CHAPTER 6
CONCLUSION AND SUGGESTIONS

The data has been obtained from two sources, i.e., published data and questionnaires. The analysis of financial data has led to the following conclusions.

1. A close study of the finances of the SGMSS reveals that the income (revenue and capital) of the SGMSS had increased from Rs.714.75 lakhs in 1998-99 to Rs.2723.37 lakhs during 2007-08 presenting nearly about 3.81 times growth.

2. The study also revealed that the revenue receipts sharply rose from Rs.414.07 lakhs in 1998-99 to Rs. 1535.09 lakhs during 2007-08 indicating an average annual rise of 27.07 per cent. While the capital receipts of the SGMSS increased from Rs. 300.68 lakhs in 1998-99 to Rs. 1188.28 lakhs in 2007-08 representing a rise of 295.2 per cent.

3. The ‘Donations’ received by the SGMSS comprised about 25 per cent of total income and about 48.72 per cent of total revenue income of SGMSS. The receipts on account of Donations rose from Rs. 146.04 lakhs in 1998-99 to Rs. 840.63 lakhs in 2007-08, indicating an average rise of 47.56 per cent a year. The revenue on account of donation had a consistent increase during the period of study under consideration.

4. Charity box is yet another important source of receipts of the SGMSS. It comprises 26.33 per cent of the total revenue receipts. The revenue from charity box had a consistent increase during selected period except during 2001-02. The revenue from charity box’s roused from Rs.118.53 lakhs in 1998-99 to Rs.416.93 lakhs in 2007-08.

5. From ‘Abhishek’ SGMSS netted about 169.21 lakhs during 2007-08 as against Rs.65.70 lakhs in 1998-99 representing an increase of 157.55 per cent. The Abhishek revenue comprised nearly 12.17 per cent of the total revenue receipts.

6. The Grant-in-aid received from the State Government ranged from Rs.30.84 lakhs in 1998-99 to Rs.80.09 lakhs in 2007-08, showing an increase of 159.70 per cent in the period of ten years under study. This head of revenue income accounts for 6.34 per cent of the total revenue.
7. The total rent received accounts for 1.35 per cent of total revenue. The rent which was Rs. 9.39 lakhs in 1998-99 has gone up to Rs.15.08 lakhs in 2005-06 and come down to Rs.5.18 lakhs in 2007-08. The average amount of rent received was Rs.11.67 lakhs.

8. The revenue netted by the SGMSS from ‘Utsav’ contributes 2.62 per cent of the total revenue receipts. The average amount received under this head was Rs.22.50 lakhs. The utsav expenses ranged between 2.55 lakhs to 63.93 lakhs. It is observed that utsav expenses were accounted separately up to the year 2005-06. There onwards it was accounted under religious worship.

9. The expenditure (revenue and capital) had increased from Rs. 911.84 lakhs in 1998-99 to Rs.9905.23 lakhs in 2007-08 indicating more than ten-fold rise. The revenue expenditure increased steadily from Rs. 315.23 lakhs in 1998-99 to Rs.1358.60 lakhs with an average annual growth rate of 33.09 per cent. The capital expenditure of the SGMSS had ranged from Rs.596.61 lakhs in 1998-99 to Rs.8546.60 lakhs in 2007-08.

10. The total expenditure on worship, medial charity, Education and other charitable activities, as gradually increased from Rs. 176.49 lakhs in 1998-99 to Rs. 888.59 lakhs in 2007-08, registering an increase of 403.48% during the period.

11. The expenditure on Religious Worship accounts for 16.05 per cent of the total expenditure showing an average expenditure of 64.85 lakhs on this head.

12. Expenditure on Medical Charity had increased from Rs.32.93 lakhs in 1998-99 to Rs.267.47 lakhs in 2007-08. There was an increase of almost 8.1 times.

13. Expenditure on education which was Rs.47.61 lakhs in 1998-99 roused to Rs.322.02 lakhs in 2007-08 showing an increase of 576.37 per cent in the amount of expenditure during the period of ten years under consideration of study.

14. The expenditure on Other Charitable Objects include Relief of Powerty, Natural Disaster, Gorakshan, Annadan etc. which accounted for Rs.8.03 lakhs in 1998-99, has increased to Rs.263.34 lakhs, showing an average annual expenditure of Rs.105.35 lakhs.

15. After expenditure on the object of the trust, ‘Other Expenditure’ is yet another head of revenue expenditure of SGMSS. This accounts for about 32.08 per cent of total revenue expenditure. This expenditure consists of Legal
Expenses, Salaries, Clothing, Travelling and Postage, Gajanan Vatika, Subscription and Fees, Audit Fees, Anand Sagar and Administration, Miscellaneous, etc. The amount of expenditure under the heading Other Expenditure was Rs.110.65 lakhs in 1998-99 which increased to Rs.341.93 lakhs in 2007-08 showing an increase of 209.02 per cent during the period from 1998-99 to 2007-08.

16. Anand Sagar and Administration expenditure is the major sub-heading of expenditure in the second category. It includes expenditure on Travelling and postage, Vehicles, Audit Fees and Anand Sagar and Administration. This head of expenditure accounts for 60.54 per cent of total expenditure under the heading Other Expenditure. The expenditure on this head was Rs.63.09 lakhs in 1998-99, it varied from Rs. 63.09 lakhs to Rs.210.04 lakhs. The average annual expenditure on this head was Rs.137.57 lakhs.

17. The total expenditure on Salaries and Clothing was Rs.655.57 lakhs, which accounts for 27.68 per cent of total revenue expenditure under the heading ‘Other Expenditure’. The expenditure on salaries and clothing which was Rs.34.13 lakhs in 1998-99 rose to Rs.133.35 lakhs during 2007-08. The average annual expenditure on salaries and clothing was Rs.65.56 lakhs.

18. The expenditure on Gajanan Vatika varied from Rs.1.39 lakhs to Rs.56.48 lakhs. The average annual expenditure on this head was Rs.19 lakhs. This head of expenditure accounted for 8.02 per cent of total expenditure under the heading ‘Other Expenditure’.

The following conclusions are drawn on the basis of analysis of responses given by the pilgrims:

19. A majority of the respondents (71.2 per cent) were satisfied with the quality of food-stuff in the canteen while 70 per cent of respondents feel that the prices of food-stuff in canteen are reasonable.

20. Pilgrims visiting from outside did not face any difficulty in getting the accommodation. It is also observed that paid accommodation is hardly adequate during holidays and festive occasions. There is no provision of reservation of accommodation it is provided on first come first serve basis. About 69 respondents i.e.54.33 per cent of the respondents who stayed in cottages were of the opinion that the amenities in the cottages were good.
About 41.73 per cent of the respondents expressed their satisfaction about amenities, while 3.94 per cent respondents did not give any opinion.

21. It is revealed in the survey that about 84.80 per cent pilgrim respondents have reported that the quality of the laddu was good and all the respondents stated that the laddu was given free of cost.

22. About 40.40 per cent of the respondents performed Abhishek. The remaining 59.60 per cent respondents have revealed that they did not conduct any worship. When asked about the charges for the Abhishek, about 99 per cent of the 101 respondents who performed Abhishek have expressed the view that the rates charged were fair.

23. The survey also revealed that none of the pilgrims had unpleasant experience with the temple staff. About 94.40 per cent of the respondents are of the opinion that the services of the temple staff were good while 5.60 per cent of the respondents were satisfied with the services of temple staff.

24. It is observed that all the respondent pilgrims were satisfied with the arrangements for darshan in que.

25. It is also observed that none of the respondent devotees had given any tips to the temple staff.

26. Only one out of 250 respondents was approached by a dalal. When asked about the desirability of dalaries, about 10.80 per cent of the respondents were of the opinion that their services were not desirable at SGMSS, while 88 per cent of the respondents did not give any opinion on this issue. Only 3 respondents (1.20 per cent) were of the opinion that the dalals were desirable.

27. Of the 282 (some of the respondents gave more than one option) respondents about 28.37 percent expected that the offerings be utilised for ‘Annadan’, 7.45 percent respondents want to use donations for ‘Medical Aid’, 28.72 per cent want their offerings to be used for ‘Education’, 15.96 respondents are of the opinion that the funds be used for helping the ‘Handicap’, about 16.31 per cent respondents wish that offerings be utilised for development of facilities for pilgrims. About 1.06 per cent pilgrims want to have better transport facilities. While 2.13 per cent respondents did not give any opinion on this issue.
SUGGESTIONS

The following suggestions emerge from the foregoing findings of the study:

1. There should be uniformity amongst the various Acts passed by different States of India. Moreover, there should be a central body to co-ordinate the State bodies.

2. It is suggested that the tenure of the staff deputed in the office of the Charity Commissioner should be four to five years.

3. It is suggested that the vacant lands available with the religious trusts should be utilised for generation of funds.

4. A fast and separate litigation process should be established for the resolution of property of religious institutions. With a view to provide relief to the religious and charitable institutions in respect of litigation, it is suggested that a scheme may be evolved under which a court fee may be exempted in respect of suits filed in courts on behalf of the religious institution for restoration of possession of the trust property.

5. It is observed that there were complaints of theft of idols from small temples located in isolated places. It may be suggested that the Government should tighten the security involving the Trust Board members. It is also suggested that there should be special vigilance squads to prevent mismanagement and corruption of temple funds.

6. A mechanism has to be devised to update the rents of religious properties hired out. Mostly the majority of wakf properties are occupied on the nominal rents fixed decades back.

7. It is found that in Maharashtra, thousands of acres of land of wakfs has been on unauthorised encroachment. This problem could be solved by giving sufficient magisterial powers to the State Wakf Boards for removing encroachments by unauthorised people and agencies.

8. It is observed that there is no special legislation to regulate the activities of Christian missionaries in the state except the Bombay Public Trusts Act, 1950. It is suggested that a separate enactment may be brought out to streamline the operations of the Christian missionaries.
9. It may further be suggested that the Government may constitute a ‘Supervisory body’ to look into the management of missionary institutes and their properties in the State. The proposed State Supervisory Body may consist of representatives of the State Government, Christian Missionaries and other welfare organisations.

10. Regarding the Sikh religious trusts, it is suggested that the Government of India should change the management pattern of Gurudwaras to prevent their misuse.

11. It is also suggested that the Government of India may also prepare the draft of an All India Gurudwara Act and circulate it to elicit the opinion of the Sikh community in Punjab and other States.

12. Regarding board of trustees it suggested that present procedure of the appointment of Board Trustees be continued in future also to maintain the unique character of the SGMSS of taking decisions unanimously. Its uniqueness lies in appointing the trustees deeply committed to the teachings of Shri Gajanan Maharaj.

13. It is suggested that the administration should set up an ‘Statistics Department’ in the administrative office to develop and provide management information system. The department may be entrusted with work of compilation and analysis of data in respect of pilgrims, income, expenditure, amenities, investments and other schemes, etc. This will be of immense use to the administration in taking various decisions.

14. It is suggested that a marginal upward revision of the rates charge for cottages would yield higher revenue for the administration which in turn may be used for increasing the amenities in the cottages.

15. The administration has to improve the amenities to the pilgrims in free cottages so as to reduce the demand for paid cottages.

16. It is suggested that the Government of India should accord permanent exemption to the SGMSS from payment of income tax.

17. It is suggested that the administration may take steps to set up home of aged (vruddhashram) at all the branches of SGMSS and other states. Such homes may take productive activities like candle-making, sericulture and dairy, etc., by involving the inmates of the homes.

18. More accommodation with better amenities be provided.
Conclusions:

The human resource in the form of ‘sevekari’ is the strong point in the administration of the SGMSS. It is observed that SGMSS has a strong support from the devotee volunteers. The staff required in the canteens, mandir darshan bari, Prasad bari, Anand sagar, Bhakta Niwas comes from this source. This is the force of disciplined workers who are ready to serve without taking any remuneration from the SGMSS because of faith and devotion in Shri Gajanan Maharaj. Every sevekari performs the task assigned to him at the place of his duty in the time slot given to him honestly with patience. During his duty time he performs his duties. The sansthan takes the care of him during his tenure. The devotees who apply for service are selected only after the verification of his character. There is a waiting list of about 5000 devotee sevaks. The SGMSS invites them by letter. He reports on the stipulated date and leaves after his tenure with the coconut Prasad. On the basis of this SGMSS has made such a grand progress.