STATEMENT OF RECEIPT & PAYMENT FOR THE YEAR 2013

Recipt		Rs.Ps	Payment		Rs.Ps
Fixed Deposit interest		20,138.00	Bank charges		100.00
Salary arrears received		3,52,635.00	Cost of fire wood		5,035.00
Hundi receipts		23,655.00	Electricity charges		16,217.00
Nitya seva receipts		74,352.00	Grocery for naivedya		53,416.10
			Postage		1,350.00
			Printing & stationary		1,152.00
			Repairs & maintenance		1,719.00
			Salary arrears paid		3,52,635.00
			Salary to staff		11,400.00
			Seva commission paid		16,506.00
			Seva expenses		18,637.00
			Travelling expenses		600.00
Total		**4,70,780.00**	**Total**		**4,78,767.10**
Opening Balance			**Closing balance**		
Cash	**4,022.25**		Cash	**8,853.15**	
Bank/Treasury	**14,844.99**		Bank/Treasury	**2,026.99**	
Total including OB		**4,89,647.24**	**Total including CB**		**4,89,647.24**

Sd/
Chirman

//True copy//
Sd/-
Audit Officer

APPENDIX-1
SHRI MAHALINGESHWARA TEMPLE BADAJE
STATEMENT OF RECEIPT & PAYMENT FOR THE YEAR 2014

Recipt		Rs.Ps	Payment		Rs.Ps
Donations received		43,950.00	Advertisement		700.00
Fixed Deposit interest		23,703.00	Amshadya		5,000.00
Received for bonus to staff		174.00	Bank charges		25.00
Received from Devaswom salary arrers received		3,71,850.00	Bonus paid		11,500.00
Hundi receipts		30,743.00	Cost of fire wood		34,101.00
Nitya seva receipts		1,15,096.00	Cost of stamp papers		1,340.00
Govt.grant		35,000.00	Electricity charges		27,523.00
			Grocery for naivedya		69,091.00
			Payment to devaswom board		1,500.00
			Postage		750.00
			Printing & stationary		4,860.00
			Purchase of land		21,610.00
			Repairs & maintenance		14,290.00
			Salary arrears paid		3,71,850.00
			Salary to staff		11,400.00
			Seva commission paid		19,915.00
			Seva expenses		30,148.00
			Travelling expenses		200.00
			Cost of 4 cents of land		16,000.00
Total		**6,32,016.00**	**Total**		**6,41,803.00**
Opening Balance			**Closing balance**		
Cash	**8,853.15**		Cash	**614.15**	
Bank/Treasury	**2,026.99**		Bank/Treasury	**478.99**	
Total including OB		**6,42,896.14**	**Total including CB**		**6,42,896.14**

Sd/
Chirman

//True copy//
Sd/-
Audit Officer

APPENDIX-1

SHRI MAHALINGESHWARA TEMPLE BADAJE

STATEMENT OF RECEIPT & PAYMENT FOR THE YEAR 2015

<table>
<tr><th colspan="2">Recipt</th><th>Rs.Ps</th><th colspan="2">Payment</th><th>Rs.Ps</th></tr>
<tr><td colspan="2">Hundi receipts</td><td>30,155.00</td><td colspan="2">Advertisement</td><td>700.00</td></tr>
<tr><td colspan="2">Sashwatha pooja received</td><td>7,000.00</td><td colspan="2">Bank charges</td><td>244.00</td></tr>
<tr><td colspan="2">Nitya seva receipts</td><td>1,26,080.00</td><td colspan="2">Cost of fire wood</td><td>7,000.00</td></tr>
<tr><td colspan="2">Fixed Deposit interest</td><td>23,559.00</td><td colspan="2">Electricity charges</td><td>14,501.00</td></tr>
<tr><td colspan="2">Interest on SB A/c</td><td>275.00</td><td colspan="2">Grocery for naivedya</td><td>51,748.00</td></tr>
<tr><td colspan="2">Received from Devaswom salary arrers received</td><td>15,000.00</td><td colspan="2">Onam allowance paid</td><td>15,000.00</td></tr>
<tr><td colspan="2"></td><td></td><td colspan="2">Printing & stationary</td><td>2,610.00</td></tr>
<tr><td colspan="2"></td><td></td><td colspan="2">Repairs & maintenance</td><td>24,271.00</td></tr>
<tr><td colspan="2"></td><td></td><td colspan="2">Salary arrears paid</td><td>55,029.00</td></tr>
<tr><td colspan="2"></td><td></td><td colspan="2">Salary to staff</td><td>11,400.00</td></tr>
<tr><td colspan="2"></td><td></td><td colspan="2">Seva commission paid</td><td>23,333.00</td></tr>
<tr><td colspan="2"></td><td></td><td colspan="2">Seva expenses</td><td>46,002.00</td></tr>
<tr><td colspan="2">Total</td><td>2,57,098.00</td><td colspan="2">Total</td><td>2,51,838.00</td></tr>
<tr><td colspan="2">Opening Balance</td><td></td><td colspan="2">Closing balance</td><td></td></tr>
<tr><td>Cash</td><td>614.15</td><td></td><td>Cash</td><td>2,984.15</td><td></td></tr>
<tr><td>Bank/Treasury</td><td>478.99</td><td></td><td>Bank/Treasury</td><td>3,368.99</td><td></td></tr>
<tr><td colspan="2">Total including OB</td><td>2,58,191.14</td><td colspan="2">Total including CB</td><td>2,58,191.14</td></tr>
</table>

Sd/
Chirman

//True copy//
Sd/-
Audit Officer

APPENDIX-1

SHRI MAHALINGESHWARA TEMPLE BADAJE

STATEMENT OF RECEIPT & PAYMENT FOR THE YEAR 2016

Recipt	Rs.Ps	Payment	Rs.Ps
Hundi receipts	29,884.00	Shsawatha pooja FD	8,000.00
Nitya seva receipts	1,69,277.00	Bank charges	50.00
Sashwatha pooja received	7,000.00	Cost of fire wood	42,350.00
Fixed Deposit interest	26,297.00	Electricity charges	14,978.00
Interest on SB A/c	195.00	Meeting expenses	1,200.00
Received from Devaswom salary arrears	1,41,213.00	Naivedya expenses	80,245.00
Festival allowance	14,250.00	Onam allowance paid	14,250.00
Govt.grant	35,000.00	Postage	200.00
		Printing & stationary	4,874.00
		Repairs & maintenance	42,240.00
		Salary arrears paid	1,41,213.00
		Salary to staff	11,400.00
		Seva commission paid	21,264.00
		Seva expenses	39,127.00
Total	**4,23,116.00**	**Total**	**4,21,391.00**
Opening Balance		**Closing balance**	
Cash **2,964.15**		Cash **3,267.15**	
Bank/Treasury **3,368.99**		Bank/Treasury **4,810.99**	
Total including OB	**4,29,469.14**	**Total including CB**	**4,29,469.14**

Sd/
Chirman

//True copy//
Sd/-
Audit Officer

APPENDIX-1

SHRI MAHALINGESHWARA TEMPLE BADAJE

STATEMENT OF RECEIPT & PAYMENT FOR THE YEAR 2017

Recipt		Rs.Ps	Payment		Rs.Ps
Hundi receipts		35,525.00	Shsawatha pooja FD		11,000.00
Nitya seva receipts		2,02,250.00	Cleaning charges		1,320.00
Sashwatha pooja received		12,000.00	Coolie paid		1,400.00
Donation received		10,000.00	Cost of fire wood		32,705.00
Fixed Deposit interest		25,909.00	Electricity charges		26,844.00
Interest on SB A/c		87.00	Gas consumption		1,160.00
Onam allowances receive		13,000.00	Meeting expenses		1,500.00
Salary arrers received		1,05,327.00	Naivedya expenses		76,880.00
			Onam allowance paid		13,000.00
			Postage		70.00
			Printing & stationary		2,375.00
			Repairs & maintenance		10,687.00
			Salary arrears paid		1,05,327.00
			Salary to staff		11,400.00
			Seva commission paid		35,690.00
			Seva expenses		51,656.00
Total		**4,04,098.00**	**Total**		**3,85,014.00**
Opening Balance			**Closing balance**		
Cash	**3,267.15**		Cash	**16,555.15**	
Bank/Treasury	**4,810.99**		Bank/Treasury	**10,606.99**	
Total including OB		**4,12,176.14**	**Total including CB**		**4,12,176.14**

Sd/
Chirman

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Sd/-
Audit Officer

APPENDIX-1

SHRI MAHALINGESHWARA TEMPLE BADAJE

STATEMENT OF RECEIPT & PAYMENT FOR THE YEAR 2018

Recipt		Rs.Ps	Payment		Rs.Ps
Hundi receipts		45,058.00	Gas deposit		2,900.00
Nitya seva receipts		2,35,355.00	Shsawatha pooja FD		15,000.00
Sashwatha pooja received		15,000.00	Amshadaya paid		10,000.00
Donation received		4,300.00	Bank charges		48.00
Fixed Deposit interest		24,271.00	Cleaning charges		2,460.00
Interest on SB A/c		300.00	Cooli paid		4,650.00
Salary arrers received		38,379.00	Cost of fire wood		39,700.00
			Electricity charges		18,855.00
			Gas consumption		4,230.00
			Meeting expenses		3,766.00
			Naivedya expenses		92,005.00
			Postage		680.00
			Printing & stationary		9,695.00
			Repairs & maintenance		12,742.00
			Salary arrears paid		38,379.00
			Salary to staff		11,400.00
			Seva commission paid		36,441.00
			Seva expenses		67,380.00
Total		**3,62,663.00**	**Total**		**3,70,331.00**
Opening Balance			**Closing balance**		
Cash	**16,555.15**		Cash	**17,564.15**	
Bank/Treasury	**10,606.99**		Bank/Treasury	**1,929.99**	
Total including OB		**3,89,825.14**	**Total including CB**		**3,89,825.14**

Sd/
Chirman

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Sd/-
Audit Officer

APPENDIX-1

SHRI MAHALINGESHWARA TEMPLE BADAJE

STATEMENT OF RECEIPT & PAYMENT FOR THE YEAR 2019

Recipt		Rs.Ps	Payment		Rs.Ps
Hundi receipts		54,216.00	Shsawatha pooja FD		10,000.00
Nitya seva receipts		2,18,619.00	Bank charges		54.00
Sashwatha pooja received		10,000.00	Cleaning charges		5,570.00
Fixed Deposit interest		21,251.00	Cooli paid		5,150.00
Interest on SB A/c		106.00	Cost of fire wood		41,400.00
Onam allowance received		15,500.00	Electricity charges		14,297.00
Salary arrers received		67,828.00	Gas consumption		5,810.00
			Naivedya expenses		97,049.00
			Onam allowance paid		15,500.00
			Postage		950.00
			Printing & stationary		15,250.00
			Repairs & maintenance		16,970.00
			Salary arrears paid		67,828.00
			Salary to staff		11,400.00
			Seva commission paid		30,399.00
			Seva expenses		65,441.00
			Travelling expenses		526.00
Total		**3,87,520.00**	**Total**		**4,03,594.00**
Opening Balance			**Closing balance**		
Cash	**17,564.15**		Cash	**1,687.15**	
Bank/Treasury	**1,929.99**		Bank/Treasury	**1,732.99**	
Total including OB		**4,07,014.14**	**Total including CB**		**4,07,014.14**

Sd/
Chirman

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Sd/-
Audit Officer

APPENDIX-1

SHRI MAHALINGESHWARA TEMPLE BADAJE

STATEMENT OF RECEIPT & PAYMENT FOR THE YEAR 2020

Recipt		Rs.Ps	Payment		Rs.Ps
Hundi receipts		33,248.00	Shsawatha pooja FD		11,000.00
Nitya seva receipts		1,70,650.00	Festival donation		10,001.00
Sashwatha pooja received		13,000.00	Amshadaya paid		10,000.00
Festival donation		10,001.00	Bank charges		72.30
Fixed Deposit interest		24,847.00	Cleaning charges		4,674.00
Interest on SB A/c		98.00	Cooli paid		7,790.00
Onam allowance received		15,500.00	Cost of fire wood		34,900.00
Salary arrers received		74,868.00	Electricity charges		24,041.00
Staff salary advance		40,000.00	Gas consumption		2,430.00
			Naivedya expenses		50,450.00
			Onam allowance paid		15,500.00
			Printing & stationary		5,195.00
			Repairs & maintenance		900.00
			Salary arrears paid		74,868.00
			Salary to staff		11,400.00
			Seva commission paid		22,725.00
			Seva expenses		55,562.00
			Staff salary advance		40,000.00
			Travelling expenses		170.00
Total		**3,82,212.00**	**Total**		**3,81,678.30**
Opening Balance			**Closing balance**		
Cash	**1,687.15**		Cash	**2,048.15**	
Bank/Treasury	**1,732.99**		Bank/Treasury	**1,905.69**	
Total including OB		**3,85,632.14**	**Total including CB**		**3,85,632.14**

Sd/
Chirman

//True copy//
Sd/-
Audit Officer

APPENDIX-1

SHRI MAHALINGESHWARA TEMPLE BADAJE

STATEMENT OF RECEIPT & PAYMENT FOR THE YEAR 2021

Recipt		Rs.Ps	Payment		Rs.Ps
Hundi receipts		64,128.00	Bank charges		36.00
Nitya seva receipts		2,20,704.00	Cleaning charges		100.00
Sashwatha pooja received		1,000.00	Cooli paid		13,300.00
Festival donation		16,501.00	Electricity charges		19,819.00
Fixed Deposit interest		22,481.00	Festival donation		16,502.00
Interest on SB A/c		127.00	Naivedya expenses		57,427.00
Onam allowance received		18,000.00	Onam allowance paid		18,000.00
Salary arrers received		1,64,710.00	Postage		81.00
Staff salary advance		60,000.00	Printing & stationary		3,285.00
			Repairs & maintenance		27,600.00
			Salary arrears paid		2,18,590.00
			Salary to staff		11,400.00
			Seva commission paid		28,210.00
			Seva expenses		92,878.00
			Staff salary advance		60,000.00
			Travelling expenses		312.00
Total		**5,67,651.00**	**Total**		**5,67,540.00**
Opening Balance			**Closing balance**		
Cash	**2,048.15**		Cash	**1,570.15**	
Bank/Treasury	**1,905.69**		Bank/Treasury	**2,494.69**	
Total including OB		**5,71,604.84**	**Total including CB**		**5,71,604.84**

Sd/
Chirman

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Sd/-
Audit Officer

APPENDIX-1

SHRI MAHALINGESHWARA TEMPLE BADAJE

STATEMENT OF RECEIPT & PAYMENT FOR THE YEAR 2022

Recipt		Rs.Ps	Payment		Rs.Ps
Hundi receipts		65,428.00	Shaswatha pooja		10,000.00
Nitya seva receipts		2,18,506.00	Amshadaya paid		10,000.00
Sashwatha pooja received		9,000.00	Bank charges		90.00
Festival donation		2,500.00	Coolie paid		4,430.00
Fixed Deposit interest		1,532.00	Electricity charges		22,193.00
Interest on SB A/c		847.00	Cost of firewood		11,500.00
Onam allowance received		18,000.00	Festival donation		2,500.00
Salary arrers received		6,45,648.00	Gas consumption		4,940.00
			Naivedya expenses		68,129.00
			Onam allowance paid		18,000.00
			Postage		650.00
			Printing & stationary		7,780.00
			Repairs & maintenance		7,260.00
			Salary arrears paid		6,45,648.00
			Salary to staff		11,400.00
			Seva commission paid		30,950.00
			Seva expenses		96,298.00
			Staff welfare expenses		250.00
			Travelling expenses		175.00
Total		**9,61,461.00**	**Total**		**9,52,193.00**
Opening Balance			**Closing balance**		
Cash	**1,570.15**		Cash	**8,430.15**	
Bank/Treasury	**2,494.69**		Bank/Treasury	**4,902.69**	
Total including OB		**9,65,525.84**	**Total including CB**		**9,65,525.84**

Sd/
Chirman

//True copy//
Sd/-
Audit Officer

APPENDIX-1
SHRI MAHALINGESHWARA TEMPLE BADAJE
STATEMENT OF RECEIPT & PAYMENT FOR THE YEAR 2023

Recipt		Rs.Ps	Payment		Rs.Ps
Hundi receipts		58,859.00	Shaswatha pooja		6,000.00
Nitya seva receipts		2,21,748.00	Amshadaya paid		20,000.00
Sashwatha pooja received		7,000.00	Bank charges		2.00
Festival donation		11,502.00	Coolie paid		3,890.00
Fixed Deposit interest		42,023.00	Cost of firewood		12,250.00
Interest on SB A/c		309.00	Electricity charges		37,552.00
Onam allowance received		21,000.00	Festival donation		11,502.00
Salary arrers received		2,31,203.00	Gas consumption		6,870.00
			Meeting expenses		3,800.00
			Naivedya expenses		55,547.00
			Onam allowance paid		21,000.00
			Postage		633.00
			Printing & stationary		3,325.00
			Repairs & maintenance		7,750.00
			Salary arrears paid		2,99,336.00
			Salary to staff		11,400.00
			Seva commission paid		35,513.00
			Seva expenses		60,759.00
			Travelling expenses		198.00
Total		**5,93,644.00**	**Total**		**5,97,327.00**
Opening Balance			**Closing balance**		
Cash	**8,430.15**		Cash	**2,417.15**	
Bank/Treasury	**4,902.69**		Bank/Treasury	**7,232.69**	
Total including OB		**6,06,976.84**	**Total including CB**		**6,06,976.84**

Sd/
Chirman

//True copy//
Sd/-
Audit Officer

Bank Closing balance details as on 31.12.2023

Name of bank	As per pass book	As per cash book
Canara Bank (3518101004682)	2,734.70	2,734.70
Manjeshwaram Service Co-op Bank-0201110004335	4497.99	4497.99

Annexure-2
FD Statement As on 31.12.2023

SL. No	FD No	Amount	Interest Rate	Period	Date of Maturity	Remarks
I	**Manjeshwaram Service Co-op Bank**					
1	0202111500983 14.08.2023/ 10.08.2022	2,89,654	6.75	1 year	10.09.2023	
2	0202111501531/ 18.07.2024	51,000	8.25	1 year	10.08.2025	Aggregated FD
3	0202111501350/ 31.03.2022	10,000	8.25	1 year	31.03.2024	
Total		3,50,654				

Sd/-
Audit Officer(H.G)

Abstract of Fixed Deposit

Name of Bank	No.of Deposit	Amount
Manjeshwaram Service Co-op Bank-	3	3,50,654.00

Annexure-3
QUESTIONNAIRE

(To accompany the Audit Reports on the Accounts of the Hindu Religious and Charitable Institutions with reference to rule 5 of the rules issued under section 100 (2) (n) of the Hindu Religious and Charitable Endowments Act, 1951)

Name of institution	**Shree Mahalingeshwara Temple, Badaje Manjeshwara Kasaragod District**
Period covered by the Audit Report	2012-2023
a) Whether the accounts and registers required by the Yes Commissioner to be maintained are kept.	See Para I-6
b) Whether all the immovable properties and rights such as fishery rights, right to long grass in village tanks right to the usufruct of the trees, etc not used by the institution for its purposed have been leased Vested with Government under out in the prescribed manner and to tenancy rules 1970. the advantage of the institution and lease deeds have been taken in all cases; and if in any cases such properties have not been leased or lease deeds have not been taken what such cases are;	Details not avilable
c) Whether the various items of income amounts due to the institution have been realised at the proper times and whether due steps to recover amounts overdue have been taken and, if not in which cases such action has not been taken;	Yes
d) Whether any claims have become barred by the law of limitation and if so, what such cases are:	No
e) Whether all collections have been brought into account without delay:	See para II -9
f) Whether any claims have been written off and if so, to what extent and under what authority	No
g) Whether the expenditure is in accordance with the sanctions budget and if there are deviations from such budget, what these deviations are:	See Para I-1

h) Whether every item of expenditure has been sanctioned by the authority competent in that behalf and is supported by a proper voucher	See Pare III-6
i) Whether there is any item of expenditure which in the opinion of the auditor is prima facie, extravagant	No
j) Whether there has been any diversion of funds or properties for purposes other than those of the institution	No
k) Whether advances made have been recouped or adjusted without delay	NA
l) Whether moneys not required for immediate expenditure have been deposited in banks and surplus funds have been invested	See Pare II-9
m) Whether all donations or offerings in kind are accounted for	Yes
n) Whether in respect of building works check measurement was done before final payment was made and whether the necessary subsidiaryaccounts and registers such as measurement books, stock books, muster rolls, tenders and agreements are kept	See Para III-1
o) Whether securities have been obtained from the staff in charge of collections or valuables and security bonds got executed	See para II-6
p) Whether there have been any violation of any of the scheme provisions if the institution is governed by a scheme or of the rules framed under notification if the institution has been notified.	See Para I-3

Sd/-
Audit Officer(H.G)