

AUDIT REPORT

Accounting Year : 2015-16

Shri Vithal Rukmini Mandir
Samittee,
Pandharpur.



**UMESH V. MISHRA AND ASSOCIATES
CHARTERED ACCOUNTANT.**

Flat No.1, Compass Investment Compound,
Near Ramlal Chowk, Railway Lines, Solapur-413001.
Ph.No.0217-2724250

**Report of an Auditor Relating to Account Audited Under
Sub - Section (2) of Section 33 & 34 And Rule 19 of
The Bombay Public Trusts Act**

**Name of the Public Trust : - Shri Vithal Rukmini Mandir Sammittee,
Tal.Pandharpur, Dist.Solapur**

Registration No :- PTA/1285/125/35

- | | |
|---|--|
| a) Whether accounts are maintained regularly and in accordance with the provisions of the Act and the rules | Yes |
| b) Whether the receipt and disbursement are properly and correctly shown in accounts. | Yes, subject to General Observations, reported in Audit Report |
| c) Whether the cash balance and voucher are in the custod of the manager or trustee on the date of audit and are in agreement with the accounts. | Yes, subject to General Observations, reported in Audit Report |
| d) Whether all books, deeds account, voucher or other document or record required by the auditor were produced before him. | Yes |
| e) Whether a register of movable and immovable properties is properly maintained, the changes therein are communicated from time to time to the regional office and the defects and inaccuracies mentioned in the previous audit report have been completed with. | Register of movable & immovable properties were not maintained as prescribed in the Trust Act. |
| f) Whether the manager or trustee or any other required by 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 object or purpose other than the object or purpose of the trust | No |
| h) The amount outstanding for more than one year and the amount written off if any. | The details of the same have been submitted in the Audit Observation Report |
| i) Whether tender were invited for repairs or constructions involving expenditure exceeding Rs. 5000/- | No, It is the policy of the trust to invite tenders for repairs or const. involving expenditure exceeding Rs. 50,000/- |
| j) Whether any money of Public Trust has been invested contrary to the provision of section 35. | No such incidence was observed |
| k) Alienation, if any, of the immovable property contrary to the provision of Section 36 which have come to the notice of the auditor. | No |



l) Any special matter the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner.

Yes, Please refer the Part of General Observation report part of the Audit Observation Report

m) All cases of irregular, illegal or improper expenditure or failure or omission to recover monies or other property belonging to the public trust or loss or waste of money or other property there of and whether such expenditure failure, omission, loss or waste was cause in consequence of breach of trust or misapplication or any other misconduct on the part of the trustees or any other person while in management of the trust

No such major irregularities were observed, however some of the irregularities of improper expenditure, failure or omission to recover monies have been reported in Observations on Income and Expenditure and Balancesheet Part of the audit Observation Report

n) Whether the budget has been failed in the form provided by rule 16 A.

No

o) Whether the maximum and minimum number of the trustees is maintained.

As per the Pandharpur Temple Act 1973. there should be 11 members and one nominee from Pandharpur Municipal Council. However, since the matter is sub judice, the samittee consist of 7 members, as permitted by court

p) Whether the meeting are held regularly as provided is such instrument.

Yes

q) Whether the minutes book of the proceedings of the meeting is maintained.

Yes

r) Whether any of the trustees has taken part in the investment of the trust

No

s) Whether any of the trustees is a debtor or creditors of the trust.

No

t) Whether the irregularities pointed out by the auditor in the accounts of the previous year have been duly complied with by trustees during the period of audit

The same have been separately reported under clause 13 of the General Observation part of the audit Report.

Dated at Solapur :- 24-03-2018

**For:- U.V.Mishra & Associates
Chartered Accountant**

(U.V. Mishra)
M. NO 48459



Bombay Public Trust Act 1950
Schedule IX C (Vide Relu 32)

Statement of income liable to contribution for the Year ended 31.03.2016.

Name of the Public Trust : - Shri Vuthal Rukmini Mandir Sammittee
Tal:- Pandharpur, Dist:- Solapur.
Registration No :- PTA/1285/125/35

I	Income as shown in the Income & Expenditue Account Schedule IX	159014196.13
II	Items not chargeable to contribution under Section 58 and Rule 32	
1	Donation received from other Public Trust & Dharmdais	Nil
2	Grant received from other Government and local authorities	Nil
3	Interest on sinking or Depreciation Fund.	Nil
4	Amount spent for the purpose of secular education	Nil
5	Amount spent for the purpose of medical relief.	Nil
6	Amount spent for the purpose of veterinary treatment of animal	Nil
7	Expenditure incurred from donation for relief of distress caused by scarcity, draught, flood, fire or other natural calamity.	Nil
8	Deducties out of Income from lands used for agriculture purpose	Nil
	a) Land Revenue and Local Fund Cess.	Nil
	b) Rent payable to superior landlord.	Nil
	c) Cost of production, if lands are cultivated by trust.	Nil
9	Deduction out of Income from land used for non agriculture purpose	Nil



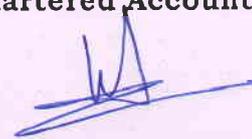
a) Assesment. Cesses and other Government or Municipal Taxes.	647978.00
b) Ground rent payable to the gross rent of building	Nil
c) Insurance Premium	Nil
d) Repairs at 10% of gross rent of building	Nil
e) Cost of collection at 4% of gross rent of building	Nil
10 Cost of collection of income or receipt from securities stock etc at 1% of such income.	Nil
11 Deduction on account of repairs in respect of building not returned & building not income, at 1% of the estimated gross annual rent.	Nil
Gross Annual Income Chargeable to Contribution	158366218.13

Certificate that while claiming deductions admissiable under the above schedule, we have not claimed any amount twice either whil, or party, against any of the items mentioned in the Schedule which have the effect of double deduction

Dated at Solapur :- 24-03-2018

**For:- U.V.Mishra & Associates
(Chartered Accountant)**




(U.V. Mishra)
M.No.48459

Name of the Public Trust : Shri Vitthal Rukmini Mandir Samimittee,
Pandharpur.

Registration No. : PTA/1285/125/35

BALANCE SHEET

AS ON 31-03-2016

LIABILITIES	Sch.	Amount Rs.	A S S E T S	Sch.	Amount Rs.
TRUST FUND OR CORPUS Balance as per last Balance Sheet Adjustment during the year (give details)	A	34668224.60	IMMOVABLE PROPERTIES	F	250711908.02
OTHER EARMARKED FUNDS (Created under the provisions of Trust Deed or Scheme or out of the income) Building Fund.	B	78555949.00	INVESTMENTS.	G	993678157.04
LOANS (SECURED / UNSECURED) From Trustees. From Others.	C	NIL 15001438.50	FURNITURE & FIXTURES	F	3520208.85
LIBALITIES. For Sundry Creditor for Purchases For Expenses For Provisions for Expenses	D	NIL 8547660.00 NIL	OTHER ASSETS	F	87033692.60
INCOME & EXPENDITURE ACCOUNT.	E	1227586762.77	ADVANCES. (Current Assets & Advances) LOANS (SECURED / UNSECURED) Goods / Doubtful. Loan Scholarship.	H	29416068.36
INCOME & EXPENDITURE ACCOUNT.			INCOME & EXPENDITURE ACCOUNT.		
TOTAL		1364360034.87	TOTAL		1364360034.87

As per our report of even date


Mr. U.V. Mishra & Associates
Chartered Accountants.
Auditors.

Executive Officer

Dated : 24-03-2018



**Name of the Public Trust : Shri Vithal Rukmini Mandir Sammittee
Pandharpur.**

Registration No.: PTA/1285/125/35

**Income & Expenditure Account
For The Year Ended 31-03-2016**

EXPENDITURE	Sch.	Amount Rs.	INCOME	Sch.	Amount Rs.
To Expenses in Respect of Properties.			By Rent.	V	2647340.00
Rates, Taxes, & Cesses	I	647978.00	Accured *		
Repairs & Maintenance	J	2854146.00	Realised		
Salaries.			By Interest		
Insurance.			Accured *		
Depreciation (by way of Provision or adjustment)			Realised		
Other Expenses.			On Securities.		
			On Loans.		
			On Bank Account.	W	87162043.00
			Other Interest		
To Establishment Expenses		Nil	By Dividend.		Nil
Salaries.					
To Remuneration to Trustees.		Nil	By Donation		
Remuneration			In Kind.	X	6207005.00
(in case of a math)			in Cash	Y	154222709.49
To Legal Expenses.	K	592877.00	By Collection from Prasad and Other Material	Z	29158395.00
To Audit Fees		48090.00			
To Other Fees & Contribution		Nil	By Income from other Sources.	Z-II	1207166.00
To Amount Written off.		Nil			
To Miscellaneous Expenses		Nil	By Government Grants	Z-I	11000.00
To Depreciation		Nil			
To Amounts Transferred to reserve / specific Funds.			By Deficit carried over to Balance Sheet.		
To Expenditure on object of the trust.					
a) Medical Relief	L	33017495.00			
b) Educational.	M	28058864.00			
c) Religious					
Staff Salaries & Allowance					
Devotee's Prasad & other material Expenses	N	2171138.00			
Devotee Annachatra Exps.	O	350827.00			
Devotee Accomodation Exps	P	1943869.00			
Pooja Expenses	Q	16210365.00			
Yatra,Utsav & other Culural Program Exp.					
Goshala Expenses	R	2211565.00			
Machinery & other Equipts.	S	1064384.00			
Repairs and Maint.					
Administrative Expenses	T	9603879.36			
Other Expenses	U	22825985.00			
d) Other Charitable Object.					
To Surplus Carried Over to Balance Sheet.		159014196.13			
TOTAL		280615658.49	TOTAL		280615658.49

As per our report of even date



Mr. U.V. Mishra & Associates
Chartered Accountants.
Auditors.

Date : 24-03-2018



Executive Officer

TRUST FUND & CORPUS

SCH. " A "

Sr. No.	PARTICULARS	Opening Bal. (Rs)	Additions (Rs)	Deletions (Rs)	Closing Bal. (Rs)
1	Other Donated Materials	464976.00	-	-	464976.00
2	Siver Donation	638085.00	-	-	638085.00
3	Copper and Brass donated material	22670.00	-	-	22670.00
4	Donation in Kind of Live Stock	74000.00	-	-	74000.00
5	Donation in Kind of Electrical Equipts	3205.00	-	-	3205.00
	Donation of Mahavastra	542084.00	-	-	542084.00
6	Donation in Kind of Gold oenaments	1140315.00	-	-	1140315.00
7	Trust Fund and Corpus	31782889.60	-	-	31782889.60
TOTAL === >>>		34668224.60	0.00	0.00	34668224.60

OTHER EARMARKED FUNDS

SCH. " B "

Sr. No.	PARTICULARS	Opening Bal. (Rs)	Additions (Rs)	Deletions (Rs)	Closing Bal. (Rs)
Earmarked Funds					
1	Online Donaton Fixed Deposit	35,116.00	44,112.00	-	79,228.00
2	Donation for Annachattra (F.D.)	3,81,77,742.00	79,44,376.00	-	4,61,22,118.00
3	Govt. Grant For Solar Plant	23,62,500.00	-	-	23,62,500.00
4	Namdeo Smarak Nidhi	2,49,546.00	-	-	2,49,546.00
5	Pashukhadya Fixed Deposit	23,79,693.00	1,37,101.00	-	25,16,794.00
6	Donation for Mahanavedhya	77,44,609.00	8,40,500.00	-	85,85,109.00
7	Donation for Yatri Niwas Building	1,53,76,510.00	-	-	1,53,76,510.00
	Donation for Rath	-	25,01,212.00	-	25,01,212.00
8	Sant Tukaram Sant Peeth	2,03,800.00	-	-	2,03,800.00
9	Donation for Gosala in Fixed Deposit	4,13,132.00	1,46,000.00	-	5,59,132.00
TOTAL (a) === >>>		6,69,42,648.00	1,16,13,301.00	-	7,85,55,949.00

Loans

SCH. " C "

Sr. No.	PARTICULARS	Opening Bal. (Rs)	Additions (Rs)	Payments (Rs)	Closing Bal. (Rs)
1	Employees Contribution towards Provident Fund	12700585.5	2300853.00	0.00	15001438.50
TOTAL === >>>		12700585.5	12700585.5	12700585.5	15001438.50



Other Creditors

SCH. " D "

Sr. No.	PARTICULARS	Amount (Rs)
1	Anamat From Suppliers	13,00,900.00
2	Security Deposit	70,81,286.00
3	Old Balance in Employees P.F.	1,65,474.00
TOTAL === >>>		8547660.00

Income & Expenditure A/c.

SCH. " E "

Sr. No.	PARTICULARS	Amount (Rs)
	Surplus As per Last Balance Sheet	1068572566.64
	Add : Surplus During the year.	159014196.13
TOTAL === >>>		1227586762.77

Investments & Deposits

SCH. " G "

Sr. No.	PARTICULARS	Amount (Rs)
Fixed Deposits With Banks		
1	Central Bank of India	663589955.00
	Ratnakar Bank (F.D No 1037366)	934000.00
2	I.D.B.I. Bank	0.00
3	Bank of Maharashtra	35159405.00
4	Canera Bank	80052849.04
5	State Bank of Hydrbad	213941948.00
TOTAL === >>>		993678157.04

Current Assets & Advances

SCH. " H "

Sr. No.	PARTICULARS	Amount (Rs)
A Deposits		
	Deposit with Ashwinita Gas	9000.00
	M.S.E.B. Electricity Deposit	635017.00
	M.T.D.C. Deposit	30000.00
	BSNL Deposit	24339.00
	Yatra Phone Deposits	20345.00
TOTAL === >>>		718701.00



B Loans and Advances		
1 Advances For Expenses (old)	Annexure-07	80540.00
2 Other Advances (Anamat)	Annexure-08	12577.00
3 Tax Deducted at Source (TDS)	Annexure-09	5490799.00
4 TDS Tata Communications		580085.00
5 Staff Advances for Expenses	Annexure-10	35700.00
6 Staff Deewali Advance	Annexure-11	196950.00
7 Employees Provident Fund Loans	Annexure-12	4772316.00
8 Old Balance in Employees Prov. Fund		488836.00
TOTAL ===>>>		11657803.00
C Closing Stock		
Closing Stock of Consumable Materials		
1 Stock of Materials at Annachatra		198337.00
2 Electrical Material		46850.00
3 Donation's Receipts Books		116576.00
Closing Stock of Salable Material		
3 Stock of Photos		332599.00
4 Stock of Laddu		1473084.00
5 Library Books		107914.00
TOTAL ===>>>		2275360.00
D Cash in Hand		
1 Cash in Hand		1,29,946.00
2 Petty Cash		4,361.00
TOTAL ===>>>		134307.00
E Bank Balnces		
1 Central Bank of India A/C No. 2094251767		55,05,512.96
2 Central Bank of India A/C No. 2094232541		5,88,458.00
3 Central Bank of India A/C No. 2094267948(PF)		78,04,799.00
4 State Bank of India A/C 11414770322		2,75,605.34
ICICI Bank A/C 647105005981		2,99,700.00
5 State Bank of Hydrabad A/C 62092517429		155822.06
TOTAL ===>>>		14629897.36
GRAND TOTAL (A+B+C+D+E) ===>>>		29416068.36



SCHEDULE : " F "											
FIXED ASSETS & DEPRECIATION											
Sr. No.	PARTICULARS.	ORIGINAL COST		DEPRECIATION		NET W.D.V.					
		Op. Bal. 2015	Additions. 2016	Sale/Trans. 2015	Total 2016	Op. Bal. 2015	Additions. 2016	Total 2016	As on 2015	As on 2016	
A	Lands										
	Freehold Land at Survey No.59	3942530.00	0.00	0.00	3942530.00	0.00	0.00	0.00	3942530.00	3942530.00	3942530.00
	Total (A)	3942530.00	0.00	0.00	3942530.00	0.00	0.00	0.00	3942530.00	3942530.00	3942530.00
B	Buildings :-										
1	Gopur Building	5431884.40	0.00	0.00	5431884.40	0.00	0.00	0.00	5431884.40	5431884.40	5431884.40
2	Sant Tukaram Bhavan and Darshan madap Building	61298892.62	987298.00	0.00	62286190.62	0.00	0.00	0.00	61298892.62	61298892.62	62286190.62
3	Vedant Bhakta Niwas Building (Constructed out of Earmarked Fund)	15965639.00	0.00	0.00	15965639.00	0.00	0.00	0.00	15965639.00	15965639.00	15965639.00
4	Vedant Bhavan Uphar Griha	453875.00	1011347.00	0.00	1465222.00	0.00	0.00	0.00	453875.00	453875.00	1465222.00
5	Ladu Tin Shed	108635.00	0.00	0.00	108635.00	0.00	0.00	0.00	108635.00	108635.00	108635.00
6	Goshal Shed Construction	0.00	477403.00	0.00	477403.00	0.00	0.00	0.00	108635.00	108635.00	477403.00
	Building Const Work in Progress										
	New Bhakatniwas at Survey No. 59	38642932.00	122391472.00	0.00	161034404.00	0.00	0.00	0.00	38642932.00	38642932.00	161034404.00
	Total (B)	121901858.02	124867520.00	0.00	246769378.02	0.00	0.00	0.00	122010493.02	122010493.02	246769378.02
C	Furnitures and Fixtures										
7	Furnitures and Fixtures	2514012.55	0.00	0.00	2514012.55	0.00	0.00	0.00	2514012.55	2514012.55	2514012.55
	Fabricated Fly-Over Bridge		702769.00	0.00	702769.00	0.00	0.00	0.00	2514012.55	2514012.55	702769.00
8	Neon Boards	303427.30	0.00	0.00	303427.30	0.00	0.00	0.00	303427.30	303427.30	303427.30
	Total (C)	2817439.85	702769.00	0.00	3520208.85	0.00	0.00	0.00	5331452.40	5331452.40	3520208.85
D	Plant and Machinery's										
	Solar Plant (Govt. Grant)	4725000.00	0.00	0.00	4725000.00	0.00	0.00	0.00	4725000.00	4725000.00	4725000.00
9	Calculators	9494.41	0.00	0.00	9494.41	0.00	0.00	0.00	9494.41	9494.41	9494.41
10	Grinding Machine (Girani)	33566.00	0.00	0.00	33566.00	0.00	0.00	0.00	33566.00	33566.00	33566.00
11	Generator	1592000.00	74000.00	0.00	1666000.00	0.00	0.00	0.00	1592000.00	1592000.00	1666000.00
12	Telephone System EPBX	111457.00	0.00	0.00	111457.00	0.00	0.00	0.00	111457.00	111457.00	111457.00
13	Notes Counting Machine	15000.00	277875.00	0.00	292875.00	0.00	0.00	0.00	15000.00	15000.00	292875.00
14	Television Sets	325935.00	0.00	0.00	325935.00	0.00	0.00	0.00	325935.00	325935.00	325935.00
15	Electrical Fittings	3454782.73	0.00	0.00	3454782.73	0.00	0.00	0.00	3454782.73	3454782.73	3454782.73

Sr. No.	PARTICULARS.	ORIGINAL COST				DEPRECIATION			NET W.D.V.	
		Op. Bal.	Additions.	Sale/Trans.	Total	Op. Bal.	Additions.	Total	As on	
16	Electrical Equipments	1193197.00	219163.00	0.00	1412360.00	0.00	0.00	0.00	1193197.00	1412360.00
17	Computers	923820.00	62750.00	0.00	986570.00	0.00	0.00	0.00	923820.00	986570.00
18	Printer, Fax and Xerox Machine	322277.00	0.00	0.00	322277.00	0.00	0.00	0.00	322277.00	322277.00
	Computer Software	0.00	824594.00	0.00	824594.00	0.00	0.00	0.00	322277.00	824594.00
	Walki Talki Sets	0.00	2253070.00	0.00	2253070.00	0.00	0.00	0.00	322277.00	2253070.00
19	CCTV Camera	102362.00	37770.00	0.00	140132.00	0.00	0.00	0.00	102362.00	140132.00
	Total ("C)	1280891.14	3749222.00	0.00	16558113.14	0.00	0.00	0.00	13453445.14	16558113.14
E	Vehicles									
20	Activa Scooter	65525.00	0.00	0.00	65525.00	0.00	0.00	0.00	65525.00	65525.00
21	Auto Rickshwa	43615.00	0.00	0.00	43615.00	0.00	0.00	0.00	43615.00	43615.00
22	Auto Rickshwa No. MH12N	68055.00	0.00	0.00	68055.00	0.00	0.00	0.00	68055.00	68055.00
23	Pickup Van	494004.00	0.00	0.00	494004.00	0.00	0.00	0.00	494004.00	494004.00
	Total (D)	671199.00	0.00	0.00	671199.00	0.00	0.00	0.00	671199.00	671199.00
F	Other Assets									
24	Gold and Silver Ornaments	38299332.38	4693521.00	0.00	42992853.38	0.00	0.00	0.00	38299332.38	42992853.38
25	Other Donated Assets	1396957.00	0.00	0.00	1396957.00	0.00	0.00	0.00	1396957.00	1396957.00
26	Fixed Assets (Kayam Saman)	17028077.08	0.00	0.00	17028077.08	0.00	0.00	0.00	17028077.08	17028077.08
27	Donated Copper and Brass material	83912.00	0.00	0.00	83912.00	0.00	0.00	0.00	83912.00	83912.00
	(Tamba Pital Bhet Vastu)									
28	Donation in Kind of Food Grains	3135695.00	0.00	0.00	3135695.00	0.00	0.00	0.00	3135695.00	3135695.00
29	Books	18171.00	0.00	0.00	18171.00	0.00	0.00	0.00	18171.00	18171.00
30	Mahavastra Bhet Vastu	5939074.00	1513484.00	2303843.00	5148715.00	0.00	0.00	0.00	5939074.00	5148715.00
	Total (F)	65901218.46	6207005.00	2303843.00	69804380.46	0.00	0.00	0.00	65901218.46	69804380.46
	Grand Total (A+B+C+D+E+F)	208043136.47	135526516.00	2303843.00	341265809.47	0.00	0.00	0.00	208043136.47	341265809.47



Note :
1) Depreciation were not provided on assets and the same have been shown at original cost Value
2) The above Assets were not physically verified by me. The value of the same adopted as per the Books of Account.

DETAILS OF EXPENSES :
Rates & Taxes.

SCH. " I "

Sr. No.	PARTICULARS	Amount (Rs)
1	Main and other Temples Nagarpalika Tax	297673.00
2	Bhakta Nivas MTDC Nagarpalika Tax	231460.00
3	Survey No. 59, Nagar Palika Tax	96269.00
4	Survey No. 59, Agricultural Tax	22576.00
TOTAL === >>>		647978.00

Building Repairs & Maintainance

SCH. " J "

Sr. No.	PARTICULARS	Amount (Rs)
1	Temple Prmises Up-Keep and Maint. (Swachata Expenses)	214262.00
2	Darshan Mandap Expenses	14280.00
3	Building Painting Exps	89791.00
4	Building Repairs & Maintainace	2535813.00
TOTAL === >>>		2854146.00

Legal Expenses

SCH. " K "

Sr. No.	PARTICULARS	Amount (Rs)
1	Advocate Fees	18000.00
2	Legal Charges.	574877.00
TOTAL === >>>		592877.00

Staff Salaries & Allowances.

SCH. "L "

Sr. No.	PARTICULARS	Amount (Rs)
1	Permanent Staff Salary	11750966.00
2	Extra Work Allowances	1071247.00
3	Honorarium	4792100.00
4	Government Deputed Staff Salary	1634018.00
5	Staff Ex-Gratia	1578101.00
6	Temprory Staff Salary	10956197.00
7	Staff Incentives	195000.00
8	Staff Gratuity	
9	Staff Uniform Material Exps.	17800.00
10	Staff Uniform Steaching Chrges.	13500.00
11	Interest on Staff Provident Fund	993566.00
12	Staff Medical Expenses	0.00
13	Staff Training Expenses	15000.00
TOTAL === >>>		33017495.00



Devotee Prasad and Other Material Expenses

SCH. " M "

Sr. No.	PARTICULARS	Annexure	Amount (Rs)
1	Cost of Bundi Laddu Prasad	Annexure-14	2,33,12,039.00
2	Liabrary Expenses		20,205.00
3	Diary Printing Expenses		6,16,000.00
4	Photo lamination Expenses		8,13,224.00
5	Cost of Rajgirs ladu Prasad	Annexure-15	32,97,396.00
TOTAL === >>>			28058864.00

Devotee Annachattra Expenses

SCH. " N "

Sr. No.	PARTICULARS	Amount (Rs)	
1	Purchase of Grocerry, Food grains and Other Materials	1480076.00	
2	Grinding Expenses	900.00	
3	Cooking Gas Cylender Expenses	394862.00	
4	Vegetables	205940.00	
5	Other Expenses	89360.00	
TOTAL === >>>			2171138.00

Expenses in respect of Devotee Accomodation

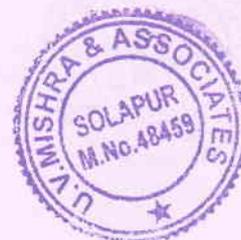
SCH. " O "

Sr. No.	PARTICULARS	Amount (Rs)	
1	Bhakta Niwas Up-keep and Maint	142975.00	
2	Bhakta Niwas Rent to MTDC	0.00	
3	Vedant Bhaktaniwas Up-keep and Maint	127766.00	
4	Vediocon Bhakta Niwas Up-keep and Maint.	50036.00	
5	Tukaram Bhavn Up-Keep and Maint.	30050.00	
TOTAL === >>>			350827.00

Pooja Expenses

SCH. " P "

Sr. No.	PARTICULARS	Amount (Rs)	
1	Daily Pooja Expenses (Nityopchar Expenses)	Annexure-16 903531.00	
2	Festival and Occassonal Puja Expenes	Annexure-17 788538.00	
3	Pariwar Devata Daily Puja (Har and Fule)	251800.00	
TOTAL === >>>			1943869.00



Yatra, Utsav and Other Cultural Programme Expenses

SCH. " Q "

Sr. No.	PARTICULARS	Amount (Rs)
1	Ganesh Festival Expenses	121950.00
2	Gokul Ashtami Festival Expenses	26972.00
3	Navratra Festival Expenses	251730.00
4	Parivartan Din Expenses	0.00
5	Palkhi Sohala Expenses	179070.00
6	Ashadhi and other Yatra Expenses	14994180.00
7	Rangpanchami Festival Expenses	0.00
8	Vithal Rukmini Vivah Sohala Expenses	53740.00
9	Holi Festival Expenses	0.00
10	Other Festival Expenses	69808.00
11	Pariwar Devata Festival Expenses	116283.00
12	Adhik Mahina Utsav Exps.	396632.00
TOTAL === >>>		16210365.00

Annexure-18

Goshala Expenses

SCH. " R "

Sr. No.	PARTICULARS	Amount (Rs)
1	Cattle Feed (Kadba Pend) Puechases	771227.00
2	Medicines Expenses	14906.00
3	Cattle Feed (Kadba) Puechases	1400992.00
4	Other Expenses	24440.00
TOTAL === >>>		2211565.00

Machinery and Other Equipments Repairs and Maint.

SCH. " S "

Sr. No.	PARTICULARS	Amount (Rs)
1	Computer Material & Maint.	29850.00
2	Repairs to Silver Utensiles	0.00
3	Darshan Madap Repairy Expenses	0.00
4	Machinery Repairs & Maints.	416021.00
5	Software Updation Charges (License fees)	
6	Lift Annual Maint. Charges	
7	Electrical Repairs and Maint.	222949.00
8	Repairs to God Ornaments (Shree Alankar)	
9	Repairs to CCTV Camera	53600.00
10	Furniture Repairs	21405.00
11	Vishnu Bandhara Repairs and Maint.	282146.00
12	Other Sundry Repairs	38413.00
TOTAL === >>>		1064384.00



Administrative Expenses

SCH. " T "

Sr. No.	PARTICULARS	Amount (Rs)
1	Telephone and Mobile Bill Expenses	132274.00
2	Electricity Charges	7284699.00
3	Vehicle Fuel, Repairs and Maint.	213456.00
4	Advertisement Expenses	595076.00
5	Generator Fuel Expenses	65238.00
	Generator Transportation Exps.	2400.00
6	Donation Receipts Printing Expenses	442261.00
	Donation Department Exps.	2105.00
7	Printing and Stationery	179935.00
	Petrol Expenses	12580.00
8	Postage and Courier	46015.00
9	Travelling Expenses	250119.00
10	Bank Commission	20567.36
11	Audit Expenses	0.00
12	Software (Tally) License Fees	10800.00
	Construction Department Exps	26513.00
	Exps in respect of Temple Land	4108.00
	Devotee Medical Exps	11844.00
	Shed Net Expenses	37000.00
13	Other office and Misc. Expenses	254339.00
14	V.I.P. Guest Expenses	12550.00
TOTAL === >>>		9603879.36

Other Expenses

SCH. " U "

Sr. No.	PARTICULARS	Amount (Rs)
1	Expenses in relation with Flyover Construction Permission Exps	0.00
2	Satkar Expenses	22620.00
3	Contribution towards Tree Plantation Fund	0.00
	Construction of Sanitary Houses	1474933.00
4	Donation for Construction of Sanitary Houses	11328432.00
5	Chief Mininser Drought Relief Fund Contribution	10000000.00
TOTAL === >>>		22825985.00



DETAILS OF INCOME :**Income From Rent****SCH. "V "**

Sr. No.	PARTICULARS	Amount (Rs)
1	Rent from ATM Shop	43500.00
2	Receipts from Tata Communication for Right to Direct Broadcasting	1550000.00
3	Bhakta Niwas Canteen Rent	0.00
4	Vediocon Bhaktaniwas Canteen Rent	200000.00
5	Staff House Rent (Government Officer)	44312.00
6	Land Rent Recovery	525228.00
7	Collection of Rent from Shop Keepers.	284300.00
TOTAL === >>>		2647340.00

Bank Interest**SCH. "W "**

Sr. No.	PARTICULARS	Amount (Rs)
1	Interest on Fixed Deposit A/c.	86448333.00
2	Interest on Saving Bank A/c.	713710.00
TOTAL === >>>		87162043.00

Donation in Kind**SCH. " X "**

Sr. No.	PARTICULARS	Amount (Rs)
1	Donation of Food Grains	0.00
2	Donation of Mahavastra	1513484.00
3	Donation of Electrical Equipments	0.00
4	Silver Ornaments	1000861.00
5	Donation of Gold	3692660.00
6	Donation of Other Materials	0.00
TOTAL === >>>		6207005.00



Donation in Cash

SCH. "Y "

Sr. No.	PARTICULARS	Amount (Rs)
1	Cash at the holy feets of the Godess Sou Rukmini	9431490.00
2	Cash at the holy feets of the God Vithal	31558731.00
3	Donation for Devotee Annachatra	992986.00
4	Goshala Donation	58684.00
5	Cash donated in Gauri Procession (Gauri Miraunuk)	1721.00
6	Chandan Uti Puja Collection	810056.00
7	Chandan Powder Puja Collection	109010.00
8	Collection of Tukaram Bhawan	47301.00
9	Cash and online Donation	39628639.49
10	Nitya Puja Collection	2834151.00
11	Donation for Nityopchar	69206.00
12	Cash Collected at Pariwar Devata	As per Annexure 14646043.00
13	Collection of Bhakta Niwas Devotee Accomodation	774190.00
14	Donation in Cash through Money Order	221885.00
15	Mahanavedya Donation	0.00
16	Donation for Shri Vithal Vidhi Upachar	3097002.00
17	Collection of Vednt Bhakta Niwas Devotee Accomodation	4342459.00
18	Collection of Vediocon Bhakta Niwas Devotee Accomodation	2173040.00
19	Collection at Shri Vithal Rukmini Marriage Ceremoney	3532.00
20	Cash Collection at Palkhi Yatra	89562.00
21	Liabrary Donation	120.00
23	Cash Collection of Hundi Peti	43332901.00
TOTAL === >>>		154222709.49

Devotee Prasad and Other Material Collections

SCH. "Z "

Sr. No.	PARTICULARS	Amount (Rs)
1	Bundi Ladu Prasad Collection	24510680.00
2	Rajgira Ladu Prasad Collection	3804950.00
3	Collection from distribution of Diaries	89120.00
	Collection from distribution of Dyaneshwari	25535.00
	Collection from Barve Barve Books	9400.00
4	Collection from distribution of Photos	718710.00
TOTAL === >>>		29158395.00

GOVERNMENT GRANT

SCH. "Z-i "

Sr. No.	PARTICULARS	Amount (Rs)
1	MLA Fund	8000.00
2	Government Grant	3000.00
TOTAL === >>>		11000.00



OTHER INCOME

SCH. "Z-ii "

Sr. No.	PARTICULARS	Amount (Rs)
1	Penalty	30000.00
2	Forfeiture of Tender Security Deposit	0.00
3	Collection from Mobile Locker	482525.00
4	Collection from Luggage Locker	3810.00
5	Sale of manures at Goshala	80000.00
	Sale of Milk at Goshala	188596.00
	Sale of Gomutra at Goshala	7125.00
	Sale of Janwe	3500.00
	Other Receipts (Scrap Sale, Right to Information Fees etc)	338810.00
6	Receipts of Tender Form Fees	72800.00
TOTAL === >>>		1207166.00



Anamat From Suppliers

Annexure - 1

Sr. No.	Name Of the Parties	Amount (Rs)
1	Akkashar Offset	44,000.00
2	Adarsh Engineers	10,000.00
	Appa Pandurang Bansode	5,000.00
	Imtiaz M Bagawan	5,000.00
	Eknath Shridhar lad	5,000.00
3	Kala Genset Pvt. Ltd.	10,000.00
4	Kailash Nivruti Gund	30,000.00
	Jawahar Speaker	5,000.00
5	G.P. Telecom	5,000.00
	Tata Communication Pvt. Ltd.	5,00,000.00
7	Tanaji Wadkar	10,000.00
	Neha Elicon Services	2,33,700.00
	Pradeep Kumar Phade	45,000.00
	Promod V. Khandagade	10,000.00
9	Balaso Gulabrao Gaikwad	25,000.00
10	Bhosale Mandap	15,000.00
	Madhav D. Mane	5,000.00
11	Mohan V. Salunke	10,000.00
	Madhav S. Deshpande	5,000.00
	Yasin Hiralal Bagwan	3,000.00
13	Lokmangal Print and Pack Ltd.	25,000.00
	Vastushilp Developers and promotors	50,000.00
	Shankardada Industries	6,000.00
14	Sharnappa V. Muchalambe	5,000.00
15	Shivshankar Bazar	50,000.00
16	Shivaji M Shingare	3,000.00
17	Shriniwas P Kaulwar	50,000.00
18	Shreya Mahila Udyog	50,000.00
	Sadik H Bagawan	3,000.00
	Spark Link Enterprises	3,200.00
	Food suppliers Barshi	50,000.00
19	Santosh Gade	25,000.00
TOTAL === >>>		1300900.00

Security Deposits

Annexure - 2

Sr. No.	Name Of the Parties	Amount (Rs)
1	Nitin and Company	101105.00
	Neha Elicon Services Pvt. Ltd.	934000.00
2	Synergy S.K.I. Infra	6046181.00
TOTAL === >>>		7081286.00



Sr. No.	PARTICULARS	Amount (Rs)
1	F.D. NO - 340535 [3515518664]	9129214.00
	F.D. NO - 308607 [3345062533]	11690550.00
	F.D. NO - 308608 [3345062725]	8974563.00
	F.D. NO - 308644[3224184695	6835882.00
	F.D. NO - 308653[3229147681]	7860184.00
	F.D. NO - 308664[3363253913]	11503163.00
	F.D. NO - 308665[3363254973]	11503163.00
	F.D. NO - 308666[3363255252]	6042065.00
	F.D. NO - 308708[3367518616]	6917053.00
	F.D. NO - 308709[3367517486]	11459933.00
	F.D. NO - 308710[3367517918]	11459933.00
	F.D. NO - 308725[3396066661]	11316599.00
	F.D. NO - 308726 [3396066810]	11316599.00
	F.D. NO - 308727 [3396067257]	228618.00
	F.D. NO - 319703[3403910137]	7932831.00
	F.D. NO - 319704[3403909596]	10199355.00
	F.D. NO - 319705[3403909529]	10199355.00
	F.D. NO - 319706[3403909450]	10199355.00
	F.D. NO - 319707[3403909370]	10199355.00
	F.D. NO - 319708[3403909290]	10199355.00
	F.D. NO - 319709[3403908593]	10199355.00
	F.D. NO - 319710[3403908486]	10199355.00
	F.D. NO - 340482[350449366]	7500000.00
	F.D. NO - 340483 [3504606972]	7685565.00
	F.D. NO - 340534 [3515399940]	9135000.00
	F.D. NO - 340536 [3515800842]	9125357.00
	F.D. NO - 360601[3255366361]	6801563.00
	F.D. NO - 360602[3255365856]	6801563.00
	F.D. NO - 360626	8428963.00
	F.D. NO - 360627	8428963.00
	F.D. NO - 360628	8428963.00
	F.D. NO - 360629	8428963.00
	F.D. NO - 360664 [भ नि वर्गणी]	10652829.00
	F.D. NO - 360665	7777138.00
	F.D. NO - 360666	7777138.00
	F.D. NO - 360667	7777138.00
	F.D. NO - 360668	7777138.00
	F.D. NO - 360669	7777138.00
	F.D. NO - 360670	7777138.00
	F.D. NO - 360671	7777138.00
	F.D. NO - 360672	7777138.00
	F.D. NO - 360673	7777138.00
	F.D. NO - 360674	7777138.00
	F.D. NO - 360821	10376387.00
	F.D. NO - 360822	10376387.00
	F.D. NO - 360823	10376387.00
	F.D. NO - 360824	10376387.00
	F.D. NO - 360825	10376387.00
	F.D. NO - 360826	10376387.00
	F.D. NO - 360866[3457442686]	8086207.00
	F.D. NO - 360867[3457443146]	8086207.00
	F.D. NO - 360889[3465430557]	10568156.00
	F.D. NO - 360890[3465435056]	10568156.00
	F.D. NO - 360891[3465435363]	10568156.00
	F.D. NO - 360892[3465435363]	10568156.00
	F.D. NO - 360893[3465435726]	10568156.00
	F.D. NO - 360894[3465435793]	10568156.00
	Total C/F	516594616.00



Fixed Deposits With Central Bank

Annexure - 3

Sr. No.	PARTICULARS	Amount (Rs)
	Total B/F	516594616.00
	F.D. NO - 360895[3465435851]	10568156.00
	F.D. NO - 360896[3465436106]	10568156.00
	F.D. NO - 360897[3465436173]	10568156.00
	F.D. NO - 360898[3465436264]	10568156.00
	F.D. NO - 360899[3465436934]	10568156.00
	F.D. NO - 360900[3465436990]	10568156.00
	F.D. NO - 360901[3465437075]	10568156.00
	F.D. NO - 360902[3465437508]	10568156.00
	F.D. NO - 360903[3465437586]	10568156.00
	F.D. NO - 360905[3465446647]	7557004.00
	F.D. NO -360950	9499328.00
	F.D. NO-360951	9499328.00
	F.D. NO-360962	7379906.00
	F.D. NO-360963	7378213.00
	F.D. NO- 36904[3465437610]	10568156.00
	TOTAL = = = >>>	663589955.00

Fixed Deposits With Bank of Maharashtra

Annexure - 4

Sr.	PARTICULARS	Amount (RS)
1	F.D. No. - 534045	9234294.00
2	F.D. No. - 534046	9229723.00
3	F.D. No. - 534062	6151625.00
4	F.D. No. - 181143 (60219050311)	1,05,43,763.00
	TOTAL = = = >>>	35159405.00

Fixed Deposits With Canera Bank

Annexure - 5

Sr. No.	PARTICULARS	Current Year
1	F.D. No - 457419[2676401000869/1]	10306783.52
2	F.D. No - 457420[2676401000868/1]	10306783.52
3	F.D. No - 457421[2676401000865/1]	10277215.52
4	F.D. No - 457422[2676401000864/1]	10277215.52
5	F.D. No - 457423[2676401000863/1]	10277215.52
6	F.D. No - [2676401000862/1]	8016386.40
7	F.D. No - 457425 - [2676401000867/1]	10306783.52
8	F.D. No - 457426[2676401000866/1]	10284465.52
	TOTAL = = = >>>	80052849.04



Sr. No.	PARTICULARS	Current Year
1	F.D. No. - 749606[62440830132]	10260012.00
2	F.D. No. - 749607[62440832403]	10260012.00
3	F.D. No. - 749608[62440833257]	10260012.00
4	F.D. No. - 749609[62440833360]	8493010.00
5	F.D. No. - 749610[62440944399]	9325266.00
6	F.D. No. - 749611[62440945723]	9325266.00
	F.D. No. - 749612[62440946023]	9325266.00
	F.D. No. - 749613[62440946487]	9325266.00
	F.D. No. - 749614[62440946590]	9325266.00
	F.D. No. - 749615[62440946715]	5180703.00
	F.D. No. - 749632[62446993136]	8204805.00
	F.D. No. - 749633[62440993465]	8204805.00
	F.D. No. - 749634[62446993953]	8204805.00
	F.D. No. - 749635[62446994406]	8204805.00
	F.D. No. - 749636[62446995354]	8204805.00
	F.D. No. - 749637[62446992315]	8204805.00
	F.D. No. - 749673[62457062013]	27222000.00
7	F.D. No. - 750355	46411039.00
TOTAL = = = >>>		213941948.00

Advance For Expenses (Old)**Annexure -07**

Sr. No.	PARTICULARS	Current Year Amount
1	Upadhye	6000.00
2	M.V. Kate	6000.00
3	Navin Interior	21040.00
4	Sadashiv Gaikwad	10000.00
5	Salve	4500.00
6	Subhash Chavan	33000.00
TOTAL = = = >>>		80540.00

Other Advances (Anamat)**Annexure - 08**

Sr. No.	Particulars	Amount (Rs)
	दत्तात्रय इंगळे [अनामत येणे]	2900.00
	दयानेश्वर बडवे [अनामत येणे]	2026.00
	दयानेश्वर मोरे [अनामत येणे]	1250.00
	बालकिसन बजाज [अनामत येणे]	250.00
	मोहन कूलकर्णी [अनामत येणे]	569.00
	रघुनाथ सूरवसे [अनामत येणे]	220.00
	रविकांत कूलकर्णी [अनामत येणे]	2146.00
	लक्ष्मीकांत शिंदे [अनामत येणे]	101.00
	विश्वास ढमढेरे [अनामत येणे]	51.00
	शंकर दाहोत्रे [अनामत येणे]	50.00
	शाहूराव कदम [अनामत येणे]	251.00
	शिंदे [अनामत येणे]	1250.00
	शिवाजी भिंगोले [अनामत येणे]	1051.00
	शिवाजी सांडभोर[अनामत येणे]	28.00
	श्रीकांत कूलकर्णी [अनामत येणे]	22.00
	संजय मिसाळ [अनामत येणे]	122.00
	संपत खराडे [अनामत येणे]	290.00
TOTAL = = = >>>		12577.00



Tax Deducted at Source (TDS)

Annexure - 09

Sr. No.	Particulars	Amount (Rs)
1	Old Balance of Income Tax	1757530.00
2	Tax Deducted at Source By Banks	
	I.D.B.I. Bank	376293.00
	S.B.I. Hyderabad	511834.00
	Central Bank	2672944.00
3	TDS Mandir Samitee	172198.00
TOTAL === >>>		5490799.00

Staff Advances for Expenses

Annexure - 10

Sr. No.	PARTICULARS	Current Year Amount
1	Ashok Kolhe	5000.00
2	Pandurang Salunke	14700.00
3	Hanmant Thate	6000.00
4	Hiten Asar	10000.00
TOTAL === >>>		35700.00



Staff Diwali Advance

Annexure-11

1-Apr-2015 to 31-Mar-2016

Page 1

	Closing Balance	
	Debit	Credit
अंकश सुपे[दि अडव्हान्स]		3,000.00
अतुल बक्षि [दि अडव्हान्स]		2,400.00
अनिल भनगे [दि अडव्हान्स]		2,100.00
अभिमान्य क्षिरसागर[दि अडव्हान्स]		5,800.00
अरुण सरवदे[दि अडव्हान्स]		2,400.00
अर्जुन घाडगे[दि अडव्हान्स]		2,100.00
अशोक कोले [दि अडव्हान्स]		2,100.00
अशोक बुरकले[दि अडव्हान्स]		1,250.00
अशोक भणगे[दि अडव्हान्स]		2,700.00
उदय महादेवकर[दि अडव्हान्स]		1,650.00
एकनाथ पिपळनेरकर[दि अडव्हान्स]		2,400.00
कमल पौळ[दि अडव्हान्स]		2,400.00
कलावती गायकवाड[दि अडव्हान्स]		1,500.00
कलावती वानखेडे[दि अडव्हान्स]		2,550.00
कल्पना पाठक[दि अडव्हान्स]		2,250.00
कल्पना भालके[दि अडव्हान्स]		2,400.00
काशिनाथ जांभळे[दि अडव्हान्स]		2,100.00
किरण राउळ[दि अडव्हान्स]		2,100.00
किशोर जोशी[दि अडव्हान्स]		2,100.00
किसन गायकवाड[दि अडव्हान्स]		2,100.00
कुसुम कांबळे[दि अडव्हान्स]		2,550.00
घनश्याम खिस्ते [दि अडव्हान्स]		2,550.00
चंदा धोत्रे[दि अडव्हान्स]		2,100.00
चंद्रकांत कोळी [दि अडव्हान्स]		2,100.00
चंद्रकांत जोशी [दि अडव्हान्स]		2,250.00
छाया गावकरे [दि अडव्हान्स]		2,550.00
जगन्नाथ कुलकर्णी [दि अडव्हान्स]		2,250.00
जयद्रथ मच्छिंद्र बंगाळे[दि अडव्हान्स]		2,100.00
त्काराम कुलकर्णी [दि अडव्हान्स]		2,100.00
त्काराम पाटिल [दि अडव्हान्स]		2,100.00
त्काराम शिंदे [दि अडव्हान्स]		2,100.00
दत्तात्रय देशमुख [दि अडव्हान्स]		2,100.00
दशरथ देवकळे[दि अडव्हान्स]		2,100.00
दाउद वाघेला[दि अडव्हान्स]		2,550.00
दादा लालबोद्रे[दि अडव्हान्स]		2,100.00
दिनेश कुलकर्णी[दि अडव्हान्स]		2,100.00
दयानेश्वर कुलकर्णी [दि अडव्हान्स]		2,100.00
दयानेश्वर बापू मोरे[दि अडव्हान्स]		2,100.00
दयानेश्वर सोलकी [दि अडव्हान्स]		3,000.00
धनंजय कोकीळ [दि अडव्हान्स]		2,100.00
नारायण देवकळे[दि अडव्हान्स]		2,100.00
पंडित कुंठ [दि अडव्हान्स]		2,100.00
पदमिनि देशपांडे[दि अडव्हान्स]		2,100.00
पांडुरंग कोले[दि अडव्हान्स]		2,100.00
पांडुरंग ब्रांडे [दि अडव्हान्स]		2,100.00
पांडुरंग साळखे[दि अडव्हान्स]		2,100.00
पंडालिक जाधव [दि अडव्हान्स]		2,100.00
प्रमोद शिंदे[दि अडव्हान्स]		2,100.00
प्रथ्विराज राउत [दि अडव्हान्स]		2,100.00
वल्लभिम पावले[दि अडव्हान्स]		2,100.00
वाळासाहेब पवार[दि अडव्हान्स]		2,400.00
वाळासाहेब माळी [दि अडव्हान्स]		2,100.00
Carried Over		1,17,900.00



	Closing Balance	
	Debit	Credit
Brought Forward		1,17,900.00
भिमाशंकर सारवडकर[दि अडव्हान्स]		3,300.00
नंगल गायकवाड[दि अडव्हान्स]		2,100.00
नंदा मिसाळ[दि अडव्हान्स]		2,400.00
नरेश भिसे[दि अडव्हान्स]		2,250.00
माणिक भोसले[दि अडव्हान्स]		1,800.00
माणिक मिसाळ [दि अडव्हान्स]		3,600.00
माणिक यादव[दि अडव्हान्स]		2,250.00
रघुनाथ पाटील[दि अडव्हान्स]		2,250.00
रजनी साळखे[दि अडव्हान्स]		2,100.00
रमेश यादव[दि अडव्हान्स]		2,100.00
राजाराम ढगे[दि अडव्हान्स]		2,100.00
राजेंद्र कलकर्णी [दि अडव्हान्स]		2,100.00
राजेंद्र कोळेकर[दि अडव्हान्स]		2,250.00
राजेंद्र सुभेदार [दि अडव्हान्स]		2,100.00
राजेश पिटले [दि अडव्हान्स]		2,400.00
रामचंद्र धोत्रे[दि अडव्हान्स]		2,100.00
रामचंद्र शिंदे[दि अडव्हान्स]		1,500.00
लता पवार [दि अडव्हान्स]		2,250.00
विनोद पाटिल[दि अडव्हान्स]		2,550.00
विशणू रोपळकर[दि अडव्हान्स]		2,700.00
शंकर माळी [दि अडव्हान्स]		1,500.00
शालन लंगड [दि अडव्हान्स]		2,400.00
शिला शेंडगे[दि अडव्हान्स]		2,100.00
श्वेता गायकर[दि अडव्हान्स]		2,100.00
शैला डिगरे[दि अडव्हान्स]		2,100.00
संजय कोकीळ [दि अडव्हान्स]		2,250.00
सज्जन साठे [दि अडव्हान्स]		3,450.00
सत्यवान घागरे[दि अडव्हान्स]		2,100.00
सविता रणदिवे[दि अडव्हान्स]		2,100.00
सिताबाई शिंदे[दि अडव्हान्स]		2,250.00
सुधा महादेवकर [दि अडव्हान्स]		2,100.00
सुनंदा कलकर्णी[दि अडव्हान्स]		2,100.00
सुनंदा देवकते[दि अडव्हान्स]		2,100.00
सुवर्ण जोशी[दि अडव्हान्स]		2,100.00
हनुमंत ताठे [दि अडव्हान्स]		2,100.00
Grand Total		1,96,950.00



Employee Provident Fund Loans

Annexure-12

1-Apr-2015 to 31-Mar-2016

Page 1

	Closing Balance	
	Debit	Credit
अंकश सुपे[भ नि कर्ज]		47,000.00
अशोक कोले[भ नि नि कर्ज]		64,500.00
अशोक बुरकल [भ नि निधि कर्ज]		1,000.00
अशोक भणगे [भ नि नि कर्ज]		96,000.00
कलावती गायकवाड[भ नि कर्ज]		9,000.00
कल्पना पाठक[भ नि कर्ज]		86,000.00
कल्पना भालके [भ नि नि कर्ज]		1,31,000.00
काशिनाथ जांभळे[भ नि नि कर्ज]		42,000.00
किरण राउळ[भ नि नि कर्ज]		95,500.00
कसून कांबळे[भ नि नि कर्ज]		71,400.00
घनश्याम खिस्ते[भ नि नि कर्ज]		1,88,850.00
चंदा धोत्रे[भ नि नि कर्ज]		60,000.00
चंद्रकांत कोळी[भ नि कर्ज]		1,87,000.00
चंद्रकांत जोशी[भ नि निधि कर्ज]		42,000.00
जयद्रथ बंगाळे[भ नि कर्ज]		74,500.00
त्काराम कुलकर्णी[भ नि कर्ज]		29,000.00
त्काराम पाटील [भ नि निधि कर्ज]		39,000.00
दत्तात्रय देशमुख[भ नि नि कर्ज]		42,000.00
दशरथ देवकुळे[भ नि नि कर्ज]		27,000.00
दाउद बाघेला[भ नि नि कर्ज]		46,500.00
दादा लालबोद्रे[भ नि नि कर्ज]		71,500.00
दिगंबर कुलकर्णी[भ नि कर्ज]		43,500.00
दयानेश्वर मोरे [भ नि नि कर्ज]		1,29,000.00
दयानेश्वर झोलंकी[भ नि नि कर्ज]		35,000.00
धनंजय कोकीळ[भ नि कर्ज]		53,000.00
नारायण देवकुळे[भ नि नि कर्ज]		85,000.00
पंडित कृठ[भ नि कर्ज]		44,500.00
पदमिणि देशपांडे[भ नि कर्ज]		68,000.00
पांडुरंग कोले [भ नि नि कर्ज]		83,500.00
पांडुरंग ब्रांडे[भ नि कर्ज]		55,500.00
पांडुरंग साळखे [भ नि निधि कर्ज]		87,000.00
प्रथिवराज राऊत[भ नि कर्ज]		1,99,500.00
बलभिन पावले[भ नि नि कर्ज]		58,500.00
बाळसो पवार [भ नि नि कर्ज]		5,000.00
भिनाशंकर सारवाडकर[भ नि नि कर्ज]		1,35,000.00
झटा अप्पा मिसाळ[भ नि नि कर्ज]		67,000.00
नरेश भिसे[भ नि नि कर्ज]		83,500.00
नागिक भोसले [भ नि नि कर्ज]		45,000.00
नागिक मिसाळ[भ नि नि कर्ज]		24,000.00
नागिक यादव[भ नि नि कर्ज]		2,00,500.00
रघुनाथ पाटील [भ नि नि कर्ज]		33,000.00
रजनी साळखे[भ नि नि कर्ज]		1,09,500.00
रमेश यादव [भ नि नि कर्ज]		1,000.00
राजाराम टगे[भ नि कर्ज]		73,500.00
राजेंद्र कुलकर्णी[भ नि कर्ज]		1,16,000.00
राजेंद्र कोळेकर [भ नि निधि कर्ज]		34,500.00
राजेंद्र सुभेदार [भ नि कर्ज]		50,500.00
राजेश पिटले[भ नि निधि कर्ज]		1,86,000.00
रामचंद्र धोत्रे[भ नि नि कर्ज]		1,11,216.00
लता पवार[भ नि कर्ज]		28,500.00
विनोद पाटिल [भ नि नि कर्ज]		1,96,000.00
विष्णू रोपळकर[भ नि कर्ज]		1,77,000.00
Carried Over		40,69,466.00



	Closing Balance	
	Debit	Credit
Brought Forward		40,69,466.00
शालन लगडा[भ नि कर्ज]		18,000.00
शिला बलभिम शेंडगे[भ नि नि कर्ज]		36,000.00
शेवंता गायकर[भ नि कर्ज]		1,000.00
शैला डिंगरे [भ नि निधि कर्ज]		29,000.00
संजय कोकीळ[भ नि कर्ज]		21,850.00
सज्जन साठे[भ नि नि कर्ज]		77,500.00
सत्यवान घागरे[भ नि नि कर्ज]		27,000.00
सविता रणदिवे[भ नि कर्ज]		40,000.00
सिताबाई शिंदे[भ नि नि कर्ज]		1,03,000.00
स्धा महादेवकर [भ नि निधी कर्ज]		1,32,000.00
सुनंदा कलकर्णी[भ नि कर्ज]		28,500.00
सुनंदा देवकते[भ नि नि कर्ज]		52,000.00
सुवर्णा जोशी[भ नि कर्ज]		1,37,000.00
Grand Total		47,72,316.00



Details of Cost of Rajgira Laddu

Annexure - 12

Sl. No.	Particulars	Amount (Rs)
1	Raw material	1,50,000.00
2	Labour	1,50,000.00
3	Overhead	1,50,000.00
4	Profit	1,50,000.00
	Total Cost of Rajgira Laddu distributed to Debitors	6,00,000.00



Details of Cost of Bundi Laddu

Annexure - 14

Sr. No.	Particulars	Amount (Rs)
1	Consumption of Material	
	Kesari Colour	16080.00
	LPG Gas Consumption	193260.00
	Oil Consumption	10807390.00
	Sugar	3779425.00
	Harbara Dal	5340420.00
	Consumption of Kerosine	209063.00
	Consumption of Diesel	687691.00
		<u>21033329.00</u>
3	Add :- Other Expenses	
	Labour Charges	1102850.00
	Packing Material	256481.00
	Other Expenses	344834.00
		<u>1704165.00</u>
	Total	22737494.00
	Add :- Opening Stock of finished Bundi Laddu	777985.00
	Less :- Closing Stock of finished Bundi Laddu	203440.00
	Total Cost of Bundi Laddu Distributed to Devotees	23312039.00

Details of Cost of Rajgira Laddu

Annexure - 15

Sr. No.	Particulars	Amount (Rs)
1	Opening Stock	145000.00
2	Add :- Purchases	3276676.00
	Total	3421676.00
3	Less :- Closing Stock	124280.00
	Total Cost of Rajgira Laddu Distributed to Devotees	3297396.00



Details of Daily Pooja Expenses (Nityopchar)

Annexure - 16

Sr. No.	Particulars	Amount (Rs)
1	Grocerry Purchases	462726.00
2	Saffron Expenses	31027.00
3	Purchases of Milk, Curd and Butter	138819.00
4	Sweets Purchases	15361.00
5	Purchase of Vegetables	44795.00
6	Other Expenses	77805.00
7	Galrland and Flowers	132998.00
	Total	903531.00

Details of Occassional and Festival Pooja

Annexure - 17

Sr. No.	Particulars	Amount (Rs)
	Chandn Uti Pooja Expenses	
1	Grocerry Purchases For	13180.00
2	Fruits Purchases	46490.00
3	Galrland and Flowers	9600.00
4	Sweets Purchases	15620.00
5	Other Expenses	2100.00
	Nitya Pooja Expenses	
6	Galrland and Flowers	16740.00
7	Sweets Purchases	33392.00
	Padya Pooja Expenses	
8	Fruits Purchases	432470.00
9	Galrland and Flowers	59250.00
10	Sweets Purchases	156986.00
	Nitya Pooja Expenses	2710.00
	Total	788538.00



Ashadhi and Other Yatra Expenses

Annexure-18

1-Apr-2015 to 31-Mar-2016

Page 1

	Closing Balance	
	Debit	Credit
आषाढी यात्रा खर्च	39,84,394.00	
कार्तिक यात्रा खर्च	62,50,013.00	
चैत्र यात्रा खर्च	8,74,893.00	
माघ यात्रा खर्च	38,84,880.00	
Grand Total	1,49,94,180.00	



Details of Telephone and Mobile Bill Expenses

Annexure - 19

Sr. No.	Particulars	Amount (Rs)
3	Telephone No 228600 (MTDC- Charman Cabin)	1474.00
7	Telephone No 220260 (Server Room)	39321.00
8	Telephone No 223312 (MTDC)	29299.00
9	Telephone No 223550 (Tukaram Bhavan)	10731.00
10	Telephone No 224466 (Temple)	48794.00
11	Telephone No 225895	235.00
11	Other Expenses	2420.00
	Total	132274.00



Electricity Charges

Annexure-20

1-Apr-2015 to 31-Mar-2016

Page 1

	Closing Balance	
	Debit	Credit
02474		2,160.00
अंबाबाई मंदिर - 85564		5,970.00
एमएसीबी तात्परते डिपॉजिट रकमेतून खर्ची बीले		16,589.00
काळ भैरव मंदिर- 38787		3,780.00
काळा मारुती - 11447		3,110.00
नगपती मंदिर - 38591		31,210.00
दा क्र - 85312		170.00
ग्राहक क्र - 23584	1,24,400.00	
ग्राहक क्र - 286357	1,460.00	
ग्राहक क्र - 77616	1,730.00	
तरटी दरवाजा पाण्याची मोटार - 23278		890.00
तुकाराम भवन- 71207	3,95,780.00	
त्रिंबकेश्वर मंदिर (03428)		6,830.00
दर्शन मंडप - 18679		5,710.00
दर्शन मंडप इमारत(18977)	9,58,510.00	
दर्शन मंडप लिफ्ट- 38736	92,800.00	
पदमावती - 46003		4,570.00
पाणी मोटार तरटी दरवाजा 129278		32,450.00
पिठाची गिरणी- 29260		16,280.00
यनाई तलाव पाणी मोटार 78716		20,850.00
यनाई तलाव- 02458		26,720.00
यनाई तलाव मोटार - 02474		1,750.00
यनाई त्काई - 86357		1,460.00
यलन्मा देवी - 15361		2,570.00
रुख्मिणी मंदिर- 27009	7,79,490.00	
रेणूका माता [एकवीरा देवी] - 41851		3,620.00
लक्ष्मण पाटील - 32622		2,300.00
लखुबाई - 85912		4,940.00
लाईट बिल (भक्तनिवास)- 45376		3,60,590.00
विठ्ठल मंदिर- 27017	25,88,780.00	
वेदांत भक्तनिवास - 55090	17,81,560.00	
व्यास नारायण - 82352		3,620.00
सोमेश्वर मंदिर - 09379		2,050.00
Grand Total		72,84,699.00



Details of Vehicle Fuel, Repairs and Maintenance Expenses

Annexure - 21

Sr. No.	Particulars	Amount (Rs)
1	Activa vehicle Petrol, Repairs and Maint.	8370.00
2	Tractro Diesel, Repairs and Maint.	38031.00
3	Picup Vehicle Diesel, Repairs and Maint.	45082.00
4	Vehicle Expenses	121973.00
Total		213456.00



U.V. Mishra & Associates.

Chartered Accountant.

Flat No 1, 298/31 ,

Compass Investment Compound,

Ramlal Chowk, Solapur.

Ph.No. (Office) 2724250. (Cell) 9422644647.

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2016.

(Attached to and forming part of Balance Sheet and
Income & Expenditure Account)

A. SIGNIFICANT ACCOUNTING POLICIES:-

1. **Method of Accounting :-**

The account of the Temple is generally maintained on Cash (Receipt) basis.

2. **Fixed Assets:-**

The fixed assets were valued at Historical Cost. Depreciation were not provided on the same. Fixed Assets were not physically verified by me.

3. **Investments:-**

Investments in fixed deposits are stated at Cost plus Interest accrued thereon.

4. **Inventory:-**

Stock of various consumable materials and other inventories as on 31st March, 2016 are valued at cost applying FIFO Method of valuation of closing stock on the basis of physical stock taken by the management. The stock of inventory as on 31st March 2016 was not physically verified by me.

5. **Gratuity Liability:-**

No provision for the same has been made in the accounts. The same shall be accounted on cash basis.

6. **Provision for Income Tax Liability:-**

The Income Tax Payable by the trust as on 31st March 2016 was Nil. As per the provisions of Income Tax Act.1961, hence provision for the same is not required.

7. **Contingent Liabilities:-**

No provision is made for the liabilities which are contingent in nature, but if material, the same are disclosed by way of notes on accounts.

For: U.V. Mishra & Associates.
Chartered Accountants.

Dated at Solapur : 24/03/2018



U.V. Mishra.
[Proprietor]

AUDIT OBSERVATIONS

(A) General Observations

1. It was observed that system of internal control and internal check was improved as compare to F.Y. 2014-15. However the same have to be further strengthened by implementing proper work procedure, assignment of responsibilities and duties of various staff, verification and authentication of work done, periodic reporting system, timely physical verification of various inventories and fixed assets etc. The said audit observations are continuing from earlier audit reports but necessary steps have not been initiated to strengthen the Internal Control System.
2. It was observed that **Quantitative Stock Register** of material was maintained at **Annachatra Department**; however the consumption of materials shown in the register were not supported by any authentic documentary evidences. Therefore the daily closing stock of various materials shown in the stock register could not be said to be authentic. We suggest that proper record of daily consumption of various materials duly verified and authenticated by any authorised person should be maintained. The physical verification of various inventories should be made by any authorized person at regular interval and the differences in stock of various items as per physical stock and book stock should be reported to the management.
3. It is the existing practice of the trust that **Advance towards purchases of cylinder** to the tune of Rs. 25000/- to 50000/- is given to concerned staff of **Annachatra and laddu Department** from time to time. On submission of details of expenses of the old advance new advances are paid to them. It was observed that the details of expenses submitted by the staff were sanctioned by accounts department without due verification of the same from stock record maintained. The cash receipts enclosed with the expenses statements were not properly verified to assess that the same were authentic or not.
In respect of the gas cylinder purchase it was suggest in the audit report for F.Y. 2014-15 that the respective Gas Agency should be asked to allow **Credit Account Operating System**. The entire payment against purchases should be made by cheque on monthly basis directly to the Gas Agency so that there shall be no any discrepancies in purchases of gas cylinder. However the said system was not adopted in F.Y. 2015-16.
5. In respect of the **Ladu Section** some of the major discrepancies in procedural part as reported in audit report for 2014-15 were still persisting. The same were as under.
 - Stock Book of Production was incomplete, hence total production of Ladu could not be ascertained.
 - On most of the occasion the requisition slip for issue of ladu Prasad to VIP guest were found to be unsigned, hence the outward of the same shown in stock register could not be said to be authentic. We suggest that the every requisition of Ladu Prasad must be approved by the administrative officer signed by the head of the department of Laddu Department.
 - The issues of **Ladu Prasad to VIP** guests were not recorded in Stock Register on day to day basis but the same are recorded on monthly basis which were not verified by any authorized person. Hence the daily closing stock balance shown as per stock register was incorrect and the outward shown as per Stock register on monthly basis could not be said to be correct and authentic.



- It was observed that on most of the occasion the person operating at the Sale counter had deposited the collection amount of the day without preparation of Sale Sheet for the day and without recording the sale quantity in Stock register. It was suggest in the audit report for F.Y. 2014-15 that the person at the sale counter should compulsorily prepare the sale sheet for each day and record out ward quantity in stock register and then the collection amount should be deposited with main cashier. The entry register of sale counter should be verified by any of the authorized officer from Accounts department from time to time to assess whether proper recording in the register are made from time to time and proceed of sale of Laddu was correctly deposited with the main Cashier. However it was observed that the said implemented in F.Y. 2015-16.
- On the basis of all above discrepancies it can be observed that the daily records kept by the sale counters were not verified by any authority on daily basis. We suggest that the respective department head should verify the daily stock register and collection sheet on the basis of respective record and should authenticate the same by signing the collection register. The cashier responsible for collecting the cash from departmental head should also verify the same and countersign the collection register for the purpose of authentication of cash received by him.
- There were total 2 no of **Ladu Sales counter** in which 4 nos. of staff are working. If any of the staff goes on leave his charge of stock and stock register is handed over to another staff working in the department. However necessary procedure for transferring the charge was not followed. Necessary records were not maintained for transferring change of duty and transfer of Charge; hence responsibility of any material error in record or cash collection could not be assigned on any particular staff. We suggest that there should be proper procedure by handing over of charge of stock and daily cash on day to day basis and incoming staff in place of outgoing staff should verify and authenticate the stock and cash balance received by him from the outgoing staff.
- It was also observed that the Laddu stock register kept at counter were not serially Numbered. The recording in stock register was not done page wise, some pages were kept blank without any reason. Hence we suggest that the register issued to the sale counter should be serially numbered and should bear office seal and signature so that the recording of the same shall be proper and unambiguous.
- In the production department of Laddu it was observed that the necessary safety precaution as per the terms and conditions of the **Food License** were not observed. It was also observed that necessary conditions of terms of tender for taking necessary cleanness precaution for the preparation of the Laddu i.e warring hand glose, mask, etc were observed not to be complied by the contactors.
- Insurance was not obtained for the material lying in stock. We suggest that necessary Insurance for stock lying at all the department should be obtained to meet out the loss due to unforeseen events.
- Actual consumption of material in Laddu department was not verified by any authorized officer on day to day basis and the records of the same were not maintained. We suggest that a separate consumption register should be maintained in the department in which day to day actual inward from main stock register and daily actual consumption and stock of each material should be maintained.



6. In the Photo Sale Department it is observed that stock records are properly maintained Proper entries are made in stock register on day to day basis. However the daily collection deposited by the sales counters were not verified from the stock register by any authorized person hence the daily receipts against sale of photo could not be said to be authentic and correct. Periodical Physical verification of stock was not carried out by any authorized person, hence the stock shown in stock register cannot be said to be correct. During the course of our audit we had physically verified the stock of photos but the same were not tallied as per stock register maintained by the sales counters. On verification of necessary record of photo sale counters, it is observed that there was difference in size as well as quantity recorded in actual bill and the outward of the same shown in stock register. The details of the same has been annexed to this report as per separate **Annexure :-1** annexed to this report.
7. It was also observed that there was a difference in stock of Photo's as per stock book and physical quantities in stock as on 11/03/2016. The details of the same is as under

Particularr of Photo's (Size)	Qty as per Stock Register	Qty as per Physical Stock	Difference In Qty (Nos)	Rate Per Photo	Difference Amount Adj. In stock Book
25x38 (Vithal)	18	Nil	18	600	10600/-
25x38 (Rukmini)	37	27	10	600	6000/-
24x36 (Joint)	82	11	71	400	28400/-
18x23 (Joint)	197	14	183	200	36600/-
18x23 (Vithal)	251	103	148	200	29600/-
09x12 (Joint)	154	0	154	75	11550/-
08x11 (Vithal)	310	48	262	50	13100/-
Total	1049	203	846		134250/-

The above difference in photo stock Rs. 134250/- was adjusted in stock book without any further enquiry in respect of the same. Necessary approval of the Board was not obtained for writing off the said amount from stock register.

It was further notice that proper procedure while transferring charges from existing staff to new staff were not followed. The incoming staff has usually not verifies the closing stock quantities as shown in stock register and actual physical stock available and report the difference if any in the same. Actually when the charge of Sale Counter is transferred from one staff to another , the stock should be handed over after necessary verification of stock and the difference if any should be recorded and reported to higher authority.

Other observations in respect of Photo Section as reported in audit report for the F.Y. 2014-15 were as under.

- On the requisition slip for issue of **Photo's to VIP guest free of cost**, signature of concerned officer were not obtained on various occasion. Hence the amount of photo distributed free of cost could not be verified due to lack of authentic record and the said amount of free distribution of photo could not be said to be correct and authentic. We suggest that proper procedure with necessary documentation should be followed for free photo distribution and a separate **register of free Photo distribution** should be maintained in which particulars such as requisition slip no, particulars of person to whom photo issued, particulars of quantity of photo, date of issue etc. should be maintained so that the physical stock of photo's can be tallied at any time from the necessary records.
- At the time of deposit of collection of photo sale, the concerned officer should verify the stock register, Sale bill for the day and compare the same with amount collected and then authenticate it for deposit with main Cashier.



- Periodical physical verification of Stock should be carried out and the same should be reconciled with the necessary stock records.
7. In respect of Donation Box Collections some of the discrepancies observed by me were as under
- In respect of “**Rukmini Payawaril Donation**” my observation in respect of the donation register as reported in the audit report of F.Y 2014-15 are still continuing are as under.
 - Name of employees present at the time of opening of donation box and cash counting.
 - Signatures of Cashier, Accountant, Administrative officer, and managing officer were not recorded on the register.
 - Particulars of fake notes, soil notes, coins, silver and gold etc were not separately recorded in the register.
 - In respect of donation Box collection, the record of date and time of opening donation box, time required for cash counting, the time of completing cash counting were not maintained.
8. On verification of records of **Gold and Silver Department** following observations were made.
- The accounting entries of donation received were made at the close of the month, however the same have to be accounted from time to time as per the donation receipts.
 - It was already reported in the audit report of F.Y 2014-15 that the cupboard in which the valuable ornaments were kept was an ordinary cupboard which is not safe. For storage of all valuables a **separate strong room** free from all expected risk of manmade calamities’ and natural calamities should be maintained. However no any cognizance of the same is taken by the management. The stock of valuable were kept in single custody with a single key, however we had suggest in the audit report of F.Y. 2014-15, that the same should be kept in **Joint Custody** of any of the two authorized officer.
 - The entire valuables were Uninsured. We suggest that the same should be properly and adequately insured.
 - We further suggest that a register should be kept in Locker Department in which entries of opening locker should be recorded. The details of Date, time, persons present at the time of opening the locker should be properly recorded in the register.
10. Total donation of Rs. 2,21,885/- was received during the year under Audit. It was already Reported in my audit report for F.Y 2014-15 that in respect of Donation received through **Money Order**, there was no any **Internal Control procedure** for the same. Staff at the office counter takes the amount of money order and sign the slip of Postman. From the **counter slip** kept on record showing amount of donation received, it could not be verified whether the amount recorded on the slip and actual amount received from the Postman is on end the same. The person receiving the cash enters the amount on the slip himself on the basis of which donation receipt for cash received is prepared. Proper procedure should be followed for receipt of cash through money order so that the actual amount of money order and amount entered in the donation register could be cross verified. We suggest that for the purpose of cross verification of the donation received through money order, a **monthly statement from the Post office** should be collected showing total amount of money order received on behalf of Temple by them in particular month.

However necessary steps are not initiated to strengthen the internal control system over the Donation received through Money Order.



11. It was observed from the documents on record that there are various Agricultural Lands and other properties in name of the trust at various cities. Possession of the some of the lands have been already taken and rented the same for Agricultural purposes. For the possession of remaining lands, efforts are continuing from management committee. I suggest that the land and other properties which are in the name of the Temple should be brought in Books of accounts at current market value so that the entire assets of the Temple shall be reflected in the Balance Sheet of the Temple so as to depicts true and fair view of all the Assets in the name of the Temple. The said suggestion has been already made in the audit report of F.Y. 2014-15, but necessary implementation in respect of the same is still awaited.
12. In respect of General Administration and Staff Control, our observations come suggestions are as under.
- A Department wise Key Register to be maintained in which details of Key movement from time to time in the year should be recorded. The key of every department should be kept in one place and the person taking the key should make the entry in key register at the time of taking or keeping the key with his signature. It shall control the un-authorized use of Key's of the respective department.
 - During the course of Audit, it is generally observed that if any information asked for or in respect of any query made to the respective staff working in department, he usually answer that the said matter was looked after by old staff and he do not have any information or the said record was kept by the old staff working in the department. Hence it is quite difficult to fix the responsibility towards any discrepancies observed during the course of audit. Hence I suggest that while inter department transfer of Staff proper "transfer of Charge" procedure should be implemented in writing. The outgoing staff should hand over the records to incoming staff in writing. All the incomplete records of the department should be get completed from old staff before handing over of charge. The charge of respective staff should be transferred with written communication duly signed by respective staff members and counter signature of Executive Officer.
 - Purchase orders are prepared towards purchases of material. One copy of the Purchase Order of the material should be attached to respective Purchase Bill so that the bill can be verified on the basis of the copy of purchase order.
 - Every Department Head should verify the daily cash collection of his department with the cash book kept in the department and signed the cash book after verification. He should ensure that the entire cash collection of the day is transferred to main cashier of accounts department.
 - The daily donation Collection Sheet and cash collection sheets of sale of various materials are not counter signed by any authorized person. The same should be verified by the staff other than the staff collecting the cash and he should duly sign the sheet so that if any discrepancies observed in collection, the responsibility of the same can be fixed.
 - The daily Collection Register of "Nityopchar Receipts" was not signed by department head and account officer. Signature of both the person is quite necessary for authenticity purposes.
 - Total Donation in Kind recorded in books of account during the year under Audit is Rs. 62,07,005/- . However it was observed that some of the donation in Kind of Tamba, Pital, Ghanti, other utensils, kalas, food grains etc. Received during the year was neither valued nor recorded in the books of account. Actually at the time of receipt of every kind of donation , the value of the same have to be enquired from the done or the same shall be estimated as per market rate and the same should be recorded in separate register. Stock of Inventory of such materials should be properly maintained,
 - It is observed that some of the Gold Ornaments of Gold silver Departments are handed over to Nityopchar Department for use from time to time. Written Permission of Executive Officer for the same were not on record. Actually the movement of any material from one department to another department should have to be properly documented and written permission for the same have to be kept on record.



- The Stock of various Cloths, Sarees etc are not properly maintained. The inventory of the same are not recorded in stock register. The same are kept in gunny bags and the bags are not properly kept in one place. Hence the physical verification of the same could not be made. I Suggest that the separate lables should be affixed on each donated material and the same should be recorded in separate register specifically with respective Lable Nos. From the receipt register , the inventory record of different types of material have to be maintained with reference to the lable Nos. When ever the stock is sold or disposed off, the same is to be recorded in respective Inventory ledger with reference to the lable Nos. affixed on the material. So that proper recording of each types of materials shall be made in stock register and from the stock ledger of each type of material closing stock of each type of material can be ascertained at any time. The details of any material can be verified from the Lable Nos. affixed on the material. For the purpose of inventory control of the said material necessary procedure have to be adopted and implemented.
- In respect of the Occupation of accommodation at **Vedant Bhagta Niwas**, some of the procedural discrepancies observed and my suggestions in respect of the same are as under.
 - It is observed that free accommodation at **Vedant Bhagta Niwas** is usually provided to artist invited for any function of the temple, Guest, and other persons visiting the temple for execution of any type of work. But necessary written permission from the executive officer nott obtained and kept on record. I suggest that for the purpose of Free Accommodation to any person written sanction should be given and a coy of the same should bee given to the Vedant Bhagta Nivas so that any un-authorized accommodation at Bhagta Niwas can be verified.
 - In respect of Credit facility granted to some of the visitors at Vedant Bhagta Niwas, a written permission should be obtained and kept on record. Usually such permission is orally taken but for the purpose of record of the same written sanction should be obtained from authorized person.
- For the purpose of convenience to devotees visiting at the Temple I would like to make following suggestions
 - A Separate Board showing detail location of various Departments of the Temple should be placed at the prominent place so that the devotees can visit the respective department most conveniently.
 - A display Board contenting Name with designation and Mobile No.of the important officers and staff who can help the devotees in any matters should be affixed at the prominent place so that devotee can easily contact such person in case of any type of problems to them.
- Discrepancies observed in respect of the maintenance of Employees records and my suggestion thereon are as under.
 - Attendance Register should be compulsorily signed by every employees on day to day baisis and the salary register should be prepared on the basis of the attendance register.
 - Leave record of the employees are not properly maintained. It is observed that entries in Leave register were not completely made from time to time. The same was incomplete ,therefore it was not possible to verify the same. Some of the errors observed in respect of the recording of leaves of the employees in Leave Register are as under.

Sr. No.	Register Pge No.	Name of the Employee	Remark
01	401	Kshirsagar A.R.	Leave from 28-01-16 to 06-02-16 for 10 days were not recorded in register
02	31	Kokil S.N.	Leave from 01-12-16 to 31-1-16 not



			recorded in register
03	35	Burande P.D.	Leave from 01-12-16 to 31-1-16 not recorded in register
04	41	Kulkarni T.V.	Leave from 01-12-16 to 31-1-16 not recorded in register

- Record of Medical leave and Earned leave register was incomplete. Entries of the earned leave of most of the staff are not recorded in register.
- In the daily attendance register, it is observed that leave of the employees were not recorded on various occasion
- Daily attendance register was not signed by most of the employees, however it is necessary that it should be mandatory for employees to sign the same.

- On Verification of records maintained at **Goshal Department**, my observations are as under

- Stock Register of Cattle Feed was not properly maintained. Opening stock of Pend 150 k.g. and Wheat Bhusa 98 kg. was observed to be not recorded in stock book.
- Consumption of material from 16-9-15 to 30-09-15 and 20/02/16 to 31-03-16 were not recorded in stock register.
- Register showing total Nos. of Cattles in Goshala is not maintained.
- Necessary Tag not affixed on most of the Cows.
- Record of distribution of Milk to various department of the Temple is not properly maintained. I suggest that at the time of delivery of Milk to any department a Pre printed Delivery Memo in duplicate should be prepared and get signed by the department head. One copy of delivery memo should be handed over to respective department. From second copy in the book, entries in Milk Stock Register should be made on daily basis.
- On physical verification of Stock of Cattle Feed at Goshala on 10/08/2017, The difference in stock observed by me were as under.

Sr. No	Particulars	Qty. as per Register (Bags)	Physical Qty (Bags)	Difference Qty. (Bags)	Value
01	Wheat Bhusa	45.00	52	7	5488
02	Habhara kalan	29.40	35	6	6900
03	Goli Pend	14.00	17	3	2775
	Total	88.40	104	16	

From the above details it can be verified that physical stock was more than the book stock hence it can be concluded that proper entries of consumption of stock are not made. I suggest that, the daily consumption of material should be recorded on the basis of total weight taken at the time of issue of material to cattles. I suggest that the difference in stock may be reconciled and the Stock Register may be updated by taking physical stock of every material on a particular day as an opening stock and three after proper entries in stock register should be maintained.

13. During the year under audit Total Payments to works contractors for construction work was made as details given below, however TDS @ 2% of total Bill amount under works Contract as per the provisions of Mvat Act 2002 was not made on the said payments.

Sr No.	Name of the Contractors	Nature of Works	Amount Rs.
01	Synergy SKI Infra Development	Goshala construction	1413128
02	Synergy SKI Infra Development	Vedant Bhakta nivas Canteen Const	1011347
03	Synergy SKI Infra Development	Other construction work	474905
04	Synergy SKI Infra Development	Construction of new Bhakta Niwas	93149136



14. As per direction issued by Hon. High Court against the writ petition No. 8/2012 filed to them a decision of construction of Sanitary Houses in Various Maths were taken by the managing committee meeting dated 16/02/15 vide resolution no. 3 & 4. A cost of one unit of sanitary house was considered at Rs. 1,27,600/-. Besides the construction of the sanitary houses , a decision was also taken that funds for construction of Sanitary Houses shall be granted to various Maths in Pandharpur city subject to full fillment of certain conditions. On verification of accounts the total expenditure incurred by the temple during the year under audit was as under

Sr. No	Particulars	Amount Rs.
01	Direct Construction of Sanitary Houses	14,74,933/-
02	Grant of funds for construction	1,13,28,432/-
	Total Expenditure	1,28,03,365/-

The said expenses has been debited to Income Expenditure Account under the head “**Other Expenses**”. A huge amount of expenditure is incurred towards the activity, hence I suggest that the managing committee should ensure that the constructed sanitary houses in various Maths are under usable condition. All necessary facilities such as electricity and water are available in the place and the devotes are using the facility. For the purpose of the same , I suggest that an employee of the Temple shall be deputed who shall conduct periodical visit to ensure that the same are under usable condition. Other wise the done to whom funds were donated should be asked to refund the fund amount.

15. In the audit report of the F.Y. 2014-15, it was already reported that necessary action could not be initiated in respect of the some resolutions passed in the meetings The details of the same were as under

Page No.	Date of Meeting	Resolution No.	Particulars of Resolution
125	12-03-14	05	Possession to be taken of Bhakta Niwas Building at Survey No 59 and balance construction to be completed. Details of funds received from M.L.A for construction and details of expenses thereof and Balance amount to be enquired.
127	12-03-14	7(8)	Melting of small ornaments received against donation through Government Refinery.
127	12-03-14	7(11)	Employees Rules Regulations and Policy Matters to be decided.
130	25-04-14	12	To take Possession of the property in name of Temple at Yamai Talav
131	25-04-14	14	Melting of small ornaments received against donation through Government Refinery.
138	21-08-14	03	Acquisition of Gosala land at Yamai Talav.
157	17-11-14	09	Acquisition of Immovable Properties at Pandharpur City
162	13-12-14	06	Dress Code for Employees to be implemented

Necessary actions in respect of the above decision of the Board were pending as on date of audit. However I would like to suggest that necessary action may be taken towards fulfillment of decisions taken in Meeting.

16. It is observed that the Solar Plant at Tukaram Bhavan was not in working condition. It was reported that the same is not working quite a long time. The value of **Solar Plant** in the Balance Sheet is shown at Rs. 47.25/- lakhs against which a Government Grant of Rs. 23.63/- lakh was granted.



17. Some of the adverse comments observed by the previous auditor in his report were continuing in the financial year under audit. The same were as under.

- Proper internal check system was not in place. Responsibilities and duties were not well defined to ensure maker-checker concepts.
- Advances to employees to the extent of Rs. 1,73,012/- out of the opening balance were not recovered as the concerned employees had retired. The same need to be written off.
- Provident fund money of employees were still continuing in the books of the trust, which should have been transferred to a separate trust.
- Some of the properties of the Trust are not in the name of the Trust for which action has been initiated by the Samittee. In absence of complete information, we are unable to comment as to amount invested, land area, land location and possession thereof. Some of the properties are not in possession of the Samittee and are subject to litigation and hence not accounted in the books of account.
- The Trust does not provide depreciation on Fixed Assets. All the fixed assets are subject to wear and tear due to its use and efflux ion of time.
- The land admeasuring 3294.3 sq. mtrs.(Survey No. 2392) on which the Temple is situated , is not reflected in the books of account of the Trust. Similarly land on which Tukaram Bhavan is constructed and the land on which Darshan Mandap is constructed are not reflected in the books of accounts.
- Deposits given were subject to confirmation.
- **Trust Fund and Corpus:- Balance Rs. 3,46,68,225/-**

It was observed that under Trust Fund and Corpus as shown in the Balance Sheet the main Trust Fund and Corpus amount was Rs. 3,17,82,889.60/- however it seems that, in any of the earlier accounting years the various **donations received in kind** were wrongly credited under Trust Fund and Corpus A/C instead of income under the head Donation in kind. Hence there are old credit opening balances under the name of various donations received in Kind. The said balances are continuing in the Balances sheet for past many years. Actually the said donations received in kind were not forming the part of the Trust Fund and corpus however it seems that the same were wrongly credited to Trust fund and Corpus instead of showing as a income under Donation in Kind. The details of said accounts are as under.

Sr. No.	Particulars	Amount Rupees
01	Other gift Materials	464976
02	Silver Donation	638085
03	Donation of Copper and Brass	22670
04	Proceeds of Sale of animals	74000
05	Divine Cloths	542084
06	Donation of Electrical Equipments	3 205
07	Donation of Gold	1140315
	Total	2885326

All above donations in kind were the part of the Income of the Trust but wrongly shown and Trust Fund and Corpus. Hence the same may be transferred to Income and Expenditure account under the group Reserve and Surplus with the necessary approval from managing committee.



**SHRI VITTHAL RUKMINI TEMPLE COMMITTEE, PANDHRPUR.
ANNEXURE TO CLAUSE (6) OF GENERAL OBSERVATION REPORT
DETAILS OF DIFFERENCE IN STOCK OF PHOT'S**

ANNEXURE:-1

DATE	SALE BILL NO.	SIZE OF PHOT	AMOUNT AS PER BILL			AMOUNT AS PER STOCK REG.			DIFFERENCE	
			QTY.	RATE	AMOUNT Rs.	QTY.	RATE	AMOUNT Rs.	QTY.	AMOUNT Rs.
29/09/2015	666	28X38	1	600	600	0	0	0	1	600
		09X12	1	75	75			0	1	75
		611X811	1	25	25	8	25	200	-7	-175
		18X23	0	200	0	5	200	1000	-5	-1000
		08X11	0	50	0	1	50	50	-1	-50
14/11/2015	67242	28X38	2	600	1200	0	0	0	2	1200
	67390	24X36	1	400	400	0	0	0	1	400
	67391	8X11	1	50	50	0	0	0	1	50
11/05/2015	647	611X811	2	25	50	1	25	25	1	25
13/07/2015	66201 TO 66204	09X12	9	75	675	7	75	525	2	150
04/09/2015	66531 TO 66532	18X23	2	200	400	1	200	200	1	200
08/10/2015	66718 TO 66720	18X23	2	200	400	1	200	200	1	200
15/11/2015	67104	08X11	3	50	150	1	50	50	2	100
07/12/2015	67217	08X11	1	50	50	0	50	0	1	50
11/12/2015	67227	09X12	2	75	150	0	75	0	2	150



(B) Observations on Construction of New Bhakta Niwas Building.

In respect of ongoing construction of **Bhakta Niwas Buliding** our Observations are as under.

1. It was already reported by me in my Audit Report of F.Y. 2014-15 that some of the conditions as laid down in the **Agreement of allotment of Work Order** were not found to be complied by the contractor till the date of Audit. No any action was found to be taken against the same. The same have been reported as under.
 - a. "**All Risk Policy**" of 30% amount of total work contract work and "**Workers Compensation Risk**" of all the workers appointed under the Contractor from Director of Insurance Maharashtra State Mumbai was not obtained.
 - b. The special condition for **appointment of minimum full time technical staff** by the contractor was not fully complied. Some of the staff as stipulated as per agreement was found to be not appointed till the date of audit. As per the penalty clause of the agreement, necessary penalty for non compliances as stipulated in the agreement was not recovered from the contractor. It was the responsibility of the authorized person to look after the compliances of all the terms and conditions of the agreement before passing of the running Bills of the contractor. But it was observed that the payments were made to contractor without deducting the necessary **penalty amounts** as stipulated in the agreement for various non compliances. We suggest that the time of passing the Running Bills of the contractor, the Architect should be directed to give certificate for compliances of all the terms and conditions of the terms of Agreement and penalty amounts should be recovered from the payment of bill amount on the basis of such non compliances certificate issued by the Architect from time to time.
 - c. The contractor has not given any **undertaking for maintenance of Building as per clause 35(1)** and other terms of tenders as per **clause 35(V)** of tender agreement.
 - d. An Architect was appointed by the Samitee to look after the entire construction activities and passing of the Running Bills raised by the Contractor from time to time. We recommend that a **Monthly Certificate** should be obtained from the Architect that, the construction work is being carried out as per the specification of Terms of tender. All the necessary compliances as per Tender Terms and conditions have been compiled by the contractor and if any non compliance was observed the same shall be separately reported to the managing committee who shall initiate necessary steps to get the thing done from the contractor.
2. The **Schedule of Payments** to be made to the contractor was not mentioned in work order. In my opinion the same should be an integral part of the Work Order and the details of payment schedule must be incorporated in Work Order.
3. On verification of necessary documents on record it is observed that being the construction work was not completed within a scheduled date i.e 01-07-16 due to various reasons , an extension was granted to the contractor up to the period January 2017. Due to some changes suggested by the samitee in original construction plan the Cost of construction was revised and Architect of the trust has submitted the revised estimate of Construction. On verification of the same some of the observations made by me in respect of the Revised Estimate of Architect and other construction matters are as under.



- **Revised Estimate** submitted by the Architect considering the Extra work carried out or to be carried out, he has shown total increase in cost at **Rs. 14062120/- (One Crores forty lakhs Sixty two thousand One hundred Twenty Only)** where as actual increase in cost as per **Excess/Saving statement** annexed to revised Estimate comes to **Rs. 49481447/- (Rupes four crores Ninety four lakhs Eighty One Thousand four hundred forty seven only)**. Summary of Extract of the **Excess/Saving Statement of Architect** is enclosed here with. (As per **Annexure -2**) Hence there is deviation in estimated revised cost as per statement and as per certificate submitted by the Architect. Therefore I am unable to verify the actual amount of Revised Estimated Construction cost.
- The Architect has submitted the **Certificates for Work completed** by the contractor from time, but in his certificate he has shown the original amount of cost of construction as per tender. But the bills submitted by the contractor from time to time are inclusive of extra work carried out by him. Hence architect is supposed to give the separate details of total work carried out against original work order and cost incurred for extra work carried out by contractor separately in his certificate so that the cost incurred against original tender cost and cost of extra work can be separately verified. Payments are made for both original cost as well as extra work cost, but as per the **Certificate of Architect** the entire cost of construction has been considered against original cost of construction, it is not possible to segregate the entire payment towards original work and extra work.
- The following details in respect of Extra work to be carried out by the contractor are not produced before me for verification.
 - Separate details of Extra work as well as Extra Items to be considered and estimated cost thereof. The Architect has submitted revised Estimate in which both original work as well as Extra work and additional items has been included. But separate reports for extra work and additional items have not been submitted.
 - Copy of Resolution passed in the committee meeting approving the Cost of Extra work and extra items was not available for verification.
 - Details of rates of Extra items considered in the estimate , necessary quotations for the supply of the material, and approval of the same were not on record.
 - Revised Worked order considering the extension of time and increase in Cost of Construction along with revised Terms and conditions of Work were not done.
 - Revised Bank Guarantee was not obtained considering the extension period granted and increases in the amount of total cost of construction.

A letter dated 25-11-17 and 11-01-2018 was submitted to the executive officer of the temple in respect of our queries as above, but no any explanation was received till the date of completion of Audit.



**STATEMENT SHOWING WORK WISE EXCESS / SAVING IN CONSTRUCTION COST AS PER
REVISED ESTIMATE OF ARCHITECT**

PARTICULARS OF WORK	PAGE NO.	EXCESS AMT. AS PER CHART	SAVING AMT. AS PER CHART	NET EXCESS/ SAVING AS PER CHART
GROUP-1				
A Wing	15-40	32842782	19074208	13768574
B Wing	27-40	30914534	14408487	16506047
E Wing	40-40	22024073	16665972	5358101
Total (1)		85781389	50148667	35632722

GROUP-2				
C Wing	15-30	37209432	31165935	6043497
D Wing	30-30	52466569	41741489	10725080
Total (2)		89676001	72907424	16768577

GROUP-3				
F Wing	13-25	13966015	18135909	-4169894
OTHERS				
B-1	14-25	491207	0	491207
B-2	15-25	4067	96324	-92257
B-3	16-25	6312466	2974507	3337959
B-4	17-25	0	0	0
B-5	18-25	852299	1728960	-876661
B-6	21-25	349582	1226420	-876838
B-7	22-25	0	733368	-733368
B-8	23-25	0	0	0
B-9	25-25	0	0	0
Total (3)		21975636	24895488	-2919852
GRAND TOTAL (1 TO 4)		197433026	147951579	49481447

COMPARITIVE CHART OF CONSTRUCTION COST AS PER REVISED ESTIMATE OF ARCHITECT.

CONSTRUCTION	GROUP-1	GROUP-11	GROUP-111	TOTAL
Cost Put to Tender	231604405	167527366	115296247	514428018
Actual Cost as per Excess	255449363	170095894	102944881	528490138
Saving statement				
Excess Cost as per Excess	23844958	2568528	-12351366	14062120
Saving statement				
Additional Cost %				2.73

Umesh V. Mishra and Associates,
Chartered Accountant



(U.V. Mishra)

(C) Observation on Income and Expenditures

I have verified the attached Income Expenditure account and my observation on the same have been reported as under.

5. **Vehicle Fuel Repairs and maintenance Expenses** of Rs. 2,13,456/- comprises of Tractor Expenses Rs. 38031/- , Pickup Vehicle Rs. 45082/-, Aactiva Exps 8370/- and Vehicle repairs Rs. 121973.. The Vehicle Log Book for tractor and Pickup Van is not properly maintained. The particulars in the log book were not properly filled. Total fuel filled in the vehicles from time to time was not recorded on Log Book. Periodic verification of the logbook was not done by any authorized officer.

6. **Legal Expenses of Rs. 5,74,877/-** comprises of payment made to the advocates as details given Below towards Professional Charges

Particulars of Work	Name of Advocate	Amount Paid
High Court Legal matter	Neel G. Helekar	1,25,000/-
Suprem Court Matter	Kishoreram	3,00,000/-
Charity Commissioner office Matter	Nitin Habib	65,000/-

TDS @ 10% neither deducted nor paid against the said professional Fees. Copy of Advocate Bill was not on record.

8. **Staff Expenses** debited to Income Expenditure A/C Comprises of Interest on Employees Provident Fund Rs. 9, 93,566/- comprises of following payments

Particulars of Payments	Amount Rs.
Interest paid on Balance in Provident fund account of Ex-Employees	74,654/-
Provision of Interest made on Balance in Provident Fund Account of Employees for F.Y. 2013-14 and 2014-15	9,18,912/-

The Interest paid to the **Ex- employees** on their Provident Fund Balances was calculated on the basis of Individual accounts of the employees maintained in **Manual Register**. But the said register was **not audited from past many years**. There was a **huge difference in Total Balance of Employees provident fund account as per the manual register and that of the provident fund account maintained in the Computer Accounts**. The Balance in provident Fund account as on 31-3-15 as per computer Account was **Rs. 1,27,00,585/-** whereas the Balance as per manual Register was **Rs. 1,44,64,713/-**. There was a difference of **Rs. 17,64,128/-** in the balance of Employees provident fund as per manual register and as per account of employees maintained on computer system. Being the manual record was not audited from past many years, both the balances could not be reconciled from time to time. The payment of both Provident funds Amount and Interest was made on the basis of balances appearing in the manual register which was unaudited hence could not be relied upon.

The provisions for Interest on Employees Provident fund account the years has been Made in books of accounts on accrual basis, but being the accounts of the Temple are maintained on **Cash Basis** of accounting over the period of years, the provision of interest on provident fund account was not as per the standard of accounting. Hence instead of making provision of interest in books of account, the same should have been accounted on the basis of actual cash payment. A yearly calculation sheet of Interest payable on Balance in individual provident fund may be separately

prepared so that at the time of payment of provident fund the total interest payable on employees' provident fund account can be readily available.



I would further like to suggest that the difference in Employees Provident fund account as per manual Register and balances appearing in computer system should be reconciled and the difference thereof should be sorted out.

The above discrepancies in Employees Provident Fund account has been already reported in my audit report for F.Y. 2014-15, but necessary rectification are yet to be made in account in respect of the same..

10. **Nagarpalika Taxes of Rs. 6,47,978/-** were paid in respect of various land and buildings, however the value of the most of the said properties were not reflected in the Balance Sheet of the Temple. We suggest that the market valuation of the all properties belonging to the Temple should be get done and the same should be brought in the Books of Accounts.

13. **Pariwar Devata Donation of Rs. 1,46,46,043/-** was credited to Income and Expenditure account. On verification of the said donations following discrepancies were observed.

- The collections of donation box made as per Panchanama register were found to be deposited directly in the bank account without accounting the same in Cash Book. Actually the same should be accounted in the Cash Book and then deposited in to bank.
- A separate register should be maintained for donation received in foreign Currency.

14. Accrued Interest on Fixed Deposit Receipt No. 1037366 of Ratnakar Bank made on 17-02-15 Rs. 9,34,000/- was not considered in the Income form Interest on Fixed Deposits.

15. It is observed that T.D.S as per Provisions of Income Tax Was not made on following Expenses incurred during the year.

Sr. No	Name of the party	Particulars of Exps	Amount Rs.
01	Avinash B Velapure	Fixing of LED in Ashadhi yatra	1,70,000/-
02	Sara Plast Pvt. Ltd.	Providing Sanitary Houses in Kartik yatra	35,91,000/-
03	Sara Plast Pvt. Ltd.	Providing Sanitary Houses in Magh Yatra	30,91,500/-



(C) Observations on Balance Sheet.

I have scrutinized the Balance sheet of the Temple as on 31-03-2015, and my observations thereon have been reported as under.

01. **Employees Provident Fund:- Balance Rs. 1,50,01,438.50/-**

Single shares of Contributions deducted from the Salaries of Employees from time to time have been Credited under the head "Employees provident fund" under Loans in the Balance Sheet. Interest on the same has been provided up to 31-3-2016. Amount deducted towards provident fund from monthly salary had been deposited in the Savings Bank A/C of Central Bank of India A/C No-2094267948 from month to month. The opening balance in the said account as on 1-4-2015 was Rs. 59,07,138/- and Closing Balance as on 31-03-2016 was Rs. 78,04,799/- that means an average balance of Rs. 58,55,968/- was unnecessarily lying in Saving Bank Account. If the said amount would have been invested in Fixed Deposit with bank than considering 9% interest on F.D. the Trust could have earned interest Income of Rs 6,17,037/- in a year which would have been utilized to pay the interest and provident fund amount of Ex- Employees. The Interest had been provided on Balance in Employees Provident Fund account by debiting the interest amount as an expense however there was a loss of interest income of the trust on this idle fund. Hence I would like to recommend that the provident fund amount lying in savings account should be deposited in fixed deposit with Bank. The suggestion in respect of the same was already made in the audit report of F.Y.2014-15 but the cognizance of the same not taken.

It was also observed that the as on 31-03-2016, the net Balance in Account of Employees Provident fund after deduction of Employees provident fund loan was Rs. 1,72,21,683/- as per manual records maintained for employees Provident Fund account, where as the total net balance in account of provident fund after deduction of provident fund loan amount of staff as per computer accounts as on 31-3-2016 was Rs. 1,03,55,533/-. Hence there was a difference of Rs. 68,66,150/- in the Balance of Employees provident fund account as per manual record and as appearing in Books of Account as on 31-3-16..

The payments to Employees towards provident fund were made on the basis of the balances in provident fund account of the employees as per manual register. The entries in the said manual register were un-audited and could not be said to be reliable and correct unless and until the same are tallied with Balance in account of provident fund maintained on computer account. I recommend that the both the balances have to be reconciled and the Balance in Provident fund account of individual employees should get rectified.

03. **Other Creditors: - Rs. 45,47,660/-**

Under the other creditors Following amounts have been shown

Particulars	Amount Rs.
Suppliers Anamat	8,00,900/-
Security deposit against Rent	5,00,000/-
Security deposit from Building Contractor	70,81,286/-
Provident fund Contribution	1,65,474/-

Among the above balances, the balance of Rs. 165474/- shown under the head Provident Fund Contribution is appearing in account for past many years. The details of the same were not available on record. No any explanation could be offered by the accounts department in respect of the same. Hence the details of the said amount should have to be verified and the same should be correctly shown in account.



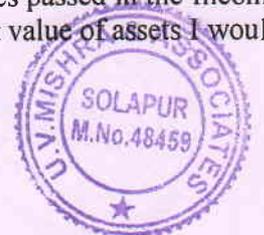
04. Fixed Assets:- Rs. 34,12,65,809.47/-

The total Fixed assets of the Temple as on 31-3-15 comprises of following Assets

Particulars	Amount Rs.
Immovable Properties	25,53,28,273/-
Vehicles	6,71,199/-
Gold and Silver	4,29,92,853/-
Plant and Machinery, Computers, Electrical Equipments Furniture and other Assets	4,22,73,484/-
Total	23,80,43,136/-

In respect of the Fixed Assets as above our observations are as under

- a. Apart from the immovable properties shown as above, there are various other immovable properties like **Agricultural land, land and Buildings** in the name of Temple, but the same were not reflected in the books of Account as reported in earlier years audit report. We suggest that all remaining properties as evident from the record should be taken in the books of account at the market value thereof.
- b. Fixed Assets Register as required to be maintained by the Charitable Trust under the Bombay Public Trust Act was not maintained.
- c. An assets under the Name "**Kayam Saman**" of Rs. 1,70,28,077.08/- has been shown under other assets for a quite long time in the Balance Sheet. However the details of the same were not available on record.
- d. Under the other Assets, a "**Dhanyarup Bhet Vastu**" of Rs 31,35,695/- has been shown in the Balance Sheet. On verification of the same it was observed that due to wrong entry passed in the books of account in the earlier years, the said amount has been wrongly shown under fixed Assets. Actually there were never any stock of material of such amount at close of any of the accounting year, because whatever **Donation in kind of Food Grains** were received were actually consumed in the Annachtra Department from time to time and whatever physical Balance of food grains was there at the close of the financial year was shown under **closing stock of material**. But being the accounting entry of Donation of food grains received in earlier years were debited to the said account, the amount of Rs. 31,35,695/- is appearing in the Assets. I would like to suggest that the said amount should be written off to "**Income and Expenditure Account**" with the approval of Managing Committee in the meeting so as to correct the mistake in accounting made in earlier years. The fact has been already reported in my Audit Report For F.Y. 2014-15 but necessary rectification in account was not made in the accounts.
- e. **Balance of Rs. 51,48,715/-** under the head "**Mahavastra Bhet Vastu**" under other Assets Was shown as on 31-3-2016, however a register showing details of the same were not maintained hence the details of total quantities and value thereof could not be verified. The same were not physically verified by any officer of the Temple during the any time in the financial year. Value of the same is continuing as per the accounting entry passed in the books for the donation received. Some of the items from the stock had been already sold in earlier years, but the value of the same were not deducted from the value of total stock, but the same were taken to income without reducing the value of stock. Hence in the earlier years the surplus in the Income and Expenditure was wrongly shown. The total value shown in the balance sheet as on 31-3-16 is incorrect due to wrong accounting entries passed in the Income and Expenditure accounts of earlier years. Hence to arrive at the correct value of assets I would



like to suggest that **physical inventory of stock of Maharashtra** along with valuation thereof should be taken and correct value as per physical stock valuation should be adopted for Balance Sheet purposes. **Stock register showing inventory of stock** should be maintained and whenever there is sale from the stock, the same should be reduced from the stock lying with the trust. Likewise donation received from time to time should be added in the stock. I had already reported the said observation in my Audit Report for F,Y. 2014-15, but necessary action in the matter was not taken.

- f. Depreciation on the fixed assets wherever applicable has been not provided on assets over the periods of years. Hence the Assets appearing in the balance Sheet are at their **historical cost** value. The value of assets which are not physically available have not been reduced from the total value from time to time. I would like to suggest that there should be physical verification of all assets at least once in a year and the values of assets in the Balance sheet should be updated every year after due physical verification.
- g. During the year under audit an additional construction of Rs. 10,11,347/- was made towards **Vetdant Upahar Griha Canteen**, however necessary work order was not prepared for the same.

05. Investments:- Rs. 99,36,78,157/-

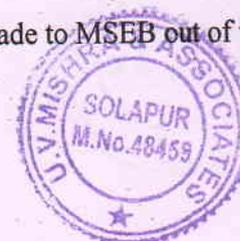
The entire Investment as above have been made in **Fixed Deposits with various Banks**. Accrued interest on the same had been provided on the same as per certificates issued by the banks. The Balance in account as on 31-3-15 was Rs. 94,90,49,401/- . Hence there is increase in the Investment of a considerable amount during the year.

06. Deposits:- Rs.7,18,701/-

The total Deposits as shown in the Balance Sheet comprises of following deposits.

Sr. No.	Particulars of Deposits	Amount Rs.
01	M.S.E.B. Deposits including Temporary Deposits	6,35,017/-
02	Yatra Phone Deposits	20,345/-
03	Gas Deposit	9,000/-
04	M.T.D.C Deposits	30,000/-
05	BSNL Deposits	24,339/-

On verification of the deposits as above, it was observed that the **M.S.E.B. Deposits and Yatra Phone Deposits** comprises of **Temporary Deposit** paid to M.S.E.B. from time to time over the period of years for the purpose of temporary electricity connections in the Yatra on several occasions. However the same were neither claimed nor details of the same were enquired with the M.S.E.B. authorities after completion of Yatra and disconnection of Electricity supply. Balances of the deposits were nor confirmed with the concerned authorities from time to time. The deposit amount might have been adjusted towards electricity bills of yatra but necessary accounting entries remained to be passed in the accounts. Hence the deposit amount is continuing years to year for past more than three years. The said deposit amount balance as appearing in the balance sheet is incorrect and the necessary confirmation and reconciliation of the same is required. I would like to suggest that the balances of deposit should be confirmed with the concerned authorities and difference in the balances of the same should be written off to Income and Expenditure Account. I would like to further suggest that a separate register should be maintained for the purpose of such type of temporary deposits and follow up of the same should be made with concerned authorities. Necessary accounting entries in the books of Accounts should be made for adjustment of actual bills made from the deposits. During the year under audit, Temproyry Deposit of Rs. 79,800/- was made to MSEB out of which



amount of Rs. 67,270/- was taken refund, but the balance amount of Rs. 12,530/- is still pending in the account. The details of the same are required to be enquired. Likewise a temporary Telephone Deposit of Rs. 1,04,742/- was made with BSNL out of which an amount of Rs. 80,403/- was refunded from the authority but the details of remaining amount of Rs 24,339/- was not available. The necessary details of the same have to be obtained from concerned authorities and required accounting entries should be made in books of account. Otherwise the said amount shall un-necessary appear in the Deposit amount.

07. Loans and Advances:- Rs. 1,16,57,803/-

Total Loans and Advances as on 31-3-16 comprises following amount of advances.

Sr. No.	Particulars of Advances	Amount Rs.
01	Advance for Expenses	4,76,540/-
02	Amounts recoverable from Staff	12,577/-
03	Tax Deducted at Source (TDS) Recivables	60,70,884/-
04	Staff Advance	35,700/-
05	Diwali Advance to Staff	1,96,950/-
06	Loans to staff against Provident Fund	47,72,316/-
07	Old Balance in Staff Provident Fund	4,88,836/-
08	Old Advances to various Parties	80,540/-

In respect of the Loans and Advances as above shown as on 31-3-15 in the Balance Sheet, my **Observations** are as under.

- a. Advances paid to following persons were outstanding for **more than 3 years**.

Sr. No.	Name of the persons	Amount Rs.
01	Upadhye	6,000/-
02	M.V. Kate	6,000/-
03	Sadashiva Gaikwad	10,000/-
04	Salve	4,500/-
05	Subhash Chavan	33,000/-
06	Naveen Interior	21,040/-
	Total	80,540/-

It was reported that the above advances were made to respective **contractors** towards work to be executed by them, however the contractors were not submitted their final Bills for work done by them hence the part of the advance amount remained to be adjusted against expenses and appearing as an advance in the name of the contractors. I had already suggested in my audit report for F.Y. 2014-15 that the said amount of advances if not recoverable should be written off in the Income and Expenditure Account with the necessary approval from the managing committee. Necessary action may be taken in the respect of the same.

- d. Balance in **Amount recoverable from Staff** as on 31-3-15 was Rs. 35,572/- for more than three years. However the amount of Rs. 22,995/- was recovered on account during the year. Balance amount of Rs. 12,577/- should be recovered from respective staff or if not recoverable the same may be written off.



- e. Out of the Amount of **Tax Deducted at Source (TDS) Rs. 59,51,456/-** is receivable for a period **more than 5 years**. I had already reported the same in my audit report for F.Y. 2014-15 that no any follow up seems to be made with Income Tax authorities for the refund of such a huge amount. A Huge amount of funds of the Temple have been blocked in the tax recoverable from **Government authorities**. Actually it is the practice of the Income Tax Department to issue refund of tax excess paid by the assesseees as early as possible, hence necessary enquiry to be made with the Income tax Department of the reasons for which the refund is pending for such a long time.
- h. **An old advance of Rs. 10,000/-** was out standing from **Hiten Asar** The details of the same were not made available. The same should be recovered from the respective staff.
- i. Out of total **Diwali Advance paid to Staff**, an amount of **Rs. 1,96,950/-** was outstanding as on 31-3-16. Out of the said advances the old advances outstanding from some of the staff members were as under. The same were remained to be recovered from salary of the said staff.

Sr. No	Name of the Staff	Amount Rs.
01	Ankush Supe	3000
02	Uday Mahadeokar	1650
03	Eknath Pimplenerkar	2400
04	Kalawati Salunke	750
05	Chaya gaonkare	2550
06	Manik Bhosale	1800
07	Manik Misal	3600
08	Shankar Mali	1500
09	Sajjan Sathe	3450
	Total	20900

The Diwali advances were subject to recovered from monthly salary of the staff, however the accounts department failed to deduct the same from time to time. The amount of all above old outstanding amounts should be recovered from the respective staff from salary or other payment due to them and accounts department should be made responsible for the same.

- j. **A Provident Fund Loan of Rs. 47,72,316/-** was outstanding from Staff as on 31-3-2016. As reported in the audit Report for F.Y. 2014-15 recovery was not made from following staff towards old loan outstanding in their name

Sr. No.	Name of the Staff	Amount Rs.
01	Ashok Waghmare	24,500/-
02	Dattatray S. Jadhav	12,440/-
03	Manik Bhosale	45,000/-
04	Manik Misal	24,000/-
05	Yamuna Nawale	11,000/-
06	Vasant Raut	20,564/-
	Total	137504

In the year under audit the above amounts outstanding from the staff, were adjusted against the Interest payable to staff on Provident Fund. However being the necessary record of Interest payable to staff as on audit date was not available, the balance in account of interest payable to above staff could not be verified.

- k. An old Balance of **Provident Fund Rs. 4,88,836/-** as shown in the Balance Sheet was appearing for quite a long time, however the details of the same were not available on record. The nature and amount from whom the same was recoverable was not explained. It is Suggested that the details of the same should be find out and the same should be properly shown in the Balance Sheet.

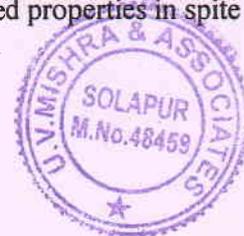


1. Among the **Bank Balances** in various bank accounts a heavy balance were kept in the account of **Central Bank A/C No. 2094251767 and A/C No. 2094267848**. The Average balance in the A/C was more than **Rs.50 Lacs** but even though suggested in my audit report of F.Y. 2014-15, the excess balance was not deposited in Fixed Deposit account during the year. The Temple had loosed interest on such a huge balance being the rate interest on saving account is very less. If the excess balance in bank account would have been deposited in **Fixed Deposits** with bank, a considerable amount of interest could have been earned by the Temple. We would like to suggest the Temple should request the bank that a balance in saving or current account lying **beyond a specific limit should be automatically deposited in fixed deposit** and when ever the balance in saving or current account falls below specified limit the amount should be again transferred from **F.d. account to saving or current account** so that maximum interest income can be earned by the Temple on its Bank Balances and the funds shall not be lye in bank idle. Such facilities are provided by Bank to the customers. The Balance in Central Bank of India A/C No 2094234541 Rs. 5,88,458/- and State Bank of India A/c No 11414770322 Rs. 275605/- was remain un utilized for the entire year. The same could have been deposited in fixed deposit account to earn interest income on them. All the bank were reconciled and confirmed.

Conclusion

On the basis of verification of necessary books of accounts, documents, existing working procedures, overall management and administrative system I would like submit my conclusion on the same as under.

- a. Overall working system and procedures of the Trust have been considerably improved but the same have to be more strengthened with the inclusion of professional staffs in the team of personnel. Internal control procedures are in existence but it is required that the proper training and motivation is required to be given to the staff to follow up the said procedures in their day to day working.
- b. Existing administration in the trust is very good. There is proper control over the personnel and infrastructure of the Trust. The services to devotees are satisfactory. The committee of the trust is making continuous efforts to improve the services to the devotees. Services like **on line darshan booking, online donation, on line accommodation booking services** have been recently introduced by the trust for the benefit of the devotees.
- c. There is proper control over day to day financial transactions but in order to overcome some of the discrepancies in day to day working as reported in our audit report it is necessary to appointment of qualified professional staff to look after day to day financial matters and control thereof by implementing financial control system.
- d. In my opinion there should be monthly **Management Information Reporting System** through which the management could have necessary input on various aspects of day to day working system and on the basis of the same necessary policy decisions and financial decisions could be taken. In order to implement the reporting system it is necessary to develop format of reporting in which the various departments in the trust should report.
- e. The efforts of the management towards taking physical possession of various landed property of the trust over the various places of the state are quite appreciable. It was observed that most of the agricultural lands scattered on various locations of the state have been already under the possession of the trust and rental income from the same are coming to the trust. The management is striving hard to take the possession of remaining landed properties in spite of the various hurdles in the said process.



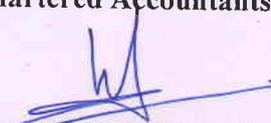
- f. The management has implemented computerized system to control financial transactions, and services to devotees but in my opinion the scope of the same have to be expanded to gain better control over the day to day working system and transparent services to devotees.

I would like to thanks to the management of the trust, all the staff members specially the accounts staff for their co-operation and support during the course of my audit.

Place :- Solapur

**For: - Umesh V. Mishra and Associates,
Chartered Accountants,**

Date :- 24/03/2018


**(Umesh V. Mishra)
Proprietor
M. No. 48459.**



Audit Report

Accounting Year

01.04.2016 to 31.03.2017

Shri.Vitthal Rukmini Mandir
Samittee,Pandharpur

C.M.Doshi & Co.

Chartered Accountants

Hira Building, Station Road,

Pandharpur Dist - Solapur.

Ph No.[02186]223460,222954

(22)



C. M. Doshi & Co.
Chartered Accountants

- 4) The Balance Sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of account.
- 5) In our opinion and to the best of our information and according to the explanation given to us and shown by books of trust, the said accounts subject to our observations given in annexure and Notes to Accounts, gives true and fair view :-
- In case of Balance Sheet of the state of affairs of the Trust as at 31.03.2017.
 - In case of Income & Expenditure Account of the Surplus of trust for the year 2016-17.

Date: 12 SEP 2018

Place: Pandharpur



For C. M. Doshi & Co.,
Chartered Accountants


CA. C. M. Doshi
Proprietor (M.No. 017320)



C. M. Doshi & Co.
Chartered Accountants

REPORT OF AN AUDITOR RELATING TO ACCOUNTS AUDITED UNDER SUB-SECTION (2) OF SECTION 33 & 34 OF THE MAHARASHTRA PUBLIC TRUST ACT, 1950 READ WITH RULE 19 OF THE MAHARASHTRA PUBLIC TRUST RULES, 1961.

Name of the Trust : Shri Vitthal Rukmini Mandir Sammittee ,Pandharpur.
Registration No. : PTA/1285/125/35

For the year ending on 31st March 2017.

Sr. No.	Particulars	Remarks
(a)	Whether accounts are maintained regularly and in accordance with the provisions of the Act and the rules;	Yes
(b)	Whether receipts and disbursements are properly and correctly shown in the accounts;	Yes
(c)	Whether the cash balance and vouchers in the custody of the manager or trustee on the date of the audit were in agreement with the accounts;	Yes
(d)	Whether all books, deeds, accounts, vouchers or other documents or records required by the auditor were produced before him;	Yes
(e)	Whether a register of movable and immovable properties is properly maintained, the changes therein are communicated from time to time to the regional office, and the defects and inaccuracies mentioned in the previous audit report have been duly complied with;	No
(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 object or purpose other than the object or purpose of the trust;	No
(h)	The amounts of outstanding for more than one year and the amounts written off, if any	The details of the same have been submitted in the audit observation Report
(i)	Whether tenders were invited for repairs or construction involving expenditure exceeding Rs.5,000;	No, It is the policy of the trust to invite tenders for repairs or Construction involving expenditure exceeding Rs.3,00,000/-
(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;	No





C. M. Doshi & Co.
Chartered Accountants

(l)	Any special matter the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner;	Yes, Please refer Part of Observation of Audit Report .
(m)	All cases of irregular, illegal or improper expenditure or failure or omission to recover moneys or other property belonging to the public trust or of loss, or 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 miss-application or any other misconduct on the part of the trustee or any other person while in the management of the trust.	No
(n)	Whether the budget has been filed in the form provided by rule 16A.	No
(o)	Whether the maximum and minimum number of the trustees is maintained;	During the year as per Maharashtra Gazette notification dated 12/06/2015 temporary committee of 2 members had been established. these 2 members are 1) District collector and 2) Karyakari Adhikari of Shri Vitthal Rukmini Mandir Sammittee
(p)	Whether the meetings are held regularly as provided in such instrument;	Yes
(q)	Whether the minute book of the proceedings of the meeting is maintained;	Yes
(r)	Whether any of the trustees has any interest in the investment of the trust;	No
(s)	Whether any of the trustees is a debtor or creditor of the trust;	No.
(t)	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.	See our observations.

Date: 12 SEP 2016

Place: Pandharpur.



For C.M. Doshi & Co.,
Chartered Accountants

CA. C. M. Doshi
Proprietor (M.No.017320)



C. M. Doshi & Co.
Chartered Accountants

AUDITOR'S REPORT

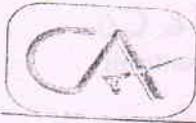
To,
The Chairman,
Shri Vitthal Rukmini Mandir Sammittee,
Pandharpur - 413304

As per letter of charity Commissioner, Maharashtra state dated 15/05/2018 and reference No.PTA/1317/2116/Letter No.332/KA.16, We have conducted audit of Shri Vitthal Rukmini Mandir Sammittee, Tal - Pandharpur, Dist - Solapur as at 31st March, 2017.

- 1) These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain the reasonable assurance about whether the financial statements are free of material misstatement. 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 the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.
- 2) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.
- 3) In our opinion, proper books of accounts have been kept by trust so far as it appears from our examination of these books.



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C. M. Doshi & Co.
Chartered Accountants

THE MAHARASHTRA PUBLIC TRUST ACT, 1950
SCHEDULE IX-C

(Vide rule 32)

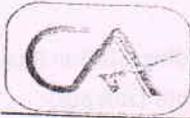
STATEMENT OF INCOME OF THE PUBLIC TRUST LIABLE TO CONTRIBUTION
FOR THE YEAR ENDING 31ST MARCH 2017.

Name of the Trust : Shri Vitthal Rukmini Mandir Sammittee ,Pandharpur

Registration No. : PTA/1285/125/35

Sr. No.	Particulars	Remarks
I	Income as shown in the Income and Expenditure Account (Schedule IX).	Rs. 25,98,53,822/-
II	Items not chargeable to contribution under section 58 and rule 32-	
i)	Donations received from other public trust and Dharmadas.	Nil
ii)	Grants received from Government and local authorities	Nil
iii)	Interest on Sinking or Depreciation Fund	Nil
iv)	Amount spent for the purposes of secular education.	Nil
v)	Amount spent for the purpose of medical relief.	Nil
vi)	Amount spent for the purpose of veterinary treatment of animals.	Nil
vii)	Expenditure incurred from donations for relief of distress caused by scarcity, drought, flood, fire or other natural calamity.	Nil
viii)	Deduction out of income from lands used for agricultural purpose- a) Land Revenue and Local Fund Cess b) Rent payable to superior landlord c) Cost of production if lands are cultivated by the trust.	Nil
ix)	Deductions out of income from lands used for non-agricultural purposes- a) Assessment, cesses and other Government or municipal taxes. b) Ground rent payable to the superior landlord.	6,57,556 4,41,315





C. M. Doshi & Co.
Chartered Accountants

	c) Insurance premium. d) Repairs at 10% 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 one per cent of such income.	Nil
xi)	Deductions on account of repairs in respect of buildings not rented and yielding no income, at 10 per cent of the estimated gross annual rent.	Nil
	Gross Annual Income Chargeable to Contribution	Rs. 25,87,54,951/-

"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."

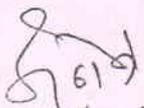
Date: 12 SEP 2018

Place: Pandharpur.



For C.M. Doshi & Co.,
Chartered Accountants

CA. C. M. Doshi
Proprietor (M.No.017320)


Executive Officer,
Shri Vithal ... Committee

(104)

C.M. Doshi & Co.
Chartered Accountants

Hira Building, Station Road,
Pandharpur (Solapur)
Phone (02186) 223460,222954

Schedule IX

Vide Rule 17(i)

Registration No.: PTA/1285/125/35

Name of the Public Trust : Shri. Vitthal Rukmini Mandir Samittee , Pandharpur

Income & Expenditure Account For the year 2016-17

Expenditure	Sch. No.	Rs	Income	Sch. No.	Rs.
To Expenses in respect of Properties			By Rent -		
Rates, Taxes, Cesses	E	6,97,556	(Accrued)		
Repairs & Maintenance	F	45,20,872	(Realised)	A	9,82,273
Salaries			By Interest -		
Insurance			(Accrued)	P	7,50,29,750
Depreciation (by way of			(Realised)	B	9,73,643
Provision or adjustment)			On Securities		0
Other Expenses			On Loans		0
To Establishment Expenses	G	1,06,28,439	By Dividend		0
To Remuneration to Trustees			By Donation in Cash or Kind	C	13,74,71,640
To Remuneration (In the case of a Math)			By Grants		1,34,000
to the head of Math including his			By Income From Other Sources	D	4,52,62,516
household Expenditures, if any			By Transfers from Reserves		
To Legal fee					
To Audit fee		60,969			
To Contribution and fees		30,000			
To Amount Written off					
a) Bad debts					
b) Loan Scholarships					
c) Irrecoverable Rents					
d) other items					
To Miscellaneous Expenses					
To Depreciation					
To Amounts Transferred to Reserve					
or specific funds					
To Expenditure on objects of the Trust -					
a) Religious	H				
Staff Salaries & Allowance	i	3,55,27,078			
Prasad & Other Material Expenses	ii	2,98,25,514			
Annachatra Expenses	iii	49,46,408			
Pooja Expenses	iv	25,72,330			
Yatra, Utsav & Other Cultural Expenses	v	10,65,212			
Goshala Expenses	vi	19,99,995			
Machinery Repairs & Other Expenses	vii	20,82,380			
Administrative Expenses	viii	19,14,066			
Wari Expense	ix	78,30,409			
Donations	x	48,21,637			
Other Expenses	xi	55,25,986			
b) Educational					
c) Medical Relief					
d) Relief of Poverty					
e) Other charitable objects					
To Surplus carried over to		14,58,04,971	By Deficit carried over to		
Balance Sheet			Balance Sheet		
Total Rs.		25,98,53,822	Total Rs.		25,98,53,822

Place : Pandharpur
Date :

As per Our Audit Report of Even Date

For C.M. Doshi & Co.
Chartered Accountants



C.M. Doshi
FRN No. 102706W
M.No. 617320

Trustees :

[Handwritten signature]

Executive Officer,

Shri. Vitthal Rukmini Mandir Samittee

Pandharpur

Schedule- A

Rent

Particulars	Amount	Amount
Rent Realised		9,82,273
Agricultural Land	8,78,273	
Videocon Canteen Rent	1,04,000	
Total		9,82,273

Schedule- B

Interest Realised

Particulars	Amount	Amount
- Saving Accounts Interest		9,73,643
Total		9,73,643

Schedule- C

Donation

Particulars	Amount	Amount
Donation In Kind		46,49,433
- in Gold	25,89,120	
- in Silver	8,60,481	
- Mahavastra	11,99,832	
Online Donation received		8,12,767
Annachtra Donation		4,99,361
Donation in Cash (Receipt Book)		3,24,90,764
Donation by Money Order		2,16,583
Donation in Cash (Donation Box)		9,85,52,364
Other Donation		1,49,013
- Palkhi Sohala	1,35,748	
- Goshala Donation	13,265	
Foreign Currency Donation		1,01,355
Total		13,74,71,640



Schedule- D

Income from other Sources

Particulars	Amount	Amount
Collection of Ladu		2,63,91,300
- Bundi Ladu	2,18,80,875	
- Rajgira Ladu	45,10,425	
Collection from distribution Gomutra		10,470
Chandan Powder Collection		71,100
Janave Collection-		12,000
Dairy Collection		4,700
Dudh Collection		61,720
Dnyaneshwari Collection		2,005
Photo Collection		7,91,250
Barve Book Collection		3,800
Shenkhat Collection		43,000
Scrap Collection		99,700
Form Collection		1,29,000
Other receipts		4,61,445
Penalty Amount recovered		10,000
Telecast Income		13,20,000
Other Religious Activity Income		95,58,766
- Chandan Uti pooja Collection	21,70,156	
- Nitya Pooja Collection	39,75,000	
- Nityopchar Collection	12,000	
- Vithobha Vidhi Upchar Collection	34,01,610	
Tukaram Bhavan Collection		50,000
Bhatka Niwas Collection		3,17,995
Bhajan and Kirtan Rental Income (saptah)		2,24,215
Vedant Bhakta Niwas		33,91,600
Videocon Bhakta Niwas		23,08,450
Total		4,52,62,516

Schedule- E

Rates & Taxes

Particulars	Amount	Amount
Property Tax or Agricultural Tax		6,97,556
Main and other Temples Property Tax	4,20,939	
Survey No.59 , Agricultural Tax	22,576	
Bhakta Niwas MTDC Property Tax	2,24,089	
Bhakta Niwas MTDC Agricultural Tax	29,952	
Total		6,97,556



Schedule- F

Repairs and Maintenance

Particulars	Amount	Amount
Repairs and Maintenance of Bhakta Niwas		45,20,872
Repairs (Mandir Puratatva Vibhag)	33,11,800	
Building Repairs and maintenance	1,77,314	
Bhakta Niwas MTDC Maintenance Expenses	33,484	
Vedant Bhakta Niwas Maintenance Expenses	4,40,048	
Videocon Bhakta Niwas Maintenance Expenses	7,235	
Tukaram Bhavan Maintenance Expenses	2,100	
Repairs and Maintenance of Vishnu Pad	2,98,891	
Structural Expenses	2,50,000	
Total		45,20,872

Schedule- G

Establishment Expenses

Particulars	Amount	Amount
Electricity Bills		1,06,28,439
Bhakta Niwas MTDC Rent	81,41,098	
Repairs and Maintenance of Electrical gadgets	16,00,000	
Railway Lease charges Paid	4,46,026	
(Total leave charges Rs.1,54,46,041 for 35 years. Praportionate lease rent debited for One year)	4,41,315	
Total		1,06,28,439

Schedule- H

Religious Expenses

Particulars	Amount	Amount
i) Staff Salaries and allowance		3,55,27,078
- Salary and wages	3,33,15,933	
- Gratuity	14,21,235	
- Interest on PF (Paid)	7,89,910	
ii) Prasad & Other Material Expenses		2,98,25,514
- Consumption of Material for Bundi Ladu		
LPG Gas Consumption	1,00,409	
Oil Consumption	1,19,12,261	
Diesel	15,05,170	
Sugar	44,09,300	
Harbara Dal	80,64,549	
Other Material	2,77,825	
- Labour Charges	9,20,000	
- Rajgira Ladu	26,36,000	



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iii) Annachattra Expenses		49,46,408
iv) Pooja Expenses		25,72,330
- Nityopachar Expenses	9,90,934	
- Chandan Uti Pooja	67,824	
- Nitya Pooja Expenses	1,03,886	
- Padya Pooja Expenses	6,47,608	
- Pariwar Devta Pooja Expenses	7,62,078	
v) Yatra ,Utsav & Other Cultural Expenses		10,65,212
- Ganapati Utsav	2,05,745	
- Gokul Atstami	29,066	
- Navratra	4,57,096	
- Rangpanchami	19,370	
- Vitthal Rukmini Vivah Sohla	33,505	
- Other Utsav Expenses	92,680	
- Palakhi Sohla	2,27,750	
vi) Goshala Expenses		19,99,995
vii) Machinery Repairs & Other Expenses		20,82,380
- C.C.T.V. and Computer Expenses	3,23,760	
- Generater Repairs	11,671	
- Scanner, Lift Other Repairs	17,46,949	
viii) Administrative Expenses		19,14,066
- Uniform Expenses	63,869	
- Telephone and Mobile Expenses	1,52,806	
- Vehicle Expenses	1,17,040	
- Advertisement for Tender	2,95,100	
- Printing and stationary	4,73,883	
- Travelling Expenses	2,17,421	
- Devotee's Insurance Expenses	3,51,000	
- Medical Expenses	86,071	
- Other Administative Expenses	1,56,876	
ix) Wari Expenses		78,30,409
- Ashadi Wari	36,41,549	
- Kartiki Wari	22,90,247	
- Chaitri Wari	7,79,115	
- Magh Wari	11,19,498	



x) Donation		48,21,637
- construction of sanitary houses	22,21,637	
- Kavye pradeshik Pani Purvatha Yojana	26,00,000	
xi) Other Expenses		55,25,986
- Bank commission	22,374	
- Patrol Expenses	14,071	
- Diesel Expenses	83,080	
- Postage	33,898	
- Photo Lamination	8,70,209	
- Other Administrative Expenses	8,466	
- New Plants Purchases	2,300	
- Shednet Expenses	26,981	
- Other Library Expenses	21,205	
- opening Balance of Mahavastra written off	44,43,402	
Total		9,81,11,015



C.M. Doshi & Co.
Chartered Accountants

Hira Building, Station Road,
Pandharpur (Solapur)
Phone (02186) 223460, 222954

The Bombay Public Trust Act, 1950

Schedule VIII
Vide Rule 17 (I)

Registration No.: PTA/1225/125/35

Name of the Public Trust : Shri. Vitthal Rukmini Mandir Samittee , Pandharpur
Balance Sheet as on 31/03/2017

Funds & Liabilities		Sch. No.	Rs	Assets		Sch. No.	Rs.
Trust Fund or Corpus		I	3,46,68,225	Immovable Properties		N	53,78,59,470
Other Earmarked Funds		J	8,51,87,549	Movable Properties		O	8,20,04,304
Loans				Investments		P	84,98,16,411
- From Trustee			0	Current Assets & Loans and Advances			
- From Others		K	1,48,58,535	Deposites		Q	7,05,902
(Providend fund Contribution)				Loans and Advances		R	57,68,353
Current Liabilities and Advances				Cash in Hand			1,76,390
- For Anamat (Deposit) Received		L	14,57,700	Bank Accounts		S	1,69,53,418
- For Security Deposite		M	1,22,22,726	Stock in Hand		T	57,73,074
				Other Current Assets		U	2,27,29,147
Income & Expenditure A/c				Income & Expenditure A/c			
As per Last B/s	1,22,75,86,763			As per Last B/s			
Add: Surplus as per I&E	14,58,04,971			Add: Deficit as per I&E A/c			
Total	1,37,33,91,734		1,37,33,91,734	Total			
Total			1,52,17,86,469	Total			1,52,17,86,469

The above B/S. to the best of our belief contains a true account of the funds & liabilities & the property and assets of the trust.
Place : Pandharpur

Trustees:

Date : 12 SEP 2013



As per Our Audit Report of Even Date
For C.M. Doshi & Co.
Chartered Accountants

(Signature)
C.M. Doshi
FRN No. 102706W
M.No. 017320

(Signature)
Executive Officer,
Shri Vitthal Rukmini Mandir Samittee
Pandharpur

Schedule- I

Trust Fund

Particulars	Amount	Amount
Balance As per last Balance Sheet		3,46,68,225
Total Trust Fund		3,46,68,225

Schedule- J

Other Earmarked Fund

Particulars	Amount	Amount
Balance As per last Balance Sheet	7,85,55,949	
Less: Government Grant witten off with respective asset	23,62,500	
	7,61,93,449	
Add : Other Earmarked Funds received in this year		
- Online Specific Donation (<i>Annachatra</i>)	2,40,000	
- Online Specific Donation (<i>Kayam Denagi</i>)	25,500	
- Goshala Donation Received	2,42,000	
- Timebound donation for <i>Mahaprasad</i>	9,00,001	
- <i>Annachatra</i> Donation Received	75,86,599	
		8,51,87,549
Trust and Other Earmarked Funds		15,45,23,998

Schedule- K

Employees Providend Fund Contribution		
Balance As per last Balance Sheet (As per list)	1,50,01,439	
Add : Other PF Balance (not defined List)	1,65,474	
Add : PF Contributions received from employees	20,86,856	
	1,72,53,769	
Less: Repayment of PF to employees	23,95,234	
Total Employees Providend Fund Contribution		1,48,58,535

Schedule- L

<i>Anamat</i> (Deposit) Received		
Balance As per last Balance Sheet	13,00,900	
Add : Received during the year	17,12,060	
	30,12,960	
Less: Repaid during the year	15,55,260	
Total <i>Anamat</i> (Deposit) Received		14,57,700

Schedule- M

Security Deposite

Name of party	Opening	Received	Repaid	Closing Amount
- Nitin and Co.	1,01,105		1,01,105	0
- Neha alican sevicees pvt ltd	9,34,000	1,09,046		10,43,046
- Shankardada Industries Deposite		3,28,079	1,55,400	1,72,679
- Synergy S.K.I (Additional)		1,56,907		1,56,907
- Synergy S.K.I	60,46,181	46,18,925		1,06,65,106
- Sparklink Enterprises		1,84,988		1,84,988
Total	70,81,286	53,97,945	2,56,505	1,22,22,726

SHIRCO
NO. 17320
MCH

Schedule- IV

Immovable Properties

Particulars	Opening Balance 01/04/2016	Purchases/Cons tructed During the year	Deletion/Writte n off During the year	Closing Balance 31/03/2017
Immovable Properties				
Sr No.59 New Bhatniwas Building WIP	16,10,34,404	28,05,36,813		44,15,71,217
Gopalpur Building	54,31,884			54,31,884
Goshala Building	4,77,403			4,77,403
Sr.No.59 Purchase Cost Building Cost	39,42,530			39,42,530
Vedant Bhavan Building	6,22,86,191	10,500		6,22,96,691
Vedant Bhavan Canteen	1,59,65,639			1,59,65,639
Solar Plant	14,65,222			14,65,222
Skywalk Bridge (Uddanpul)	47,25,000		23,62,500	23,62,500
Grand Total	25,53,28,273	43,46,384	23,62,500	43,46,384
		28,48,93,697	23,62,500	53,78,59,470

Schedule- O

Movable Properties

Particulars	Opening Balance 01/04/2016	Purchases/ Received During the year	Deletion/Writte n off During the year	Closing Balance 31/03/2017
Vehicle				
Activa				
Auto Rickshaw	65,525			65,525
Auto Rickshaw MH12 T5254	43,615			43,615
Pick up Van	68,055			68,055
Ambulance	4,94,004			4,94,004
Gold and Silver	3,29,607			3,29,607
Gold and Silver (Donation Received) (* Value as per Valuation on the date	4,29,92,853	34,49,601		4,64,42,454
Furniture and Fixtures				
Other Donation received in Kind	13,96,957			13,96,957
Articles received in Kind	1,70,28,077			1,70,28,077
Calculator	9,494			9,494
Wheat grinding Generator	33,566			33,566
Telephone system	16,66,000			16,66,000
Tambe or Pital Articles	1,11,457			1,11,457
Foodgrains Donations	83,912			83,912
Neon (Light) Board	31,35,695		31,35,695	0
Note counting Machine	3,03,427			3,03,427
Books	2,92,875			2,92,875
Mahavastra Articles	18,171			18,171
Television	51,48,715	11,99,832	57,91,277	5,57,270
Shed for Ladu Production	3,25,935			3,25,935
walky-talky Set	1,08,635			1,08,635
Electrical Gadgets	22,53,070			22,53,070
Electrical Stores	34,54,783			34,54,783
Electrical Gadgets (Donation received)	13,49,241			13,49,241
Computer	63,119			63,119
Computer and Fax and xerox machine	8,86,570			8,86,570
Software Purchases	4,22,277			4,22,277
CCTV camera Purchases	8,24,594			8,24,594
Other furniture and fixtures	1,40,132			1,40,132
Fabricated iron bridge	25,14,013			25,14,013
Cupboard	7,02,769			7,02,769
Grand Total	8,62,81,843	46,49,433	89,26,972	8,20,04,304



Schedule- P
Investments

Name of Bank	Opening F.D. Balance	Additional FD	Interest Accrued	TDS	Withdrawn F.D.	Closing F.D. Amount
Canara Bank	8,00,52,849		59,02,603			8,59,55,452
Central Bank of India (PF)		1,69,00,000	11,28,099			1,80,28,099
Bank of Maharashtra	3,51,59,405		28,09,152		2,64,97,383	1,14,71,174
Ratnakar Bank Ltd	9,34,000					9,34,000
Central Bank of India	66,35,89,955	0	4,97,59,578	3,493	15,97,53,312	55,35,92,728
State Bank of Hyderabad	21,39,41,948		1,54,30,318	15,18,044	4,80,19,264	17,98,34,958
Total	99,36,78,157	1,69,00,000	7,50,29,750	15,21,537	23,42,69,959	84,98,16,411

Schedule- Q
Deposites

Name of party	Opening	Given	Received	Closing Amount
- Ashwini Gas Company	9,000			9,000
- M.S.E.B	6,35,017	64,450	77,249	6,22,218
- B.S.N.L.	44,684			44,684
- M.T.D.C.	30,000			30,000
Total	7,18,701	64,450	77,249	7,05,902

Schedule- R

Loans and Advances

Name of party	Opening	Given	Received	Closing Amount
- Anamat (As per List)	12,577		2,000	10,577
- Advance (As per List)	80,540	7,32,700	5,92,700	2,20,540
- Employees Advance (As per List)	35,700	4,21,080	3,06,280	1,50,500
- Other Advance List	1,96,950	2,14,900	2,39,350	1,72,500
- P.F. Loans to Employees	47,72,316	12,71,434	13,18,350	47,25,400
- Opening balance P.F. Loans	4,88,836			4,88,836
Total	55,86,919	26,40,114	24,58,680	57,68,353

Schedule- S

Bank Accounts

Name of Bank	A/c No.	Balance
- ICICI Bank	647105005981	9,30,100
- Central Bank of India	2094251767	1,18,60,337
- Central Bank of India (Tukaram Maharaj Santpith)	2094232541	6,18,398
- Central Bank of India (P.F.)	2094267948	24,13,011
- State Bank of India	11414770322	7,85,298
- State Bank of Hyderabad (Converted to SBI A/C)	62092517429	3,46,274
Total		1,69,53,418



(Handwritten mark)

Notes to Accounts for the year ended 31st March ,2017.

1. Legal Status & History:

Shri. Vithoba Temple at Pandharpur, popularly known as Shri. Vitthal Rukmini Mandir Samittee , Pandharpur was vested in the official trustees for the State of Maharashtra by virtue of "THE PANDHARPUR TEMPLES ACT, 1973". The Trust is presently controlled by the Government of Maharashtra under the provision of the said Act of Maharashtra Act No. IX of 1974, which came into force from 3rd April 1974 and as amended from time to time. The above trust was then registered under Bombay Public Trust Act, 1950 under the name of and style as "Shri Vitthal Mandir Sammittee, Pandharpur".

The Body of Trust is appointed by the government of Maharashtra.. The past and present body of trustees are abide by both Maharashtra Public Trust Act 1950 and The Pandharpur Temples Act, 1973. But both acts have certain limitations are faced by the body of trustees and to avoid this Ministry of maharashtra government should take steps to remove those difficulties.

2. Accounting Policies:

The financial statements are prepared under historical cost convention, in accordance with the generally accepted accounting principal and standards issued by the Institute of Chartered Accountants and guideline given under the Maharashtra Act, No. VI of 1981, as amended from time to time.

3. Revenue Recognition:

All direct and indirect income is recognized on Receipt basis by the trust except for the amount of Tax Deducted at Source from the respective income which is accounted for the year on the basis of TDS certificates received.

The trust has surplus from distribution of Ladoos(Prasad), Coconuts ets. The trust has income from Royalty for live Darshan of Deity on interner from Tata Communications Ltd. The trust also gets income from donations in cash or kind.

The ornaments of Gold and Silver received as donations from time to time are kept in safe custody with donation receipt no. with description of each item in details and valuation of it (by Jeweller) attached to it.

4. Expenses:

Expenses and Losses of the trust are accounted on payment basis during the year. The expenses has been classified as per Bombay public trust Act, 1950



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5. Fixed Assets:

Fixed assets are capitalized at invoiced cost including incidental Expenses like stamp Duty and Other Registration cost etc. as per AS 10 issued by ICAI. But trust does not provide depreciation on fixed assets.

6. Investments:

Investments are reported at cost.

7. Leases:

Mandir Samittee has paid lease rent to Railway Department for 35 years of Rs.1,54,46,041/-, Out of which proportionate rent of this year has been Debited to Income and Expenditure Account and Remaining Balance will be written off over the period of 34 years.

8. Tax and Other Statutory Obligations:

This trust is exempted U/s 10 (23BBA) of the Income Tax Act, 1961. TDS returns under the income Tax Act are filled regularly during the year. Due to time consuming procedure and conflict of Law Income Tax returns were not filled within due date by the Trust due to late appointment of statutory auditor. To avoid the difficulty the body of trustees regularly appoint internal auditor before 30th Sept of next year. From A.Y. 2018-19 if the return of income tax is not filled within stipulated time the exemption U/S 10(23BBA) is not available to the samittee.

9. Contingent liabilities:

The trust has some of statutory obligations which are not recognized in books of accounts.



AUDIT OBSERVATIONS

(A) General Observation

1. It was observed that trust had not appointed internal auditor. It was necessary to appoint internal auditor to prevent, detect and the correct errors in financial system and also to complete the statutory requirements of Income Tax Act, 1961. Also it avoids the financial irregularities.
2. It was observed that as reported by the previous auditor **Quantitative Stock Register** of material was maintained at **Annachatra** Department, however the consumption of materials shown in the register were not verified by authorized person. We suggest that proper record of daily consumption of various materials duly verified by authorized person at regular interval and the differences in stock of various items as per physical stock and book stock should be reported to the management.
3. In the Photo Sale Department it is observed that stock record are maintained, proper entries are made in stock register on day to day basis. However we suggest that Periodical physical verification of stock should be carried out by any authorized person.
4. On verification of records of Gold and Silver Department following observations were as under:-
 - The accounting entries of donation received were made at the close of the month, however the same have to be accounted from time to time as per the donation receipts.
 - It was also observed that the cupboard in which the valuable ornaments were kept was an ordinary cupboard which is not safe. For storage of all valuables a separate **strong room free** from all expected risk of manmade calamities' and natural calamities should be maintained. However no any cognizance of the same is taken by the management. The stock of valuable were kept in single custody with a single key, that the same should be kept in Joint Custody of any of the two authorized officer.
 - The entire valuables were Uninsured. We suggest that the same should be properly and adequately insured.
5. It was observed from the documents on record that there are various Agricultural Lands and Other properties in name of the trust at various cities. Possession of the most of lands have been already taken and rented the same for agricultural purpose. For the possession of remaining lands, efforts are continuing from management committee. We suggest that the land and other properties which



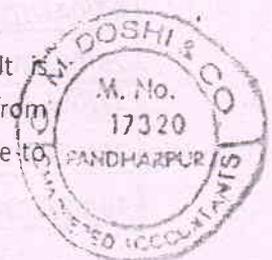
are in the name of temple should be brought in books of accounts at current market value so that the entire assets of temple shall be reflected in balance sheet of temple so as depicts true and fair view of all the assets in the name of the Temple. The said suggestion has been already made in the audit report of FY 2014-15 and F.Y. 2015-16, but necessary implementation in respect of the same is still awaited.

6. In respect of General Administration and staff Control , our observations and suggestions are as under :-

- A Department wise Key Register to be maintained in which details of Key movement from time to time in the year should be recorded. The key of every department should be kept in one place and the person taking the key with his signature. It shall control the un-authorized use of use of keys of the respective department.
- Every Department head should verify the daily cash collection of his department with the cash book kept in the department and signed the cash book after verification .He should ensure that the entire cash collection of the day is transferred to main cashier of accounts department.
- The daily donation Collection Sheet and cash collection sheets of sale of various Departments are not counter signed by any authorised person. The same should be verified by the staff other than staff collecting the cash and he should duly sign the sheet so that if any discrepancies observed in collection, the responsibility of the same can be fixed.
- Total donations in kind recorded in books of account during the year under audit is Rs. 46,49,433/--. However it was observed that some of the donation in kind of Tamba, Pital, Ghanti, other utensils, kalas ,food grains etc. Received during the year was neither valued nor recorded in the books of account. Actually at the time of receipt of every kind of donation , the value of the same have to be enquired from the done or the same shall be estimated as per market rate and the same should be recorded in separate register. stock of inventory of such materials should be properly maintained.
- It is observed that some of the Gold Ornaments are handed over to Nityopchar Department for use from time to time. Written permission of Executive officer for the same were not on record. Actually the movement of any material from one department to another department should have to be properly documented and written permission for the same have to be kept on record.



- The Stock of various Cloths, Sarees etc. are not properly maintained. The inventory of the same are not recorded in stock register. The same are kept in gunny bags and the bags are not properly kept in one place. Hence the physical verification of the same could not be made. I suggest that the separate labels should be affixed on each donated material and the same should be recorded in separate register specifically with respect Label Nos. From the receipt register, the inventory record of different types of material have to be maintained with reference to the label Nos. When ever the stock is sold or disposed off, the same is to be recorded in respective Inventory ledger with reference to the label Nos. affixed on material. So that proper recording of each types of materials shall be made in stock register and from the stock ledger of each type of material closing stock of each type of material can be ascertained at any time. The details of any material can be verified from the Label Nos. affixed on the material. For the purpose of inventory control of the said material necessary procedure have to be adopted and implemented.
- In respect of the Occupation of accommodation at Vedant Bhagta Niwas, some of the procedural discrepancies observed and my suggestions in respect of the same are as under.
 - It is observed that free accommodation at Vedant Bhagta Niwas is usually provided to artist invited for any function of the temple, Guest, and other persons visiting the temple for execution of any type of work. But necessary written permission from the executive officer not obtained and kept on record. I suggest that for the purpose of Free Accommodation to any person written sanction should be given and a copy of the same should be given to the Vedant Bhagta Nivas so that any un-authorized accommodation at Bhagta Niwas can be verified.
 - In respect of Credit facility granted to some of the visitors at Vedant Bhagta Niwas, a written permission should be obtained and kept on record. Usually such permission is orally taken but for the purpose of record of the same written sanction should be obtained from authorized person.
- Discrepancies observed in respect of maintenance of Employees records and my suggestion there on are as under.
 - Leave record of the employees are not properly maintained. It is observed that entries in Leave register were not completely made from time to time. The same was incomplete, therefore it was not possible to verify the same.



➤ Record of Medical Leave and Earned leave register was incomplete. Entries of the earned leave of most of the staff are not recorded in register.

• On Verification of records maintained at Goshala Department, my observations are as under

- Stock Register of Cattle Feed was not properly maintained.
- Consumption of material from 2016-17 were not recorded in stock register.
- Register showing total Nos. Of Cattles in Goshala is not maintained.
- Necessary Tag not affixed on most of the Cows.
- Record of distribution of Milk to various department of the Temple is not properly maintained. We suggest that at the time of delivery of Milk to any department a Preprinted Delivery Memo in duplicate should be prepared and get signed by the department head. One copy of delivery memo should be handed over to respective department. From second copy in the book, entries in Milk Stock Register should be made on daily basis.

However we suggest that the Stock Register may be updated by taking physical stock of every material on a particular day as an opening stock and there after proper entries in stock register should be maintained.

7. During the year under audit Total Payments to works contractors for construction work of Rs. 28,05,36,813/- (including Security Deposit) was made, however TDS @2% of total Bill amount under works Contract as per the provisions of MVAT Act 2002 was not made on the said payments.

8. During the year On some payments TDS as per provisions of Income Tax Act, 1961 is required to be deducted was not properly deducted. These payments are debited in group of accounts:-

29/07/2016	आषाढी यात्रा खर्च ----Security guard---Rs.230225
21/11/2016	कार्तिक यात्रा खर्च ----Security guard---Rs.131950
19/04/2016	चैत्र यात्रा खर्च ----Security guard---Rs.50190
15/02/2017	माघ यात्रा खर्च ----Security guard---Rs.160450
07/04/2016	राजगिरा लाडू खर्च----157500--- Contract Payment
23/06/2016	विद्युत विभाग खर्च -----181690---- Contract Payment
12/05/2016	Advertisement Expenses ---- sakal papers.....187200/-
26/12/2016	दुरुस्ती व देखभाल खर्च [विष्णुपद बंधारा]----298891/-
16/08/2016	फोटो लैमिनेशन ---Rs.59055/- ---- contract Payment



9. In the audit report of the FY 2014-15 and in FY 2015-16 it was already reported that necessary action could not be initiated in respect of the some resolutions passed in the meetings. Necessary actions in respect of the decision of the Board were pending as on date of audit. However we would like to suggest that necessary action may be taken towards fulfilment of decisions taken in meeting.
10. It is reported by the committee that the solar Plant at tularam Bhavan was not in working condition .It was reported that the same is not working quite along time . The Value of solar Plant in Balance Sheet is shown at Rs.47.25/- Lakhs against which a Government Grant of Rs. 23.63/- lakh was Graned. As per last year Audit report Committee had adjusted Government grant received to Cost of solar Plant as per rules of Income Tax Act.
11. Some of the adverse comments observed by the previous auditor in his report were continuing in the financial year under audit. The same were as under.
- Proper internal check system was not in place . responsibilities and duties were not well defined to ensure maker-checker Concepts.
 - The trust does not provide depreciation on fixed assets. All the fixed assets are subject to wear and tear due to its use and effluxion of the time.
 - The land admeasuring 3294.3 sq.mtes.(Survey No.2392) on which the temple is situated , is not reflected in the books of sccount of the trust .similarly land on which Tukaram Bhavan is constructed and the land on which Darshan Mandap is construsted are not reflected in the books of accounts.
 - Due to non-internal audit / check "teeming and lading of cash "is sometimes noticed by us.
12. As per Traces site Default in filling TDS returns liability (for all years) was Rs.318010/- on 22/08/2018. We suggest that proper action on the same should be taken by accounts officer.
13. Professional Tax on Payment of salary (Mandhan) to Pujari and lipic were not deducted during the year 2016-17. We suggest that proper action on the same should be taken by management committee, as fixed "mandhan is also constitute in the definition of salary as per professional Tax Act.



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(B) Observation on Income and Expenditures

We have verified the attached Income and Expenditure Account and our observation on the same have been reported as under:-

A. Receipts:-

1) Online Donations:-

On verification of online donations we found that donations received in Bank are not properly recorded in respective ledger (e.g. General donations recorded in *Goshala* Donations.) and we would like to suggest that trust should maintain separate Bank account for online donations. Also we have seen respective online Bank charges some amount which was automatically deducted from such donations. We would like to suggest to reconcile donations account and its charges time to time and opt for yearly one time charges system.

2) Money Order Donations:-

Total donation of Rs.2,16,583/- was received during the year under Audit. It was already reported in audit report for F.Y. 2014-15 and F.Y.2015-16 that in respect of Donation received through Money Order, there was no any Internal Control procedure for the same. Staff At the office counter takes the amount of money order and sign the slip of Postman. From the counter slip kept on record showing amount of donation received, it could not be verified whether the amount recorded on the slip and actual amount received from the Postman is the same. The person receiving the cash enters the amount on the slip himself on the basis of which donation receipt for cash received is prepared. Proper procedure should be followed for cash received is prepared. Proper procedure should be followed for receipt of cash through money order so that the actual amount of money order and amount entered in donation register could be cross verified. We suggest that for the purpose of cross verification of the donation received through money order and the donation receipt and acknowledgement letter or receipt of money order should be checked by 2 authorised persons. Also a monthly statement from the post office should be collected showing total amount of money order received on behalf of Temple by them in particular month.

However necessary steps are not initiated to strengthen the internal control system over the donation received through Money Order.

3) Interest on Investments:-

We have audited Interest accrued on fixed Deposit .Last year excess Interest accrued were booked of Rs.9,80,228/-Due to which this year less Interest is booked. Interest on Ratnakar Bank Fixed deposits were not accounted for by management yet as reported by previous auditor. The statement is to be collected and accounted for the accrued interest.

4) Hundi Peti donations

Hundi peti donations were properly recorded in books and cash register But said register not verified by Manager. Also in the said register *Panchanama* was not maintained.



5) *Vitthal and Rukmini Payavaril Jama*

Donations at the time of *darshan* offered before the deities (*Vitthal Payavaril Jama and Rukmini Payavaril Jama*) donations were sometimes deposited late by Pujari. Entire collection of *Vitthal payavaril jama and Rukmini Payavaril jama* were recorded in front of CCTV. In respect of Donation Box Collection some of the discrepancies observed by me were as under :-

- a) Name of employees present at the time of opening of donation box and cash counting.
- b) Signatures of cashier, accountant, administrative officer, and managing officer were not recorded on the register.
- c) Particulars of fake notes, soil notes, coins, silver and gold etc. were not separately recorded in the register.
- d) In respect of donation box collection, the record of date and time of opening donation box, time required for cash counting, time of completing cash counting were not maintained.

6) *Bundi Ladu Sale:-*

Bundi Ladu sale were not recorded properly at outlets:-

- Many mistakes in calculation or carry forward of stocks in *Rajgira* were found.
- Wrong calculation on 18/04/16 due to which less deposited of Rs. 2500/-
- Also While accounting *Bundi ladu* sale were entered as *Rajgira ladu* sale of Rs. 26645/- .
- Issue of *Ladu Prasad* to VIP guest were found unsigned, proper *Bundi ladu* or *Rajgira ladu* Distributed were not recorded. Hence the Outward of the same shown in stock register could not be said authentic. We suggest that the every requisition of *Ladu Prasad* must be approved by administrative office and signed by head of *Ladu* department or the person in charge of *bundi ladu*.
- Stock register of *Bundi ladu* were not signed by department head and should be checked by Accountant in monthly intervals.
- It was also observed that the *Ladu* Stock register kept at counter were not serially numbered. The recording in stock register was not done page wise, some pages were kept blank without any reason. Hence we suggest that the register issued to the sale counter should be serially numbered and should bear office seal and signature so that the recording of the same shall be proper and unambiguous.
- In the production department of *Ladu* it was observed that the necessary safely precaution as per the terms and conditions of the **Food License** were not observed. It was also observed that necessary condition of terms of tender for taking necessary cleanness precaution for the preparation of the *Ladu* i.e. warring hand gloze, mask etc. were observed not to be complied by the contractors.



- Insurance was not obtained for the material lying in stock. We suggest that necessary insurance for stock lying at all the department should be obtained to meet out the loss due to unforeseen events.
- Actual consumption of material in *Ladu* department was not verified by any authorized officer on regular basis and the records of the same were not maintained.
- On Physical Verification dated 04/07/2018, No recording was made over a week in *Bundi and Rajgira Ladu* registers in *Mohan Ausekar and Raghunath Shinde's* Register.

7) **Nityapuja Jama: -**

Nityapuja ledger has some other receipts deposited in the banks for which no receipts were made. During the year 159 pujas were conducted. But as explained this puja were conducted on daily basis but only 159 pujas amount were received.

8) **Vitthal Vidhi upachar** (i.e. *padya puja*) were recorded correctly except some receipts were recorded in this ledger wrongly.

9) **Chandan Uti puja** were recorded correctly except followings receipts were recorded in this ledger wrongly.

Date	Amount	Particulars
04/04/2016	25,000/-	Online denagi wrongly credited to Chandan uti puja.

10) **Vedant Bhakt Niwas denagi Jama** were recorded correctly except the following

Date	Amount	Particulars
26/01/2017	16,600/-	Videocon denagi wrongly credited to Vedant bhakt Niwas denagi Jama.

11) **Mahavastra sale: -**

Mahavastra sale (those *Sarees, dhotis, angarkhe and uparne* etc. received as donations put it for sale) were recorded correctly. But in physical verification we found that *sarees* were not kept well. There *sarees* should be properly kept. We suggest that Stock of *sarees* should be electronically stored to avoid the manual mistakes.

Date	Amount	Particulars
16/05/2016	1150/-	Deposited Rs.1,200/- to cashier (Voucher No.5086)
26/01/2017	11950/-	Deposited Rs.16,600/- to cashier (Voucher No.6598/6599/6600)



12) Photo sale: -

While vouching the register we found that Register not verified by authorised officer No signature of responsible persons are available. Also we want to suggest that stock should be verified by authorised person in weekly basis. Photos distributed free of cost to VIP persons monthly deducted from Stock register however we suggest that it should be recorded on daily basis. For VIP distribution of photos vouchers were made but some of the vouchers were not signed by responsible person.

13) Annachatra Denagi jama were recorded correctly except the following

Date	Particulars
17/12/2016	Deposited Short by Rs. 5,000 (Voucher No.59824 and 59825)

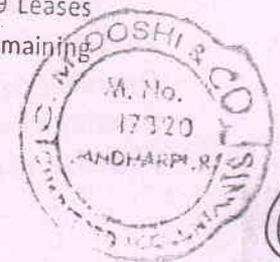
14) *Pariwar devta Denagi* was directly deposited in Bank not recorded in cash book. We suggest that it should be registered in cash book. *Panchana* registered not signed by witnesses, Manager and Accountants.

15) Other Receipts :-

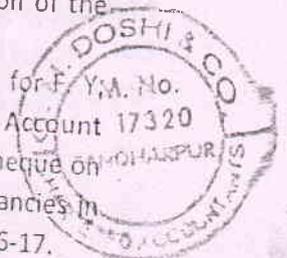
- No sales vouchers were made for sale of *Chandan* Powder. No stock register were maintained for *Chandan* packets counting.
- No sales vouchers were made for sale of Milk. No register were maintained for Milk sale.
- No sales vouchers were made for sale of *Dnyaneshwari* . No stock register were maintained for *Dnyaneshwari*.

B. Expenditure :-

- 1) It is regular practice of management that all expenses should be paid by cheque only. But while auditing it was observed that many cheques were cleared as Cash withdrawal i.e. "Non A/c Payee Cheques" .This practice should be stopped and authorised person before signing make sure that the cheque should be "A/c Payee Only".
- 2) During the period of Demonetization it was observed that there is Difference in Deposite of Currency Nomination which was observed by the *Lekhapal*. But Proper action against the concerned person was not taken by the management.
- 3) Expenditure Voucher Numbers were not recorded while accounting.
- 4) Lease paid to Railway department of Rs.1,54,46,041/- for 35 years after approval of Maharashtra Government for construction of toilets for pilgrims. As per AS 19 Leases Only Rs.4,41,315/- Expenses Booked for the year 2016-17 and other Remaining Rs.1,50,04,726/- will be written off over the period of 34 years.



- 5) Contract for ladu majuri has been expired on 30/06/2016 however sammittee and contract had continued it on the same terms. We suggest that raise new tenders and make new contract so that other party be legally bounded to contract.
- 6) As per Bombay public trust act expenditure above Rs.5000/- , Tender issue is compulsory. However as per GR it was practice of this trust to issue tenders above Rs.3,00,000/- and for less than Rs.3,00,000/- expenditure, trust will collect 3 distributors quotations and lowest will get the contract.
- 7) Some of the expenses were paid as per direction of District collector or Tahsil Karyalay for which no Expenditure Vouchers were available.
- 8) As per direction issued by Hon.court against the writ petition No.8/12 filed to them a decision of construction of sanitary houses in various Maths were tken by the managing committee meeting dated 16/02/15 vide resolution No.3 & 4. A decision was taken that funds for construction of sanitary houses shall be granted to various maths in Pandharpur city subject to full fillment of certain conditions. On verification of accounts grants given by temple during the year under audit was as under
- While auditing we found that in some of files photos of toilets were not attached however we relied on visit report submitted by authorised personal.
 - As per contract Construction of toilets should be completed within time limit as prescribed in contract however in some cases they have given *anudan* even if construction completed after time limit due to clean India movement.
 - Also we want to suggest that committee should take undertaking from each math that the constructed toilets are under usable conditions and all necessary facilities such as electricity and water are available in the place and devotes are using the facility otherwise refund the grant to Mandir samittee.
- 9) Bhakt niwas Expenses of Rs.23,36,908/- however there is receipts only of Rs.3,17,995/- so we suggest that take appropriate action so that whole Bhakt Niwas becomes working condition .
- 10) For *Kadba kharedi* there should be issue of tenders but same not shown to us. Livestock register of cattels were not maintained.
- 11) It is the existing practice of the trust that Advance towards purchases of cylinder to the tune of Rs. 25,000/- to 50,000/- is given to concerned staff of Annachatra and Laddu Department from time to time. On submission of details of expenses of the old advance new advances are paid to them. It was observed that the details of expenses submitted by the staff were sanctioned by accounts department without due verification of the same from stock record maintained.
- In respect of the gas cylinder purchase it was suggest in the audit report for F.Y. 2015-16 that the respective Gas Agency should be asked to allow Credit Account 17320 Operating System. The entire payment against purchases should be made by cheque on monthly basis directly to the Gas Agency so that there shall be no any discrepancies in purchases of gas cylinder. However the said system was not adopted in F.Y. 2016-17.



12) Vehicle fuel and maintenance Expenses comprises of tractor, Pick up vehicle expenses, Activa petrol expenses. The vehicle log book were not maintained. the total fuel filled in the vehicles from time to time was not recorded on Log book. Periodic verification of the log book was not done by any authorised officer.

13) Construction of Bhakta Niwas Building :- Payment made after architect certificate of valuation. We are relied on external expert's report (As Architect) for payment basis. We have not actually verified the detailed expenditure made by "synergy S.K.I Infra Pvt Ltd."

As explained to us an architect was appointed by the committee to look after the entire construction activities and passing of running bills raised by the contractor from time to time. We recommend that a Monthly Certificate should be obtained from the architect that, the construction work is being carried out as per specification of terms of tender. All necessary compliances as per tender terms and conditions have been compiled by the contractor and if any non-compliance was observed the same shall be separately reported to management committee who shall initiate necessary steps to get the things done from the contractor.

"All Risk Policy" of 30% amount of total work contract and "Workers Compensation Risk" of all the workers appointed under the contractor from Director of Insurance Maharashtra State Mumbai was not obtained.

Bank guarantee taken for initial security deposit for all wings together Amounting Rs.1,02,89,500/- from Bank of Maharashtra had been expired on 25/05/2016 .However Extension of Bank guarantee was taken from concerned party.



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(C) Observations on Balance Sheet.

We have scrutinized the Balance sheet of the Temple as on 31-03-2017, and our observations thereon have been reported as under.

1) Trust Fund and corpus :

It was observed that under Trust Fund and Corpus as shown in Balance Sheet the main trust fund and corpus amount was Rs.3,46,68,224 /- however it seems that , in any of the earlier accounting years the various donations received in in kind were wrongly credited under Trust Fund and Corpus A/C instead of income under head Donation in Kind. Hence there are old credit opening balances under the name of Various donations received in kind. the said balances are continuing in the balance Sheet for past many years. Actually the said donations received in kind were not forming the part of the trust fund and corpus however it seems that the same were wrongly credited to trust fund and corpus instead of showing as income under Donation in kind. The details of said accounts are as under.

Sr. No.	Particulars	Amount (Rs.)
01	Other Gift Materials	464976
02	Silver donation	638085
03	Donation of copper and brass	22670
04	Proceeds of sale of animals	74000
05	Divine Cloths	542084
06	Donation Of Electrical Equipment's	3205
07	Donation of Gold	1140315
	Total	2885326

All above donations in kind were the part of the Income of the Trust But wrongly shown in Trust Fund and Corpus. Hence the same may be transferred to Income and Expenditure account under the group Reserve and Surplus with necessary approval from managing committee.

2) Employees Provident Fund:-

Single shares of Contributions deducted from the Salaries of employees from time to time have been credited under the head "Employees provident fund" under Loans in the Balance Sheet. Interest on the same has been provided up to 31-03-2017. Amount deducted towards provident fund from monthly salary had been deposited in the Saving Bank A/C of Central Bank of India A/C No. 2094267948 from month to month.

It was also observed that the net Balance as on 31-03-2017 in Account of Employees Provident fund after deduction of Employees provident fund loan was different as per manual records maintained for ex-employees Provident Fund account.



The payments to Employees towards provident fund were made on the basis of the balance in provident fund account of the employees as per manual register. The entries in the said manual register were un-audited and could not be said to be reliable and correct unless and until the same are tallied with Balance in account of Provident fund maintained on computer account. We recommend that the both the balances have to be reconciled and the Balance in Provident fund account of individual employees should get rectified.

3) Other Creditor:- Under the other creditors Following amounts have been shown

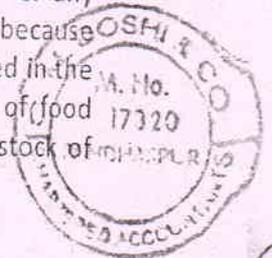
Particulars	Amount Rs.
Suppliers Anamat	14,57,700/-
Security deposit under Contract	1,22,22,726/-
Provident fund Contribution	1,65,474/-

Among the above balances, the balance of Rs. 165474/- shown under the head Provident Fund Contribution is appearing in the account for past many years. The details of the same were not available on record. No any explanation could be offered by the accounts department in the respect of the same. Hence the details of the said amount should have to be verified and the same should be correctly shown in account.

Also, As information provided to us, Security Deposit taken from Shankardada Industries, Akluj of Rs.1,72,679/- were not forfeited even though there is breach of contract.

4) Fixed Assets:

- a. Apart from the immovable properties shown as above, there are various other immovable properties like Agricultural land, land and Buildings in the name of Temple, but the same were not reflected in the books of Account as reported in earlier years audit report. We suggest that all remaining properties as evident from the record should be taken in the books of account at the market value thereof.
- b. Fixed Assets Register as required to be maintained by the Charitable Trust under the Bombay Public Trust Act was not maintained.
- c. An assets under the Name "Kayam Saman" of Rs. 1,70,28,077 has been shown under other assets for a quite long time in the Balance Sheet. However the details of the same were not available on record.
- d. Under the other Assets "Dhanyarup Bhet Vastu" of Rs. 31,35,695 has been written off to Income and Expenditure A/c this year. On verification of the same it was observed that due to wrong entry passed in the books of account in the earlier years, the said amount has been wrongly shown under fixed Assets. Actually there were never any stock of material of such amount at close of any of the accounting year, because whatever Donation in kind of Food Grains were received were actually consumed in the Annachatra Department from time to time and whatever physically Balance of food grains was there at the close of the financial year was shown under closing stock of



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material. But being the accounting entry of Donation of food grains received in the earlier years were debited to the said account, the amount of Rs. 31,35,695/- is appearing in the Assets on 01/04/2016.

- e. Balance of Rs. 44,43,402/- under the head "Mahavastra Bhet Vastu" has been written off to Income and Expenditure A/c this year as per report of previous Auditor.
- f. Depreciation on the fixed assets wherever applicable has been not provided on assets over the periods of years. Hence the Assets appearing in the balance sheet are at their historical cost value. The value of assets which are not physically available have not been reduced from the total value from time to time. We would like to suggest that there should be physical verification of all assets at least once in a year and the values of assets in the Balance sheet should be updated every year after due physical verification.

5) Investments :-

The entire investment as above has been made in Fixed Deposit with various Banks. Due to accounting error Interest was over booked last year by Rs.9,80,228/-. Accrued interest on the same had been provided on the same as per certificates issued by the banks after adjusting above amount of Rs.9,80,228/-.

6) Deposits:-

On verification of the deposits as above, it was observed that the M.S.E.B. Deposits and Yatra Phone Deposits comprises of Temporary Deposit paid to M.S.E.B. from time to time over the period of years for the purpose of temporary electricity connections in the Yatra on several occasions. However the same were neither claimed nor were details of the same enquired with the M.S.E.B. authorities after completion of Yatra and disconnection of Electricity supply. Balances of the deposits were nor confirmed with the concerned authorities from time to time. The deposit amount might have been adjusted towards electricity bills of yatra but necessary accounting entries remained to be passed in the accounts. Hence the deposit amount is continuing years to year for past more than three years. The said deposit should be confirmed with the concerned authorities and difference in the balances of the same should be written off to Income and Expenditure Account

7) Loans and Advances:

In respect of the Loans and Advances as above shown as on 31-03-2017 in the Balance Sheet, our Observations are as under

- a. Advances paid to following person were outstanding for more than 3 years.

Sr. No.	Name of the persons	Amount Rs.
01	Upadhye	6,000/-
02	M.V. Kate	6,000/-
03	Sadashiv Gaikwad	10,000/-
04	Salve	4,500/-
05	Subhash Chavan	33,000/-
06	Naveen Interior	21,040/-
	Total	80,540/-



It was reported that the above advances were made to respective contractors towards work to be executed by them, however the contractors were not submitted their final Bills for work done by them, hence the part of the advance amount remained to be adjusted against expenses and appearing as an advance in the name of the contractors. Also we suggest that the said amount of advances if not recoverable should be written off in the Income and Expenditure Account with the necessary approval from the managing committee.

Also it was further observed that advances issued to employees for specific purpose (such as palakhhi expenses) with respect to that some details of expenses with proper documentation was not received.

- b. Out of total Diwali Advance paid to Staff, an amount of Rs. 1,72,500/- was outstanding as on 31-03-2016. Out of the said advances the old advances outstanding from some of the staff members, same were remained to be recovered from salary of the said staff. The Diwali advances were subject to recovered from monthly salary of the staff, however the accounts department failed to deduct the same from time to time. The amount of all above old outstanding amounts should be recovered from the respective staff from salary or other payment due to them.
- c. A Provident Fund Loan of Rs. 47,25,400/- was outstanding from staff as on 31-03-2017. As reported in the audit Report for F.Y. 2015-16 recovery was not made from such staff towards old loan outstanding Loans.
In the year under audit outstanding from the staff, were adjusted against the interest payable of staff on Provident Fund. However being the necessary record of interest payable to staff as on audit date was not available, the balance in account of interest payable to above staff could not be verified.
- d. An old Balance of Provident Fund Rs. 4,88,836/- as shown in the Balance Sheet was appearing for quite a long time, however the details of the same were not available on record. The nature and amount from whom the same was recoverable was not explained. It is suggested that the details of the same should be find out and the same should be properly shown in the Balance Sheet.

8) Other Assets:

- Among the Bank Balances in various bank accounts a heavy balance were kept in the account of Central Bank A/C No. 2094251767 and A/C No. 2094267848. The average balance in the account was more than Rs. 50 Lakhs but even though suggested in audit report of F.Y. 2015-16, the excess balance was not deposited in Fixed Deposit account during the year. The Temple had loosed interest on such a huge balance being the rate interest on saving account is very less. If the excess balance in bank account would have been deposited in Fixed Deposits with bank, a considerable amount of interest could have been earned by the Temple. We suggest the Temple should request the bank that a balance in saving or current account lying beyond a



specific limit should be automatically deposited in fixed deposit and whenever the balance in saving or current account falls below specified limit the amount should be again transferred from F.D. account to saving or current account so that maximum interest income can be earned by the Temple on its Bank to customers.

- Out of the amount of Tax Deducted at Source (TDS) Rs. 59,51,456/- is receivable for a period more than 5 years. Huge amount of funds of the Temple have been blocked in the tax recoverable from Government Authorities. Actually it is the practice of the Income Tax Department to issue refund of tax excess paid by the assesses as early as possible, hence necessary enquiry to be made with the Income Tax Department of the reasons for which the refund is pending for such a long time.



Conclusion

On the basis of verification of necessary books of account, documents, existing working procedures, overall management and administrative system We would like submit our conclusion on the same as under.

- a. Overall working system and procedures of the Trust have been considerably improved but the same have to be more strengthened with the inclusion of professional staffs in our team of personnel. Internal control procedures are in existence but it is required that the proper training and motivation is required to be given to the staff to follow up the said procedures in their day to day working.
- b. Existing administration in the trust is good. There is proper control over the personnel and infrastructure of the Trust. The services to devotees are satisfactory. The committee of the trust is making continuous efforts to improve the service to the devotees. Service like on line darshan booking, online donation, and online accommodation booking services provided by the trust for the benefit of the devotees.
- c. There is proper control over day to day financial transactions but in order to overcome some of the discrepancies in the day to day working as reported in our audit report is necessary to appointment of qualified professional staff to look after day to day financial matters and control thereof by implementing financial control system.
- d. The efforts of the management towards taking physical possession of various landed property of the trust over the various places of the state are quite appreciable. It was observed that the most of the agricultural lands scattered on various locations of the state have been already under the possession of the trust and rental income from the same are coming to the trust. The management is striving hard to take the possession of remaining landed properties in spite of the various hurdles in the said process.
- e. The management has implemented computerized system to control financial transactions, and services to devotees but in our opinion the scope of the same have to be expanded to gain better control over the day to day working system and transparent services to devotees.

We would like to thanks to the management of the trust, all the staff members specially the accounts staff for their co-operation and support during the course of our audit.

Place: Pandharpur

Date: 12 SEP 2013



For C.M. Doshi & Company
Chartered Accountants

CA. C. M. Doshi
M.No. 017320

SDY

SHRI.VITTHAL RUKMINI MANDIRE SAMITTEE
At. Pandharpur, Tq. Pandharpur, Dist. Solapur

STATUTORY AUDIT REPORT

FY 2017-18
AY 2018-19

For the Period
01/04/2017 to 31/03/2018

SHINDE CHAVAN GANDHI & CO.

Chartered Accountants
"BAPPAJI" 2nd Floor, Above SBI,
Opp. Gorakshan Sanstha,
Main Road, Latur - 413512
Contact : 02382 - 252501; 9822666763
E-mail: vishal@cascg.in



**Shinde Chavan Gandhi
And Company**
Chartered Accountants

Latur Office

Bappaji, 2nd Floor, Above SBI,
Opposite Gorakhshan Sansthan, Main Road, Latur - 413512
Mob. No: +91 98226 66763 | Email: vishal@cascg.in
www.cascg.in

To,
Hon. Executive Officer,
Shri Vitthal Rukmini Mandire Samittee,
At. Pandharpur, Tq. Pandharpur,
Dist. Solapur.

Date: 30th October, 2018

Ref: - Appointment issued by Law & Judicial Department Letter No. PTA/1318/1275/KA.16 Dated 09/10/2018 and Charity Commissioner Maharashtra State, Mumbai Dated 15/10/2018.

Sub: - Submission of Statutory Audit Report for the Financial Year 2017-18.

We have conducted & completed the Statutory Audit for the Period from 01/04/2017 to 31/03/2018 and the detailed Statutory Audit Report has been annexed herewith for your perusal.

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

Kindly accept the same on record and acknowledge us.

Thanking you,

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

Prajapati

CA Pravin M. Prajapati
Partner
M.No.157098



Encl: - Statutory Audit Report for the Financial Year 2017-18.

CC:-

- 1) Law & Juridical Department, Maharashtra State, Mumbai.
- 2) Charity Commissioner, Maharashtra State, Mumbai.
- 3) Charity Commissioner, Maharashtra State, Solapur.
- 4) President, Shri Vitthal Rukmini Mandir Samittee, Pandharpur.

Pune Office

Office No. 102, "Manahar House", 1st Floor,
Below Gold Gym, Near Sai Baba Mandir,
Swargate, Pune - 411037
Mob. No: +91 97208 55500
Email: akshar@cascg.in

Mumbai Office

Office No. 1304, 13th Floor,
Haware Infotech Park, Plot No. 39/3,
Sector 30A, Vashi, Navi Mumbai - 400 703
Mob. No: +91 9881 375514
Email: pravin@cascg.in

Delhi Office

C158, Chhattarpur Enclave phase 11,
Street 2, 2nd floor, Near 100 Feet Raod,
Chhattarpur, New Delhi - 110074.
Mob. No: +91 97669 36002
Email: swapnil@cascg.in



**Shinde Chavan Gandhi
And Company**
Chartered Accountants

Latur Office
Bappaji, 2nd Floor, Above SBI,
Opposite Gorakhshan Sansthan, Main Road, Latur - 413512
Mob. No: +91 98226 66763 | Email: vishal@cascg.in
www.cascg.in

INDEPENDENT AUDITORS REPORT

To,
The Management Committee,
Shri.Vithal Rukmini Mandire Samittee,
Pandharpur.

We have audited the accompanying financial statements of **Shri. Vithal Rukmini Mandire Samittee, Pandharpur**, having its registered office A/p Pandharpur, Tal. Pandharpur, Dist. Solapur-413304; which comprises the Balance Sheet as at 31st March 2018 and the Income & Expenditure Account for the year ended.

Management Responsibility

Management 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 considering the provisions of The Pandharpur Temples Act, 1973 and in accordance with the accounting principles generally accepted in India including accounting standard. This responsibility includes design, implementation and maintenance of internal control relevant to preparation and presentation of the financial statement that give a true and fair view and free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.



Pune Office
Office No. 102, "Manahar House", 1st Floor,
Below Gold Gym, Near Sai Baba Mandir,
Swargate, Pune - 411037
Mob. No: +91 77208 55500
Email: akshar@cascg.in

Mumbai Office
Office No. 1304, 13th Floor,
Haware Infotech Park, Plot No. 39/3,
Sector 30A, Vashi, Navi Mumbai - 400 703
Mob. No: +91 9881 375514
Email: pravin@cascg.in

Delhi Office
C158, Chhattarpur Enclave phase 11,
Street 2, 2nd floor, Near 100 Feet Road,
Chhattarpur, New Delhi - 110074.
Mob. No: +91 97669 36002
Email: swapnil@cascg.in



**SHINDE CHAVAN GANDHI
AND COMPANY**
"CHARTERED ACCOUNTANTS"

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 and presentation of the financial statements that give a 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 management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

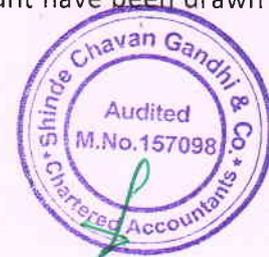
Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

- (a) In the case of the Balance Sheet, of the state of affairs of the Trust as at March 31, 2018;
- (b) In the case of Income & Expenditure Account of the surplus of the Trust, for the year ended on that date.

Report on Other Legal and Regulatory Requirements

As required by The Pandharpur Temples Act, 1973 subject to comments given in our audit report of even date in Statement 1 and its Annexure of the said report and subject to following remark the Balance Sheet and Income & Expenditure Account have been drawn up in accordance with provisions of law.





**SHINDE CHAVAN GANDHI
AND COMPANY**
"CHARTERED ACCOUNTANTS"

Subject to above remark we report that:

- a) We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b) In our opinion, proper books of accounts have been kept by the Trust So far as it appears from our examination of those books as required by the trust and we have visited all departments.
- c) The records of Samitteeof the Trust have been audited by us; we have performed additional audit procedures.
- d) The Balance Sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of accounts.

For ShindeChavan Gandhi & Co.
Chartered Accountants

F. R. No. 129980W

Prajapati

CA Pravin M. Prajapati
Partner

M. No. 157098



Place: Camp Pandharpur
Date: 30/10/2018

NAME OF TRUST :- SHRI.VITTHAL RUKMINI MANDIRE SAMITTEE

ADDRESS OF TRUST :- PANDHARPUR, TQ. PANDHARPUR, DIST. SOLAPUR

Registration No.:- PTA/1285/125/35

FOR THE YEAR ENDING : 31/03/2018

a) Whether accounts are maintained regularly and in accordance with the provisions of the Act and the rules.	Yes
b) Whether receipts and disbursements are properly and correctly shown in the account	Yes
c) Whether the cash balance and voucher in the custody of the manager or trustee on the date of audit were in agreement with the accounts	Yes
d) Whether all books, deeds, accounts, voucher or other documents or records required by the auditor were produced before him.	Yes
e) Whether a register of movable and immovable properties is properly maintained, the change therein are communicated from time to time to the regional office, and the defects and inaccuracies mentioned in the previous audit report have been duly complied with.	Yes
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 object or purpose other than the object or purpose of the Trust.	No
h) The amount of outstanding for more than one year and the amount written off, in any.	The details of the same have been submitted in the audit observation Report.
i) Whether tenders were invited for repairs or construction involving expenditure exceeding Rs. 5000/-	No, it is the policy of the trust to invite tenders for repairs or Construction involving expenditure exceeding Rs. 3,00,000/-
j) Whether any money of the public Trust has been invested Contrary to the provision 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.	No
l) All cases of irregular, illegal or improper expenditure, or failure or omission to recover monies or other property belonging to the public trust or of loss or 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, Please refer Observation of audit report.
m) Whether the budget has been filed in the form provided by rule 16 A	No
n) Whether the minimum and maximum number of the trustees is maintained	As per Notification of State Govt. PTA-2015/ 21/ PNO.62/ KA16 Dated 12/06/2015. There are 9 Trustees



o) Whether the meetings are held regularly as provided in such instrument	Yes
p) Whether the minute books of the proceedings of the meeting is maintained	Yes
q) Whether any of the trustee has any interest in the investment of the trust.	Yes
r) Whether any of the trustee is a debtor or creditor of the trust	No
s) Whether the irregularities pointed out by the auditor in the accounts of the previous year has been duly complied with by the trustees during the period of audit.	N.A.
t) Any special matter which the auditor may think fit or necessary to bring the notice of the Deputy of Assistant Charity Commissioner.	See our observation

Place:- Camp Pandharpur

Date:- 30/10/2018



THE BOMBAY PUBLIC TRUSTS ACT, 1950
SCHEDULE IX C
(Vide Rule 32)

STATEMENT OF THE INCOME LIABLE TO CONTRIBUTATION FOR THE YEAR ENDING 31-3-2018

NAME OF TRUST :- SHRI.VITTHAL RUKMINI MANDIRE SAMITTEE

ADDRESS OF TRUST :- PANDHARPUR, TQ. PANDHARPUR, DIST. SOLAPUR

Registration No.:- PTA/1285/125/35

Sr. No.	Particular		Rs.
I.	Income as shown in the Income and Expenditure Account (Schedule IX)		265,610,015
II.	Items not chargeable to Contrabutation under Section 58 and Rule 32		
(i)	Donation Reserve from other Public Trust and Dharmads	-	
(ii)	Grant 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 incutted from donation for relief of distress caused by scarcity, drought, flood, fire or other natural calamity	-	
(viii)	Deduction out of Income from lands used for agricultural purpose		
	(a) Land Recenue and Local Fund Cess	131,980	
	(b) Rent payable to superior landlord	481,435	
	(c) Cost of production, if land are cultivated by trust	-	613,415
(ix)	Deduction out of Income from lands used for non-agricultural purpose		
	(a) Assessment cesses and other Government or Muncipal Taxes	-	
	(b) Ground rent payable to the superior landlord	-	
	(c) Insurance Premia	-	
	(d) Repairs at 10 per cent of gross rent of building	-	
	(e) Cost per collection at 4 percent of gross rent of building let our	-	
(x)	Cost of collection of oncome or eceipts from securities stocks, etc at 1 percent of such income	-	
(xi)	Deducations on account of repairs in respect of buildings not rented and yielding no income, at 10 percent of the estimated gross annual rent.	-	
Gross Annual income Chargeable to contribution Rs.			266,223,430

Certified that while claiming deductions admissible under the above Sechedule, the Trust has 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 SHINDE CHAVAN GANDHI & CO.

CHARTERED ACCOUNTANTS

FLN 129980W

CHAVAN M. PRAJAPATI

M.No. 157098

Place- Camp Pandharpur

Date- 30/10/2018



THE BOMBAY PUBLIC TRUST ACT, 1950
Schedule XI Vide Rule 17(1)

Trust Reg.No. PTA/1285/125/35

Name of the Trust : **SHRI VITTHAL RUKMINI MANDIRE SAMITTEE, PANDHARPUR**

BALANCE SHEET FOR THE YEAR ENDED 31/03/2018

LIABILITIES	SCH.	AMOUNT RS.	ASSETS	SCH.	AMOUNT RS.
TRUST FUND OR CORPUS FUND	A	34,668,225	IMMOVABLE PROPERTIES	F	689,463,093
OTHER EARMARKED FUNDS	B	90,035,925	MOVABLE PROPERTIES	G	89,013,833
LOANS From Trustee	.		INVESTMENTS	H	846,638,706
OTHER LIABILITIES & ADVANCES From Others For Anamat Received For Security Deposit	C D E	14,283,572 2,262,800 13,038,072	LOANS AND ADVANCES Deposits Loans and Advances	I J	1,916,822 6,457,011
INCOME & EXPENDITURE A/C Balance B/f Rs. 1,37,33,91,734/- Add : During Year Rs. 15,11,46,553/-		1,524,538,287	CURRENT ASSET Other Current Assets Stock in Hand Cash in Hand Bank Accounts	K L M N	23,510,343 1,569,002 333,512 19,924,558
TOTAL RS.		1,678,826,881	TOTAL RS.		1,678,826,881

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

For Shinde Chavan Gandhi & Co.
Chartered Accountants
F.R. No. 129980W
CA Pravin M. Prajapati
Partner
M. No. 157098
Place: Camp Pandharpur
Date: 30/10/2018



(Signature)

Executive Officer,
Sri Vitthal Rukmini Mandir Samittee
Pandharpur.

THE BOMBAY PUBLIC TRUST ACT, 1950
Schedule XI Vide Rule 17(1)

Name of the Trust : **SHRI VITTHAL RUKMINI MANDIRE SAMITTEE, PANDHARPUR**

Trust Reg.No. **PTA/1285/125/35**

INCOME AND EXPENDITURE ACCOUNT FOR THE FINANCIAL YEAR 2017-18

EXPENDITURE	SCH.	AMOUNT RS.	INCOME	SCH.	AMOUNT RS.
To Expenses In respect of Properties			By Rent	S	1,177,222
a) Rates, Taxes, Cesses	O	131,980	By Interest	T	59,303,414
b) Repairs & Maintenance	P	4,126,811	By Dividend		-
c) Salaries		-	By Donation in Cash or Kind	U	95,714,219
d) Insurance		-	By Grants		-
e) To Depreciation		-	By Income From Other Sources	V	109,415,160
f) Other Expenses		-	By Transfers from Reserves		-
To Establishment Expenses	Q	7,424,122			
To Remuneration to Trustees		-			
To Remuneration		-			
To Legal Expenses		63,910			
To Audit Fees		10,983			
To Contribution & Fees		-			
To Amount Written Off					
a) Bad Debts		-			
b) Loan Scholership		-			
c) Irrecoverable Rents		-			
d) Other Items		-			
To Miscelleaneous Expenses		-			
To Depreciation		-			
To Amount Transferred to reserve or specific fund		-			
To Expenditure on Object of Trust					
a) Religious	R				
Staff Salaries & Allowance	i	40,240,948			
Prasad & other Material Expenses	ii	33,885,070			
Annachtra Expenses	iii	2,480,626			
Pooja Expenses	iv	3,038,127			
Yatra, Utsav & Other Expenses	v	1,862,109			
Goshala Expenses	vi	3,157,262			
Machinery Repairs & Other Expenses	vii	730,343			
Administrative Expenses	viii	3,909,488			
Wari Expenses	ix	8,413,148			
Donations	x	4,093,251			
Other Expenses	xi	895,284			
b) Educational		-			
c) Medical Relief		-			
d) Relief of Poverty		-			
e) Other Charitable Objects		-			
To Surplus Transferred to B/sheet		151,146,553			
TOTAL RS.		265,610,015	TOTAL RS.		265,610,015

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

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

Prajapati
Pravin M. Prajapati
Partner
M. No. 157098
Place: Camp Pandharpur
Date: 30/10/2018



[Signature]
Executive Officer,
Shri Vitthal Rukmini Mandir Samittee
Pandharpur.

SCHEDULE A : TRUST FUND OR CORPUS FUND

SR.	PARTICULARS	AMOUNT RS.
1	Balance As per Last Balance Sheet	34,668,225
	TOTAL RS.	34,668,225

SCHEDULE B : OTHER EARMARKED FUND

SR.	PARTICULARS	AMOUNT RS.
1	Balance As per Last Balance Sheet	85,187,549
i	Add :Other Earmarked Funds Received During the Year	4,848,376
ii	Online Specific Donation (Annachtra)	3,517,376
iii	Online Specific Donation (Kayam Denagi)	75,000
iv	Goshala Donation Received	371,000
v	Timebound Donation For Mahaprasad	480,000
	Annachtra Donation Received	405,000
	TOTAL RS.	90,035,925

SCHEDULE C : EMPLOYEES PROVIDENT FUND CONTRIBUTION

SR.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	Balance As per Last Balance Sheet (As per List)	14,858,535	
	Add : PF Contributions Received from Employees	1,255,181	
		16,113,716	
	Less :Refund of PF to Employees	1,830,144	
	TOTAL RS.		14,283,572

SCHEDULE D : ANAMAT (DEPOSIT) RECEIVED

SR.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	Balance As per Last Balance Sheet	1,457,700	
	Add : Received During The Year	2,674,100	
		4,131,800	
	Less :Refund During The Year	1,869,000	
	TOTAL RS.		2,262,800

SCHEDULE E : SECUTITY DEPOSIT

SR.	PARTICULARS	OPENING BAL. AS ON 01.04.2017	ADDITION DURING THE YEAR	REFUND DURING THE YEAR	CLOSING BAL. AS ON 31.3.2018
1	Neha Alican ServicesPvt.Ltd.	1,043,046	259,521	-	1,302,567
2	Shanakrdada Industries Deposite	172,679	-	172,679	-
3	Synergy S.K.I (Additional)	156,907	38,551	-	195,458
4	Synergy S.K.I (Security Deposite)	10,665,106	553,168	-	11,218,274
5	Sparklink Enterprises	184,988	-	81,354	103,634
6	M/s H.D Firecon Techno (Additional)	-	100,000	-	100,000
7	M/s H.D Firecon Techno	-	118,139	-	118,139
	TOTAL RS.	12,222,726	1,069,379	254,033	13,038,072



SCHEDULE F : IMMOVABLE PROPERTIES

SR. NO.	PARTICULARS	OPENING BAL. AS ON 01.04.2017	ADDITION DURING THE YEAR	UTILISATION/ TRANSFER DURING THE YEAR	CLOSING BAL. AS ON 31.3.2018
1	Survey No.59 New Bhaktniwas Building VIP	441,571,217	151,347,533	-	592,918,750
2	Gopur Building	5,431,884	-	-	5,431,884
3	Goshala Building	477,403	-	-	477,403
4	Survey No.59 Purchase Cost	3,942,530	-	-	3,942,530
5	Building Construction	62,296,691	227,043	-	62,523,734
6	Vedanta Bhavan Building	15,965,639	-	-	15,965,639
7	Vedanta Bhavan Canteen	1,465,222	-	-	1,465,222
8	Solar Plant	2,362,500	-	-	2,362,500
9	Skywalk Bridge	4,346,384	29,047	-	4,375,431
TOTAL RS.		537,859,470	151,603,623	-	689,463,093

SCHEDULE G : MOVABLE PROERTIES

SR. NO.	PARTICULARS	OPENING BAL. AS ON 01.04.2017	ADDITION DURING THE YEAR	UTILISATION/ TRANSFER DURING THE YEAR	CLOSING BAL. AS ON 31.3.2018
1	VEHICLE				
a	Activa	65,525	-	-	65,525
b	Auto Riksha	43,615	-	-	43,615
c	Auto Riksha MH-12 T5254	68,055	-	-	68,055
d	Pick up Van	494,004	-	-	494,004
e	Ambulance	329,607	-	-	329,607
f	Scorpio	-	1,797,660	-	1,797,660
		1,000,806	1,797,660	-	2,798,466
2	Gold & Silver				
a	Gold & Silver (Donation Received)	46,442,454	4,149,581	-	50,592,035
		46,442,454	4,149,581	-	50,592,035
3	Furniture & Fixture				
a	Other Donation Received in Kind	1,396,957	-	-	1,396,957
b	Articles Received in Kind	17,028,077	-	-	17,028,077
c	Calculator	9,494	-	-	9,494
d	Wheat Grinding	33,566	-	-	33,566
e	Generator	1,666,000	-	-	1,666,000
f	Telephone System	111,457	-	-	111,457
g	Tambe or Pital Articles	83,912	-	-	83,912
h	Neon (Light) Board	303,427	-	-	303,427
i	Note Counting Machine	292,875	416,000	-	708,875
j	Books	18,171	-	-	18,171
k	Mahavastra Articles	557,270	-	-	557,270
l	Television	325,935	-	-	325,935
m	Shed For Ladu Production	108,635	-	-	108,635
n	Walky-Talky Set	2,253,070	-	-	2,253,070
o	Electrical Gadqest	3,454,783	-	-	3,454,783
p	Electrical Stores	1,349,241	556,788	-	1,906,029
q	Electrical Gadqest (Donation Received)	63,119	-	-	63,119
r	Computer	886,570	-	-	886,570
s	Computer, Fax and Xerox Machine	422,277	-	-	422,277
t	Software Purchases	824,594	-	-	824,594
u	CCTV Camera Purchases	140,132	-	-	140,132
v	Other Furniture & Fixtures	2,514,013	19,200	-	2,533,213
w	Fabriczted Iron Bridge	702,769	-	-	702,769
x	Cupboard	14,700	-	-	14,700
y	Kadbba Kuti Machine	-	29,000	-	29,000
z	Chandan Liquid Machine	-	41,300	-	41,300
		34,561,044	1,062,288	-	35,623,332
TOTAL RS.		82,004,304	7,009,529	-	89,013,833



SCHEDULE H : INVESTMENTS

SR. NO.	NAME OF BANK	OPENING BAL. AS ON 01.04.2017	ADDITION DURING THE YEAR	WITHDRAWN F.D. DURING THE YEAR	CLOSING BAL. AS ON 31.3.2018
1	Canara Bank	85,955,452	6,493,988	6,534,812	85,914,628
2	Central Bank of India	18,028,099	1,251,725	-	19,279,824
3	Bank of Maharashtra	11,471,174	12,308,428	11,565,606	12,213,996
4	Ratnakar Bank Ltd.	934,000	-	-	934,000
5	Central Bank of India	553,592,728	502,032,455	500,034,940	555,590,243
6	State Bank of Hyderabad	179,834,958	80,575,235	186,695,644	73,714,549
7	Union Bank of India	-	98,991,466	-	98,991,466
TOTAL RS.		849,816,411	701,653,297	704,831,002	846,638,706

SCHEDULE I : DEPOSITS

SR. NO.	PARTICULARS	OPENING BAL. AS ON 01.04.2017	ADDITION DURING THE YEAR	REFUND DURING THE YEAR	CLOSING BAL. AS ON 31.3.2018
1	Ashwinita Gas Company	9,000	-	-	9,000
2	M.S.E.B	622,218	50,000	-	672,218
3	B.S.N.L	44,684	1,000	-	45,684
4	M.T.D.C	30,000	-	-	30,000
5	Municipal Deposite (for Water Supply in Survey No.59)	-	1,159,920	-	1,159,920
TOTAL RS.		705,902	1,210,920	-	1,916,822

SCHEDULE J : LOANS & ADVANCES

SR. NO.	PARTICULARS	OPENING BAL. AS ON 01.04.2017	ADDITION DURING THE YEAR	REFUND DURING THE YEAR	CLOSING BAL. AS ON 31.3.2018
1	Anamat	10,577	-	-	10,577
2	Advance	220,540	1,528,305	264,247	1,484,598
3	Employees Advance	150,500	1,010,030	750,530	410,000
4	Other Advance	172,500	204,000	212,400	164,100
5	PF Loans to Employees	4,725,400	-	826,500	3,898,900
6	Opening Balance PF Loans	488,836	-	-	488,836
TOTAL RS.		5,768,353	2,742,335	2,053,677	6,457,011

SCHEDULE K : OTHER CURRENT ASSETS

SR. NO.	PARTICULARS	OPENING BAL. AS ON 01.04.2017	DURING THE YEAR	UTILISATION THIS YEAR	CLOSING BAL. AS ON 31.3.2018
1	TDS (Bank)	7,012,336	1,178,511	-	8,190,847
2	TDS (Tata Communications))	712,085	44,000	-	756,085
3	Prepaid Lease Rent Paid (to Railway Department for 34 Years)	15,004,726	-	441,315	14,563,411
TOTAL RS.		22,729,147	1,222,511	441,315	23,510,343



SCHEDULE L : STOCK IN HAND

SR. NO.	PARTICULARS	AMOUNT RS.	CLOSING BAL. AS ON 31.3.2018
1	Annachatra Stock		312,624
2	Donation Receipts Books Remaining		143,724
3	Photo Stock		437,999
4	Stock (Ladu)		479,301
i	Bundi Ladu Stock	105,275	
ii	Rajgira Ladu Stock	282,729	
iii	VIP Ladu and Raw Material Stock	91,297	
5	Library Books Stock		107,914
6	Electrical Equipment Stock		87,440
TOTAL RS.			1,569,002

SCHEDULE M : CASH IN HAND

SR. NO.	NAME OF BANK	CLOSING BAL. AS ON 31.3.2018
1	Cash in Hand	307,494
2	Petty Cash	26,018
TOTAL RS.		333,512

SCHEDULE N : BANK ACCOUNTS

SR. NO.	NAME OF BANK	ACCOUNT No.	CLOSING BAL. AS ON 31.3.2018
1	ICICI Bank	647105005981	1,544,201
2	Central Bank of India	2094251767	13,121,926
3	Central Bank of India (Tukaram Maharaj Santhpith)	2094232541	641,834
4	Central Bank of India	2094267948	925,082
5	State Bank of India	11414770322	2,428,628
6	State Bank of Hyderabad (Converted in SBI A/c)	62092517429	1,262,888
TOTAL RS.			19,924,558



SCHEDULE O : RATES & TAXES

SR.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	<u>Property Tax or Agricultural Tax</u>		131,980
i	Main and Other Temples Property Tax	83,403	
ii	Survey No.59, Agricultural Tax	29,952	
iii	Bhakt Niwas MTDC Property Tax	4,667	
iv	Bhakt Niwas MTDC Agricultural Tax	13,958	
	TOTAL RS.		131,980

SCHEDULE P : REPAIRS & MAINTENANCE

SR.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	<u>Repairs and Maintenance of Bhakta Niwas</u>		4,126,811
i	Repairs (Mandir Puratatva Vibhag)	2,131,696	
ii	Building Repairs & Maintenance	1,142,373	
iii	Vedanta Bhakt Niwas Maintenance Expenses	181,947	
iv	Videocon Bhakt Niwas Maintenance Expenses	4,253	
v	Tukaram Bhavan Maintenance Expenses	915	
vi	Repairs & Maintenance of Vishnu Pad	370,656	
vii	Structural Expenses	274,377	
viii	Other Building Repair Expenses	20,594	
	TOTAL RS.		4,126,811

SCHEDULE Q : ESTABLISHMENT EXPENSES

SR.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
i	Electricity Bills	6,833,405	7,424,122
ii	Bhakta Niwas MTDC Rent	-	
iii	Repair & Maintenance of Electrical Gadgets	109,282	
iv	Railway Lease Charges Paid	481,435	
	(Total Lease Charges of Rs.1,54,46,041/- for 35 Years, Praportionate Lease Rent Debited for One year.)		
	TOTAL RS.		7,424,122

SCHEDULE R : RELIGIOUS EXPENSES

SR.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	<u>Staff Salaries and Allowance</u>		40,240,948
i	Salary and Wages	33,275,974	
ii	Gratuity	850,295	
iii	Interest Paid on PF*	606,606	
iv	Employees Provident Fund Expenses	5,508,073	
2	<u>Prasad & Other Material Expenses</u> (Consumption of Material for Bundi Ladu)		33,885,070
i	LPG Gas Consumption	132,321	
ii	Oil Consumption	12,855,390	
iii	Diesel	1,410,835	
iv	Sugar	4,107,250	
v	Harbhar Dal	6,836,851	
vi	Ready Bundi Ladu Pocket	4,676,250	
vii	Other Material	263,323	
viii	Labour Charges	861,350	
ix	Rajgira Ladu	2,741,500	
4	<u>Annachtra Expenses</u>		2,480,626
5	<u>Pooja Expenses</u>		3,038,127
i	Nityopachar Expenses	1,234,158	
ii	Chandan Uti Pooja	199,499	
iii	Nitya Pooja Expenses	203,998	
iv	Padya Pooja Expenses	992,227	
v	Pariwar Devta Pooja Expenses	408,245	



5	<u>Yatra Utsav & Other Cultural Expenses</u>		1,862,109
i	Ganpati Utsav	417,380	
ii	Gokulashtmi	25,751	
iii	Navratra	1,006,987	
iv	Rangpanchami	10,756	
v	Shri. Vitthal Rukmini Vivah Sohala	90,400	
vi	Other Utsav Expenses	157,872	
vii	Palkhi Sohala	152,963	
6	<u>Goshala Expenses</u>		3,157,262
7	<u>Machinery Repairs & Other Exepenses</u>		730,343
i	C.C.T.V and Computer Expenses	360,943	
ii	Generator Expenses	13,000	
iii	Scanner, Lift Other Expenses	-	
iv	Boom Barrier Expenses	298,000	
v	Barricating Expenses	58,400	
8	<u>Administrative Exepenses</u>		3,909,488
i	Uniform Expenses	423,945	
ii	Telephone and Mobile Expenses	203,862	
iii	Vehicle Expenses	69,423	
iv	Advertisement Expenses	809,978	
v	Printing & Stationary	692,234	
vi	Travelling Expenses	248,880	
vii	Devotees Insurance Expenses	351,000	
viii	Medical Expenses	-	
ix	Other Administrative Expenses	498,419	
x	Gold & Silver Insurance Expenses	91,852	
xi	GST Registration Expenses	92,584	
xii	Calender & Diary Printing Expenses	153,000	
xiii	Account Department Expenses	12,420	
xiv	Water ATM Expenses	5,450	
xv	VIP Expenses	5,445	
xvi	Guest Welcome Expenses	47,404	
xvii	Loss Recovery Expenses	179,916	
xviii	Donation Department Expenses	1,100	
xix	Survey No.59 (Tax)	22,576	
9	<u>Wari Expenses</u>		8,413,148
i	Ashadi Wari	4,454,492	
ii	Kartiki Wari	1,931,387	
iii	Chaitri Wari	885,816	
iv	Magh Wari	939,146	
v	Other Yatra Expenses	202,307	
10	<u>Donation</u>		4,093,251
i	Construction of Sanitary Houses	2,093,251	
ii	Kavye Pradeshik Pani Purvatha Yojana	2,000,000	
11	<u>Other Expenses</u>		895,284
i	Bank Commission	24,508	
ii	Online Donation Bank Commission	14,303	
iii	Petrol Expenses	6,050	
iv	Diesel Expenses	152,002	
v	Postage	50,000	
vi	Photo Lamination	572,480	
vii	New Plants Purchase	-	
viii	Shednet Expenses	60,520	
ix	Other Liabrary Expenses	15,421	
TOTAL RS.			102,705,656



SCHEDULE S : RENT

SR.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	Rent Realised		1,177,222
i	Agricultural Land	873,222	
ii	Videocon Canteen Rent	304,000	
TOTAL RS.			1,177,222

SCHEDULE T : INTEREST REALISED

SR.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	Interest Received on Investment		58,717,882
2	Interest Received on Saving Deposit		585,532
TOTAL RS.			59,303,414

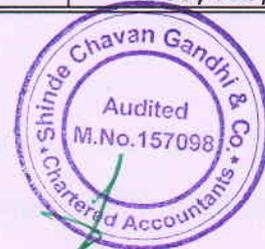
SCHEDULE U : DONATION

SR.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	Donation In Kind		4,522,482
i	IN Gold	1,075,621	
ii	IN Silver	3,073,960	
iii	Mahavastra	372,901	
2	Online Donation Received		1,283,170
3	Annachtra Donation		2,065,258
4	Donation In Cash(Receipt Book)		36,397,819
5	Donation By Money Order		188,837
6	Donation In Cash(Donation Box)		50,799,173
7	Other Donation		111,590
i	Palkhi Sohala	103,628	
ii	Goshala Donation	7,962	
8	Foreign Currency Donation		35,290
9	Mahanaivedya Donation		1,000
10	Vadhdivas Annadan Donation		309,600
TOTAL RS.			95,714,219



SCHEDULE V : INCOME FROM OTHER SOURCES

SR.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	<u>Collection of Ladu</u> Bundi Ladu Rajgira Ladu	26,024,183 4,136,821	30,161,004
2	Collection from Distribution Gomutra		7,785
3	Chandan Powder Collection		94,430
4	Janave Collection		6,500
5	Dairy Collection		-
6	Dudh Collection		-
7	Dnyaneshwari Collection		1,805
8	Photo Collection		751,425
9	Barve Book Collection		500
10	Shenkhat Collection		15,000
11	Scrap Collection		267,600
12	Form Collection		376,000
13	Other Receipts		358,161
14	Penalty Amount Recoverd		50,398
15	Telecast Income		440,000
16	<u>Other Religious Activity Income</u>		12,163,382
	i Chandan Uti Collection	1,755,127	
	ii Nitya Pooja Collection	6,673,710	
	iii Nityopachar Collection	24,144	
	iv Vithoba Vidhi Upchar Collection	3,710,401	
17	Tukaram Bhavan Collection		40,000
18	Bhakt Niwas Collection		262,785
19	Bhajan and Kirtan Renatl Income(Saptah)		139,301
20	Vedanta Bhakta Niwas		3,231,900
21	Videocon Bhakta Niwas		2,661,900
22	Pariwar Devta		12,922,998
23	Gawatil Pariwar Devta		1,775,200
24	Shri.Vitthal Rukmini Vivah Income		2,588
25	Shri Rukmini Nitya Pooja		41,000
26	Shri Vitthal Rukmini(Charan) Income		43,635,373
27	Gouri Miravnuk		2,661
28	Other Receipt		5,464
	TOTAL RS.		109,415,160



SCHEDULE 5: SIGNIFICANT ACCOUNTING POLICIES

1) Method of Accounting: -

- a) The financial statements have been prepared under the historical cost convention in accordance with the generally accepted accounting principles in India and the provisions of the as adopted consistently by the trust. The same are prepared on a going concern basis except the following.
- i. Receipts are accounted on cash basis.
 - ii. Donations received in cash or in kind (such as artificial, real or precious stones) are accounted as income on the basis of valuation.
 - iii. Foreign instruments & currencies are accounted on the date of credit in Bank Statement.
- b) Accounting Policies not specifically referred to be consistent and in consonance with the generally accepted accounting policies.

2) Use of Estimates: -

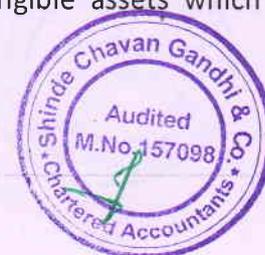
The preparation of financial statements requires management to make estimates and assumptions that after effect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual result and estimate are recognized in the period in which the results are known/ materialized.

3) Inventories:-

Stores, cloth materials, Grocery items and consumables have been valued at cost price, including Vat /CENVAT/GST etc.

4) Fixed Assets and Depreciation: -

- a) Fixed Assets shown in balance sheet asset side are stated at their Historical cost which is purchase price and net of acquisition of fixed assets is inclusive of all expenses incurred to bring them to usable condition.
- b) Samittee has not charged depreciation on all the tangible & intangible assets which are acquired by the Samittee.



5) Earmarked Funds/ Allocations:-

Allocation of the Earmarked Funds is on the basis of specific directions of Devotees, as specified in the receipts. Donation in kind received at the counters such as Gold, Silver, Platinum, Copper, Brass, Cloth and any other articles are treated as Income from Donation in Kind.

6) Income:-

Interest income on fixed deposits with banks is accounted on accrual basis at the rates applicable to such deposits and investments. Income from Donations received or in kind, Online Donation, Nityapuja and Sale of Ladu etc. are accounted in the current year on receipt basis only.

7) Effects of Changes in Foreign Exchange Rates:-

Transactions in foreign currency are recorded on initial recognition at the exchange rate prevailing at the time of the transaction.

The Samittee has received Donation in Foreign Currency by various modes like Donation Box. The Foreign currency received in Mandir Donation Box; is deposited in Bank on periodic basis. Samittee records whatever amount deposited in Indian currency by bank as a donation in the books of accounts.

8) Investments: -

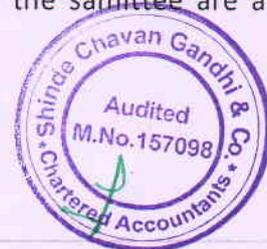
Investments are stated at the lower of "cost or net realizable value".

9) Treatment of Retirement Benefits: -

Contribution to provident Fund & Family Pension Fund are accounted on accrual basis and charged to Profit & Loss Account for the year under consideration.

Defined Contribution Plans

The Samittee makes Provident Fund contributions to defined contribution plans for qualifying employees. Under the Schemes, the samittee is required to contribute a specified percentage of the payroll costs to fund the benefits. The Samittee recognized Rs.55,08,073/- for Provident Fund contributions. The contributions payable to these plans by the samittee are at rates specified in the rules of the schemes.



10) Treatment of contingent Liability: -

Contingent Liabilities are disclosed by way of Notes to the accounts. Contingent Liabilities not recognized into accounts but are disclosed after careful evaluation of the concerned facts and legal issues involved.

11) Intangible Assets: -

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.



STATEMENT 1:- WRITE UP OF BALANCE SHEET AND INCOME & EXPENDITURE ACCOUNT

LIABILITIES:-

1) Trust Fund or Corpus Fund Rs.3,46,68,224.60/-

During the year there is no addition to Trust Corpus Fund. The Trust Corpus fund amount at the end of the year is Rs.3,46,68,224.60/-

2) Other Earmarked Funds Rs. 9,00,35,925/-

During the year under review; there are various types of other earmarked fund which were used for specific purpose only. Following are the type wise details of fund received.

a) Online Specific Donation (Annachatra):-

During the year Samittee has received Online Specific Donation (Annachatra) of Rs. 35,17,376/-.

b) Online Specific Donation (KayamDengi):-

During the year Samittee has received Online Specific Donation (Kayam Dengi) of Rs. 75,000/-.

c) Goshala Donation Received:-

During the year samittee has received Goshala Donation of Rs. 3,71,000/-.

d) Timebound donation for Mahaprasad:-

During the year samittee has received Time Bound Donation for Mahaprasad of Rs. 4,80,000/-.

e) Annachatra Donation:-

During the year samittee has received Annachatra Donation of Rs. 4,05,000/-.

3) Employee Provident Fund Contribution:- Rs. 1,42,83,571.50/-

This fund reflects contribution collected from permanent staff members till 31-10-2016 and invested in policy as implemented by Trust for giving retirement benefit to its employee and onwards Trust is registered under the Employee Provident Fund Act.

4) Anamat (Deposit) Received Rs. 22,62,800/-

Samittee has opening balance of Anamat (Deposit) of Rs. 14,57,700/- there is addition of Rs. 26,74,100/- and repayment deposit of Rs. 18,69,000/- and at the end of year balance is Rs. 22,62,800/-.

5) Security Deposit Rs. 1,30,38,072/-

Samittee has opening balance of Security Deposit of Rs. 1,22,22,726/- there is addition of Rs. 10,69,379/- and repayment deposit of Rs. 2,54,033/- and at the end of year balance is Rs. 1,30,38,072/-.



ASSETS:-

1) Immovable Properties:-

During the year under review there is opening balance of Rs. 53,78,59,470/- in which addition of Rs. 15,16,03,623/- and at the end of year balance is Rs. 68,94,63,093/- .Samittee should maintain the land register properly with regard to the value of land, Survey No. with updated properties location. Immovable Properties includes New Bhaktniwas Building VIP, Gopur Building, Goshala Building, Survey No. 59, Building Construction, Vedanta Bhavan Building, Vedanta Bhavan Canteen, Solar Plant, Skywalk Bridge etc.

2) Movable Properties:-

Movable Properties includes various Vehicles, Gold & Silver and Furniture & Fixtures etc. which are as follows;

a) Vehicle:-

During the year under review there is opening balance of Rs. 10,00,806/- in which addition of Rs. 17,97,660/- and at the end of year balance is Rs. 27,98,466/- .Samittee 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. 4,64,42,454/- in which addition of Rs. 41,49,581/- and at the end of year balance is Rs. 5,05,92,035/- .

c) Furniture & Fixture:-

During the year under review there is opening balance of Rs. 3,45,61,044/- in which addition of Rs. 10,62,288/- and at the end of year balance is Rs. 3,56,23,332/- .

3) Investment:-

During the year under review there is opening balance of Rs. 84,98,16,411/- in which addition of Rs. 70,16,53,297/- and maturity of deposit of Rs. 70,48,31,002/- and at the end of year balance is Rs. 84,66,38,706/- . There is total FD investment at the end of year is Rs.84,66,38,706/- We have physically verified the investment certificates which are not matured till date of verification. All matured FD investment after year end but before verification are verified from bank statement.

4) Loans & Advances

a) Deposits:-

During the year under review there is opening balance of Rs. 7,05,902/- in which addition of Rs. 12,10,920/- and at the end of year balance is Rs. 19,16,822/- . Deposits holds with Aishwinita Gas Company, M.S.E.B, B.S.N.L, M.T.D.C, and Municipal Deposit.

b) Loans & Advances:-

During the year under review there is opening balance of Rs. 57,68,353/- in which addition of Rs. 27,42,335/-, repayment of advances of Rs. 20,53,677/- and at the end of year balance is Rs. 64,57,011/- . Loans & Advances Includes Anamat, Advance, Employee Advance, Other Advance, PF Loans to Employees, Opening Balance of PF Loans.



5) **Current Assets:-**

a) **Other Current Assets:-**

During the year under review there is opening balance of Rs. 2,27,29,147/- in which addition of Rs. 12,22,511/-, deletion of Rs. 4,41,315/- and at the end of year balance is Rs. 2,35,10,343/- Other current assets includes TDS (Bank), TDS (Tata Communications), Prepaid Lease Rent Paid.

b) **Stock in Hand Rs.15,69,001.94/-**

Consumable Stock mainly includes stock of Annachatra Stock, Photo, Ladu Stock, Library Books, Electrical Equipment etc.with various Departments were physically verified by Head of the Department as on 31/03/2018.

c) **Cash in Hand Rs. 3,33,512/-**

As per Balance Sheet there is cash balance of Rs.3,33,512/-which is in agreement with the physical cash balance as on 31/03/2018 which was verified by Samittee officials.

4) **Bank Balance Rs.1,99,24,558.16/-**

There is bank balance at the end of year is Rs. 1,99,24,558.16/-for all units. We have obtained the reconciliation Statements of various banks maintained by the Samittee in case of Bank Balance is not matched with Books of Accounts.

EXPENDITURE:-

During the year under review, Samitte has incurred total Expenditure on Object of the Trust of Rs.11,44,63,461.67/-.

INCOME:-

During the year under review, Samittee has received gross receipts amounting to Rs.26,56,10,014.75/-by way of Rent, Interest on Saving Bank Accounts and Investments, Donations and Income from other sources and Profit on sale of Assets.



SHRI VITTHAL RUKMINI MANDIR SAMITTEE

At. Pandharpur, Tq. Pandharpur, Dist. Solapur

STATEMENT 1: AUDIT OBSERVATIONS

A. Comparative Position of the Trust:

(Amount in Rs.)

Sr. No.	Particulars	31/03/2017	31/03/2018	Difference	Increase/ (Decrease) in (%)
1	Trust Corpus Fund	3,46,68,224.60	3,46,68,224.60	0.00	0 %
2	Other Earmarked Fund	8,51,87,549.00	9,00,35,925.00	48,48,376.00	5.69 %
3	Immovable Property	53,78,59,470.02	68,94,63,093.02	15,16,03,623.00	28.19 %
4	Investment	84,98,16,411.00	84,66,38,706.00	(31,77,705.00)	(0.37) %
5	Surplus	14,58,04,971.62	15,11,46,553.08	53,41,581.46	3.66 %

B. Physical Cash Verification:

On 31/03/2018

The cash balance at various locations all counters, Accounts has been checked at periodic intervals as per the procedure prescribed by Management. There is cash balance of Rs. 3,33,512/- as on 31/03/2018 as per verification report by trust officials.

On Audit Verification Date:

1. The cash balance at various locations of "Shri Vithal Rukmini Mandire Samittee" and which are daily collected at main cash counter in Account Department. We have been checked cash at Cash counter at Account Department. There is closing cash balance of Rs. 2,44,788/- as per cash book as on 24/10/2018 and physically found correct.
2. Samittee has not recorded donation coins and notes received in Parivar Devta Donation Box from 10/09/2018 to 30/10/2018. Concern cash is kept in various pp bags in cash counting room and it needs to be recorded in books of accounts at earliest after counting of cash.

C. Proceeding Book:

- a. During the audit period samittee has called following Managing Committee Meeting; and all proceeding books, attendance register maintained properly.

Sr. No.	Meeting Date	Meeting Name	Quorum Present
1	02/06/2017	1st Management Committee Meeting	5



SHRI VITTHAL RUKMINI MANDIR SAMITTEE

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2	21/07/2017	2nd Management Committee Meeting	12
3	07/09/2017	3rd Management Committee Meeting	10
4	16/10/2017	4th Management Committee Meeting	8
5	22/11/2017	5th Management Committee Meeting	9
6	17/01/2018	6th Management Committee Meeting	10
7	19/03/2018	7th Management Committee Meeting	9

D. Books & Records:

The details of books & records maintained are as under:

Sr. No.	Particulars	Maintenance of Records
1	Accounting Records	Tally ERP 9 Software, Manual Registers.
2	Fixed Assets Register	Tally ERP 9 Software, Manual Registers.
3	Donation Department	Tally ERP 9 Software, Manual Registers.
4	Construction Department	Tally ERP 9 Software, Manual Registers.
5	Goshala Department	Manual Records i.e. Registers
6	Library Department	Manual Records i.e. Registers
7	Electrical Department	Manual Records i.e. Registers
8	Ladu Department	Manual Records i.e. Registers

E. DEPARTMENTWISE OBSERVATION

ACCOUNTS DEPARTMENT

1. Statutory Audit Rectification Reports:

Trust has not submitted Statutory Audit Rectification report for F.Y. 2015-16 & F.Y. 2016-17 to Concern Authority. Hence, it is recommended to furnish the Rectification report immediately.

2. Internal Audit & Consultants:

It was observed that trust had not appointed internal auditor for concern year. Having regard to quantum of transaction; it is necessary to appoint internal auditor to prevent, detect and the correct errors in financial system and also to complete the statutory requirements of Income Tax Act, 1961. Also it avoids the financial irregularities.

3. Comments on Irregularities in Shri Vitthal Rukmini Mandire Samittee:

- i) **Income Tax Return:-**Income Tax Return for Financial Year 2016-17 is filed after due date specified in Income Tax Act, 1961. Due date for filling income tax return



SHRI VITTHAL RUKMINI MANDIR SAMITTEE

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for F.Y. 2016-17 is 31-10-2017 but Trust has filled its return of income on 24-11-2018. Approximately there is delay in filling of return is 12 Months.

- ii) **FORM 10B** :- Tax Audit Form 10B for Financial Year 2016-17 is filed after due date specified in Income Tax Act, 1961. Due date for filling income tax return for F.Y. 2016-17 is 31-10-2017 but Trust has filled its return of income on 24-11-2018. Approximately there is delay in filling of return is 12 Months.
- iii) **Professional Tax Return**:-Trust has not provided acknowledgement of Professional Tax Return for our verification for the period 01-04-2017 to 31-03-2018.
- iv) **Tax Deducted At Source Return**:-Trust has not provided acknowledgement of Tax Deducted at Source Return for our verification for the period 01-04-2017 to 31-03-2018.

4. We have reviewed books of accounts; samittee has not maintained party wise (Individual) ledger.

5. Vouching:

Our observation in respect of checking of vouching is attached in **Annexure-A**

6. Investment:

- i. Following Investment ledgers are showing credit balance instead of debit balance. Confirmation and rectification is required for the same.

Sr.No.	Nature of Deposit	Receipt No.	Amount
1	Fixed Deposit	457420	9,80,533/-
2	Fixed Deposit	457421	9,50,965/-
3	Fixed Deposit	457422	9,50,965/-
4	Fixed Deposit	457423	9,50,965/-
5	Fixed Deposit	457424	7,62,636/-
6	Fixed Deposit	457425	9,80,553/-
7	Fixed Deposit	457426	9,58,215/-

- ii. In case of following investments samittee has not provided investment certificate for our verification.



SHRI VITTHAL RUKMINI MANDIR SAMITTEE

At. Pandharpur, Tq. Pandharpur, Dist. Solapur

1) Investment in Bank of Maharashtra: A/c No. 60219050311

Sr.No.	Nature of Deposit	Receipt No.	Amount
1	Fixed Deposit	181143	1,15,65,606/-

2) Investment in Ratnakar Bank Limited:

Sr.No.	Nature of Deposit	Receipt No.	Amount
1	Fixed Deposit	1037366	9,34,000/-

3) Investment in Central Bank of India:

Sr.No.	Nature of Deposit	Receipt No.	Amount
1	Fixed Deposit	447442	85,74,872/-
2	Fixed Deposit	447445	75,10,788/-
3	Fixed Deposit	447446	75,10,788/-
4	Fixed Deposit	447447	75,10,788/-
5	Fixed Deposit	447448	75,10,788/-
6	Fixed Deposit	447549	75,44,384/-
7	Fixed Deposit	447550	75,44,384/-
8	Fixed Deposit	447580	51,02,716/-
9	Fixed Deposit	447595	1,00,66,362/-
10	Fixed Deposit	447596	1,04,21,902/-
11	Fixed Deposit	447597	95,96,713/-
12	Fixed Deposit	447647	92,04,470/-
13	Fixed Deposit	447648	61,34,781/-

4) Investment in Ratnakar Bank:

Sr.No.	Nature of Deposit	Receipt No.	Amount
1	Fixed Deposit	37128632603	88,06,796/-

NITYPOCHAR DEPARTMENT

A. Chandan Powder:

It is observed that the Samittee has sold used chandan powder of Rs. 94,430/- during the year but in respect of which receipts are not issued. Hence it is recommended to issue receipts for sale of Used Chandan Powder.



SHRI VITTHAL RUKMINI MANDIR SAMITTEE

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B. Rukmini Payavaril Jama:

Cash as on 28/01/2018 of RukminiPayavarilJama is Rs.40,935/- but, same is not recorded in cashbook(Tally Software).

DONATION DEPARTMENT

a) MONEY ORDER:

1. Money order is received as a donation from ShridharParange of Rs.501/- but receipt is not found on record.
2. Money order is received as a donation from N.A.Shelake of Rs.101/- but receipt is not found on record.

b) MANDIR PREMISES:

We have visited Mandir premises; following observations are noted.

- Samittee has not maintained any record of Silver / Gold which is fitted on the wall, poles etc.
- There was some articles of gold like Gold crown, Pendant, Pearls, Diamond Pendant(Haar) etc. are kept in separate box; which is used only on occasion. It seems that these are handled with care by employees. Due to this gold article may not damage, diamond necklace should be avoid and care of old ornaments is very important because of the historical ornaments.

c) GOLD VALUE:-

- Samittee has not appointed Registered Gold Valuer for precious ornaments, gold, silver platinum and dimond etc. till the date of audit report.
- Samitte has appointed orally gold valuer on remuneration basis.Hence, it is recommended that written agreement should be executed between Samittee and authorized gold valuer.
- At the time of valuation of gold/ silver daily rate of gold per gram is not mentioned with gold valuation hence it is required to mention the rate of gold per gram on such date.
- Record of duplicate ornaments, gold, silver and stone which is received in donation box by the devotee should be kept separately and to be confirmed by other jeweler about its correctness.
- Samittee has not insured gold and silver for the period 01/04/2017 to 20/11/2017.



SHRI VITTHAL RUKMINI MANDIR SAMITTEE

At. Pandharpur, Tq. Pandharpur, Dist. Solapur

ANNACHATRA DEPARTMENT

1. Devotees complain/ Suggestion register is not maintained in Annachatra hence, it is recommended to maintain the register to improve the service to devotee and quality of Annachatra Product.
2. It is observed that there is short recording of Nirma Pouch. As per Stock Register Nirma Pouch (1 Kg Per Pouch) 1 Quintal 23Kg. but as per Physical Stock Verification 1 Quintal 23 Kg. Hence, short recording of 5 Kg.
Hence, it is recommended that each stock should be recorded at the time of actual receipt.
19. We observed that rice used during 27/10/2018 to 28/10/2018 but, closing stock of rice is not recorded in stock register.
20. We also observed that in Annachatra moth beans and groundnut stock recorded combine in stock register.
It is recommended that each item is recorded separately in stock register.

LADDU DEPARTMENT

1. Samittee has given contract of Supply of Bundi Ladu to Suvarna Kranti Mahila Udyog & Rojgar Seva Sanstha, Mangalwedha in which following observation are found:
 - a. As per agreement clause no. 23 Food Safety License copy of concern party is not provided for our verification.
 - b. As per agreement clause no. 24. Health Checkup Reports of Employees of Above party should be submitted to Samittee for each six months but same are not submitted to Samittee.
 - c. As per agreement clause no. 25 Food Safety Audit Report copy of concern party is not provided for our verification.
2. Samittee has given contract of Supply of Rajgira Ladu to Shreya Gruhaudyog in which following observation are found:
 - a. Food Safety License copy of concern party is not provided for our verification.
 - b. Health Checkup Reports of Employees of Above party should be submitted to Samittee for each six months but same are not submitted.
 - c. Food Safety Audit Report copy of concern party is not provided for our verification.



SHRI VITTHAL RUKMINI MANDIR SAMITTEE

At. Pandharpur, Tq. Pandharpur, Dist. Solapur

SECURITY DEPARTMENT

a) FIRE & SAFTY

Samittee has not maintained following systems for the safety from fire.

1. Automatic fire detection & alarm system is not installed.
2. Required number of staff is not appointed and also present staff is not trained for activities against fire cases.
3. Smoke detector is not installed.
4. Hose reel system is not seen in almost all building premises of samittee.
5. Samittee has installed fire safety cylinders but the quantity and points of cylinders record is not yet maintained.

b) Samittee has appointed security agency for security but agreement is not made with the security agency.

Hence, it is recommended that Agreement should be made with the security agency.

ELECTRICITY DEPARTMENT

Samittee has not maintaining the safety equipment for the safety of the electrical workers it is to be kept at earliest to avoided accidents. Like. Hand Gloze, Pakkad, Cutter, Insulators etc.

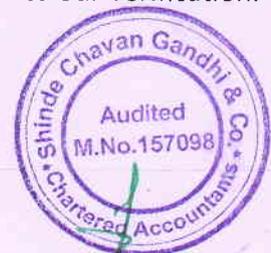
PROPERTY AND COURT DEPARTMENT

a) Legal Cases:

- 1) As per information given by the respective department for various cases following summery is prepared:

Sr. No.	Particulars	Cases
1	Tótal Claim Filed against Samittee	86
2	Total Claim Filed by Samittee	2
3	Total Claims	88
4	Total Appeal Declared	32
5	Total Pending Claims	56

- Samittee has given various properties on rent to various famers. We have seen most of the rent from farmer is not recovered by samittee till the date of audit.
- Samittee has given premises of Videocon Bhakt Niwas on rent to Shantisagar Canteen. We have seen that, rent agreement has not provided to our verification.



SHRI VITTHAL RUKMINI MANDIR SAMITTEE

At. Pandharpur, Tq. Pandharpur, Dist. Solapur

b) **Insurance:**

- 1) Samittee has not insured cash for the period 01/04/2017 to 20/11/2017.
- 2) Samittee has not insured Bhakta niwas (MTDC) for the period 01/04/2017 to 31/03/2018.

c) **Land Rent Income:**

- 1) Samittee has received rent from land of Rs. 8,73,222/- but GST is not paid on the same.

GOSHALA DEPARTMENT

We have visited to samittees Goshala as on 30/10/2018 at that time we observed; Deshi Kadba is totally out of stock.

It is recommended that sufficient feed should be served with the weight of cattle. Kadbbba tender should be invited when stock of Deshi Kadbbba is remaining minimum 20,000 pendis in Goshala.



ANNEXURE "A" : VOUCHING QUERIES

1) CASH VOUCHING PAYMENTS

Sr. No.	Voucher No.	Voucher Date	Account Head	Voucher Amount	Auditors Observations
1	252	02/06/2017	Printing Expenses Sachin Mudrnalay	78,820	Expenses incurred for diary & contribution certificate printing of Rs.78,820/- but, TDS is not deducted on the same @ 1% or 2 % as per section 194C of Income Tax Act, 1961. It is recommended that deduct the TDS on above said service.
2	273	05/06/2017	Rajgira Ladu Expenses Yashodhara Mahila Sahakari Audyogik Utpadak Sanstha Maryadit.	162,500	As per sanction note and supporting invoice samittee has purchased Rajgira Ladu of Rs.1,62,500/- and TDS deducted on the same @2% of Rs.3,250/- but, As per cashbook amount recorded of Rs.1,61,500/- Confirmation and rectification is required for short payment made of Rs.1,000/-
3	1091	16/11/2017	Advertisement Expenses Lokmat Media Pvt.Ltd.	66,990	Expenses incurred for advertisement of Rs.66,990/- but, TDS is not deducted on the same @ 1% or 2 % as per section 194C of Income Tax Act, 1961. It is recommended that deduct the TDS on above said service.
4	1208	22/12/2017	Repair & Maintenance Ecil-Rapiscan Ltd., Hyderabad	173,250	Expenses incurred for scanner machine repair of Rs.1,73,250/- but, TDS is not deducted on the same @ 1% or 2 % as per section 194C of Income Tax Act, 1961. It is recommended that deduct the TDS on above said service.
5	1263	01/01/2018	Construction Expenses Yarnalkar Plywood Suppliers, Pandharpur	67,028	As per sanction note and supporting invoice amount should be paid to Yarnalkar Traders of Rs.65,687/- after deduct the TDS @2% of Rs.1,341 but, as per cashbook actual payment made to above said party of Rs.67,028/- Recovery is required for excess payment made of Rs.1,341/-
6	1393	20/01/2018	Court (Legal) Expenses Adv. N. B. Kalwaghe	30,000	1) Expenses incurred for court (Legal) work of Rs.30,000/- but, TDS is not deducted on the same @ 10% as per section 194J of Income Tax Act, 1961. 2) Samitte has not paid GST under RCM. It is recommended that deduct the TDS on above said service.
7	496	05/07/2017	Diesel Expenses Shree Petroleum	29,225	As per voucher and bill rate charged on diesel @58.45/- per Ltr. Ltr.Of Rs. 29,225/- For 500Ltr. but, actual payment made @ 59.85/- per Ltr. Of Rs. 29925/- for 500Ltr Explanation is required for different rates.



8	785	27/09/2017	Aashadhi Yatra Expenses Sachin Mudranalay	64,000	Expenses incurred for Margdarshika Pustika Printing of Rs.64,000/- but, TDS is not deducted on the same @ 1% or 2% as per Section 194C of Income Tax Act, 1961. It is recommended that deduct the TDS on above said service.
9	801	06/06/2017	Repairing Expenses Aquatech System, Pune Ch.No.35045	43,130	Expenses incurred for RO plant repairing of Rs.43,130/- but, TDS is not deducted on the same @ 1% or 2% as per Section 194C of Income Tax Act, 1961. It is recommended that deduct the TDS on above said service.
10	-	13/06/2017	Repairing Expenses Gurukrupa Enterprises Ch.No.35071	34,845	Expenses incurred for generator repairing of Rs.43,130/- but, TDS is not deducted on the same @ 1% or 2% as per Section 194C of Income Tax Act, 1961. It is recommended that deduct the TDS on above said service.
11	-	18/06/2017	Repairing Expenses Gurukrupa Enterprises Ch.No.35202	24,149	Expenses incurred for generator servicing as per AMC contract of Rs.24,149/- but, TDS is not deducted on the same @ 1% or 2% as per Section 194C of Income Tax Act, 1961. It is recommended that deduct the TDS on above said service.
12	-	02/08/2017	Miscleanous Repairing Expenses Shriram Fabrication, Pndharpur Ch.No.35281	42,100	Expenses incurred for miscleanous repairing in darshan mandap of Rs.42,100/- but, TDS is not deducted on the same @ 1% or 2% as per Section 194C of Income Tax Act, 1961. It is recommended that deduct the TDS on above said service.
13	-	21/12/2017	Repair & Maintenance Ganesh Ingole Ch.No.48777	33,900	Expenses incurred for water proofing of Rs.33,900/- but, TDS is not deducted on the same @ 1% or 2% as per Section 194C of Income Tax Act, 1961. It is recommended that deduct the TDS on above said service.
14	-	17/02/2018	Repair & Maintenance Ecil-Rapiscan Ltd., Hyderabad Ch.No.49608	31,185	Expenses incurred for scanner machine repair of Rs.31,185/- but, TDS is not deducted on the same @ 1% or 2% as per section 194C of Income Tax Act, 1961. It is recommended that deduct the TDS on above said service.
15	-	21/02/2018	Repair & Maintenance Shriram Fabrication, Pndharpur Ch.No.49625	28,620	Expenses incurred for ramp making Tukaram Bhavan of Rs.28,620/- but, TDS is not deducted on the same @ 1% or 2% as per Section 194C of Income Tax Act, 1961. It is recommended that deduct the TDS on above said service.
16	-	05/02/2018	Computer & CCTV Expenses Scoler Marketing Ch.No.49287	50,000	Expenses incurred for CCTV rent of Rs.50,000/- but, TDS is not deducted on the same @ 1% or 2% as per Section 194C of Income Tax Act, 1961. It is recommended that deduct the TDS on above said service.
17	-	12/10/2017	Software AMC Expenses M/s Equal Business Solution Pvt.Ltd. Ch.No.048179	43,660	Expenses incurred for software AMC of Rs.43,660/- but, TDS is not deducted on the same @ 1% or 2% as per Section 194C of Income Tax Act, 1961. It is recommended that deduct the TDS on above said service.



18	09/11/2017	Advertisement Expenses Sakal Papers Pvt.Ltd. Ch.No.48464	174,720	Expenses incurred for advertisement of Rs.1,74,720/- but, TDS is not deducted on the same @ 1% or 2 % as per section 194C of Income Tax Act, 1961. It is recommended that deduct the TDS on above said service.
19	13/01/2018	Advertisement Expenses Lokmat Media Pvt.Ltd. Ch.No.49024	232,050	Expenses incurred for advertisement of Rs.2,32,050/- but, TDS is not deducted on the same @ 1% or 2 % as per section 194C of Income Tax Act, 1961. It is recommended that deduct the TDS on above said service.
20	04/02/2018	Advertisement Expenses Madhuri Joshi(Dainik Sakal) Ch.No.49279	109,200	Expenses incurred for advertisement of Rs.1,09,200/- but, TDS is not deducted on the same @ 1% or 2 % as per section 194C of Income Tax Act, 1961. It is recommended that deduct the TDS on above said service.
21	10/03/2018	Advertisement Expenses Madhuri Joshi(Dainik Sakal) Ch.No.49739	87,360	Expenses incurred for advertisement of Rs.87,360/- but, TDS is not deducted on the same @ 1% or 2 % as per section 194C of Income Tax Act, 1961. It is recommended that deduct the TDS on above said service.
General Observation : 1) Material purchased from various suppliers but, in respect of which TDS is deducted on the same. These parties are suppliers not contractor or service provider to deduct the TDS. Hence, it is not applicable to deduct the TDS on any raw and finished goods (material) purchase.				



