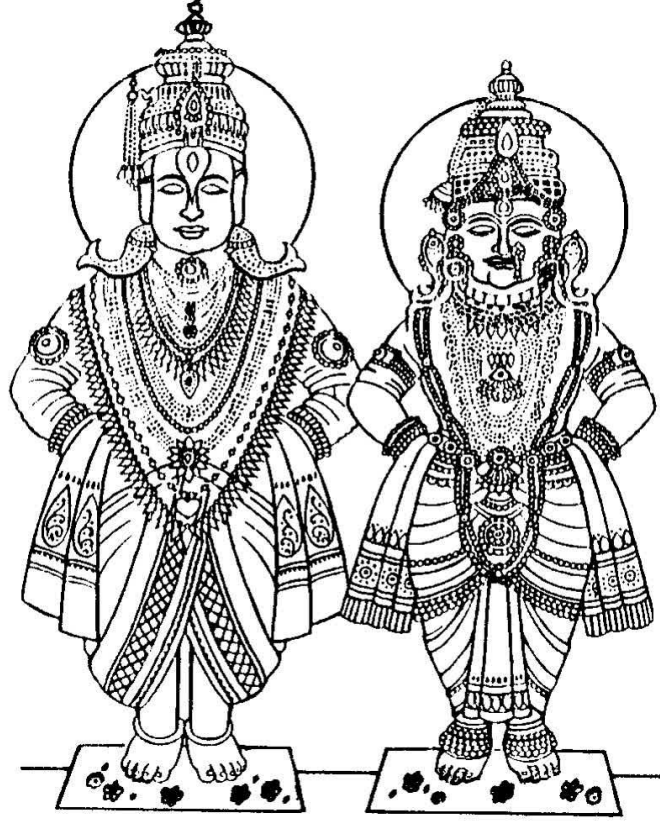


महाराष्ट्र शासन, विधी व न्याय विभाग
श्री. विठ्ठल रूक्मिणी मंदिरे समिती, पंढरपूर
जि. सोलापूर (महाराष्ट्र) - ४१३३०४



सन २०१३ ते सन २०१८ या कालावधीचे
लेखा परिक्षण
अहवाल विधानमंडळ पटलावर ठेवण्याबाबत.



कार्यकारी अधिकारी, श्री. विठ्ठल रूक्मिणी मंदिरे समिती, पंढरपूर

यांचे कार्यालय जिल्हा सोलापूर- ४१३३०४

(महाराष्ट्र शासन स्थापित)



दुरध्वनी क्र.:०२१८६-२२४४६६/२२३५५०

वेबसाईट: www.vitthalrukminimandir.org

फॅक्स क्र.:०२१८६-२२०२६१

इमेल: eotemple@gmail.com

जा.क्र. आस्थापना/का.वि./१८०/२०१९

दि.२९/११/२०१९

प्रति,

मा. कार्यासन अधिकारी (का.१६),
महाराष्ट्र शासन, विधी व न्याय विभाग,
मंत्रालय, मुंबई - ३२.

विषय :- श्री. विठ्ठल रूक्मिणी मंदिरे समिती, पंढरपूर.

या समितीचे सन २०१३-१४ ते सन २०१७-१८ या कालावधीचे लेखा परिक्षण अहवाल विधानमंडळ पटलावर ठेवण्याबाबत.

संदर्भ :- (१) आपलेकडील पत्र क्र. पीटीए १३१९/१५५/प्र.क्र.२५/का.१६
दि.२०/०७/२०१९.

(२) आपलेकडील पत्र क्र. पीटीए १३१९/प्र.क्र.१४६/का.१६ दि.२१/०८/२०१९.

(३) या कार्यालयाचे पत्र क्र. आस्थापना/का.वि./७३५/२०१९
दि.२२/०८/२०१९.

(४) या कार्यालयाचे पत्र क्र. आस्थापना/का.वि./७३५(१)/२०१९
दि.२२/०८/२०१९.

महोदया,

उपरोक्त संदर्भीय विषयास अनुसरून, पंढरपूर मंदिरे अधिनियम, १९७३ च्या तरतुदीनुसार पंढरपूर येथील श्री. विठ्ठल रूक्मिणी मंदिराचा कारभार दि.२६/०२/१९८५ रोजी श्री. विठ्ठल रूक्मिणी मंदिरे समिती, पंढरपूरकडे मा. राज्य शासनामार्फत सोपवण्यात आलेला आहे. तथापि पंढरपूर मंदिरे अधिनियम, १९७३ ला बडवे, उत्पात व इतर यांनी मे. न्यायालयात आव्हान दिले होते. तसेच मा. न्यायालयाच्या आदेशानुसार मा. राज्य शासनाने श्री. विठ्ठल रूक्मिणी मंदिरे समिती, पंढरपूरचे व्यवस्थापन पाहण्यासाठी अस्थायी समिती नियुक्त केली होती.

मे. सर्वोच्च न्यायालयाने दि.१५/०१/२०१४ रोजी अंतिम निर्णय दिल्यामुळे मंदिरातील बडवे, उत्पात व इतर यांचे संपूर्ण अधिकार नष्ट झालेले आहेत आणि पंढरपूर मंदिरे अधिनियमानुसार श्री. विठ्ठल रूक्मिणी मंदिरे समितीकडे या मंदिराचे संपूर्ण व्यवस्थापन आलेले आहे. त्यानंतर मा. राज्य शासनाने ५ सदस्यीय अस्थायी समिती नियुक्ती केली होती. सदर समितीस धोरणात्मक निर्णय घेण्याचे अधिकार नव्हते. मा. राज्य शासनाने सन २०१७ मध्ये पंढरपूर मंदिरे अधिनियम, १९७३ च्या तरतुदीनुसार स्थायी समिती नियुक्त केली आहे.

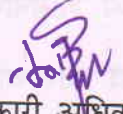
पंढरपूर मंदिरे अधिनियम, १९७३ मधील कलम ४९(२) मध्ये दाननिधी व नोंदणीकृत विश्वस्तव्यवस्था यांच्या रकमा व लेखापरीक्षकांचा अहवाल आणि त्यावर धर्मादाय आयुक्ताने दिलेले निदेश यांसह, अशा अहवालाचा मथितार्थ, राजपत्रात प्रसिध्द करण्यात येईल, व त्यानंतर, शक्य तितक्या लवकर तो, राज्य विधानमंडळाच्या प्रत्येक सभागृहापूढे ठेवण्यात येईल अशी तरतूद आहे. तथापि सदर अधिनियमामधील कलम ४९(२) मध्ये बदल झाल्याबाबत आपलेकडील पत्र क्र. संकीर्ण-२०१९/५७/प्र.क्र.६/का.१६ दि.०३/०८/१९ अन्वये या कार्यालयास कळविले आहे.

श्री. विठ्ठल रूक्मिणी मंदिरे समिती, पंढरपूरचे सन १९८५-८६ ते २०१२-१३ या वर्षांचे लेखा परिक्षण वेळोवेळी मा. धर्मादाय आयुक्त, मुंबई व मा. राज्य शासन यांना सादर केले होते. सदरचे लेखा परिक्षण अहवालावर पंढरपूर मंदिरे अधिनियम, १९७३ मधील कलम ४९(२) अन्वये कार्यवाही पूर्ण झालेली आहे.

तसेच श्री. विठ्ठल रूक्मिणी मंदिरे समिती, पंढरपूर यांचे सन २०१३-१४ ते सन २०१७-१८ चे लेखा परिक्षण अहवाल वेळोवेळी मा. धर्मादाय आयुक्त व मा. राज्य शासनास सादर केलेले आहेत. सदर अहवालावर मा. धर्मादाय आयुक्त, मुंबई यांचे निदेश त्यांचेकडील पत्र क्र.अंदाज/३४५६/२०१९ दि.१७/०७/२०१९ अन्वये दि.२३/०७/२०१९ रोजी या मंदिर समिती कार्यालयास प्राप्त झाले आहेत.

त्यानुसार सन २०१३-१४ ते सन २०१७-१८ चे लेखा परिक्षण अहवालावर मा. धर्मादाय आयुक्तांनी दिलेल्या निदेशांचे निराकरण करून अनुपालन अहवाल यासोबत ५ प्रतीत (हार्ड व सॉफ्ट) सादर करण्यात येत आहे. तरी सदरबाबत पंढरपूर मंदिरे अधिनियम, १९७३ चे कलम ४९ अन्वये पुढील कार्यवाही होणेस विनंती आहे.

आपला विश्वासू,

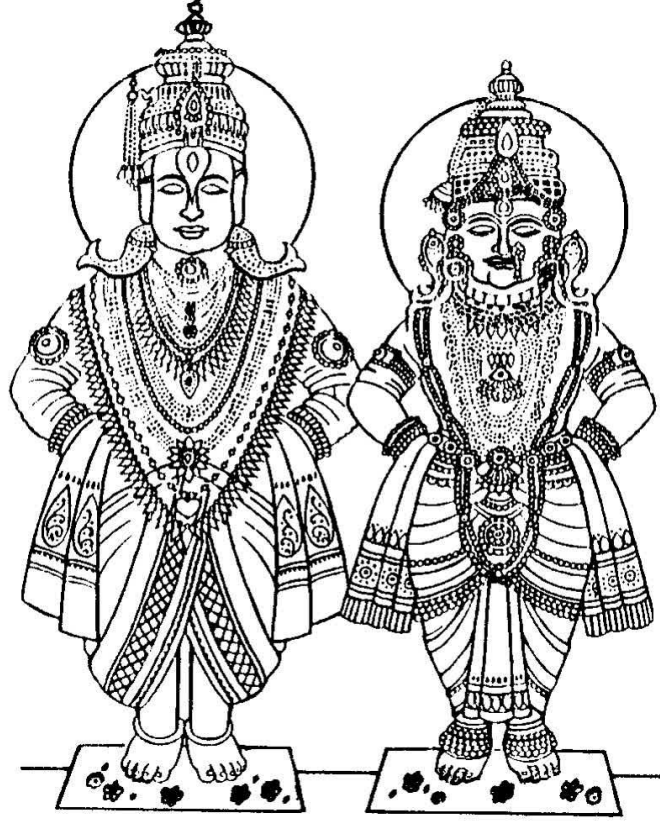

कार्यकारी अधिकारी,
श्री. विठ्ठल रूक्मिणी मंदिरे समिती,
पंढरपूर, जि. सोलापूर.

सोबत :-

१. परिशिष्ट :१:- या कार्यालयाचे पत्र क्र.आस्थापना/का.वि./७३५ व ७३५(१)/२०१९ दि. २२/०८/२०१९.
२. परिशिष्ट :२:- मा. धर्मादाय आयुक्त, मुंबई यांचेकडील पत्र क्र. अंदाज/३४५६/२०१९ दि. १७/०७/२०१९.
३. परिशिष्ट :३:- सन २०१३-२०१४ चा लेखा परिक्षण अहवाल व त्यावर मा. धर्मादाय आयुक्त, मुंबई यांनी दिलेल्या निर्देशांचा अनुपाल अहवाल.

४. परिशिष्ट :४:- सन २०१४-२०१५ चा लेखा परिक्षण अहवाल व त्यावर मा. धर्मादाय आयुक्त, मुंबई यांनी दिलेल्या निर्देशांचा अनुपाल अहवाल.
५. परिशिष्ट :५:- सन २०१५-२०१६ चा लेखा परिक्षण अहवाल व त्यावर मा. धर्मादाय आयुक्त, मुंबई यांनी दिलेल्या निर्देशांचा अनुपाल अहवाल.
६. परिशिष्ट :६:- सन २०१६-२०१७ चा लेखा परिक्षण अहवाल व त्यावर मा. धर्मादाय आयुक्त, मुंबई यांनी दिलेल्या निर्देशांचा अनुपाल अहवाल.
७. परिशिष्ट :७:- सन २०१७-२०१८ चा लेखा परिक्षण अहवाल व त्यावर मा. धर्मादाय आयुक्त, मुंबई यांनी दिलेल्या निर्देशांचा अनुपाल अहवाल.

महाराष्ट्र शासन, विधी व न्याय विभाग
श्री. विठ्ठल रूक्मिणी मंदिरे समिती, पंढरपूर
जि. सोलापूर (महाराष्ट्र) - ४१३३०४



परिशिष्ट :- ०१



कार्यकारी अधिकारी, श्री. विट्ठल रुक्मिणी मंदिर समिती, पंढरपूर
 यांचे कार्यालय विठ्ठल मंदिरपूर - ४२ ३ २० ८
 (पंढरपूर शाखा - स्थानित)



फोन नं. ०२०३२०७७७७७७७७७७
 वेबसाईट: www.vithalmandir.org
 सो.फ. आयसापना/या.वि./०२३०४९/२०१९

रजसूची क्र. २०१९, वे. क्र. ०३९
 इमेल: vt.vithalmandir@gmail.com
 दि. ०३/०४/२०१९

प्रति,

मा. कार्याकारी अधिकारी (का.१६),
 पंढरपूर शाखा, विधी व त्याच विभाग,
 पंढरपूर, पूर्वादि - ३०

विषय: श्री. विट्ठल रुक्मिणी मंदिर समिती, पंढरपूर.
 या समितीचे सन २०१३ ते सन २०१८ या कार्यवधीचे लेखा परिक्षण
 अहवाल विधानमंडळ परवानगें देण्यास झालेल्या विकृत्यांबद्दल.

- मंदीत:
- (१) आपल्यादील पत्र क्र. पीजीएम २३१५/प्र.क्र.१४६/कार्यासन १६
 दि. २२/०४/२०१९.
 - (२) मंदिर समितीचे लेखा अधिकारी श्री. गणेश कदम यांचेसी आयली दृष्टीकोनातून
 झालेली त्रुटी.

माहितीसाठी,

सामान्य मंदीरीय विषयास अनुसरून, पंढरपूर मंदिर अधिनियम, १९७३ स्थानिक कायदा १९७३, अन्वये
 दानकारी व नादणोकर विध्वस्तकार्याच्या यांच्या उद्देशाने व लेखापरिक्षकांच्या अहवालात अर्थात त्यांचे धर्मादाय
 आयुक्ताने दि.२७/०३/२०१९ रोजी अहवालाच्या माहितीवर, गजपत्राने प्रसिध्द करण्यात येईल, व त्याच्या
 अन्वये विधानमंडळाच्या प्रत्येक सभापृष्ठापृष्ठे देण्यात येईल अशी सल्लूत आहे.

त्यानुसार श्री.विट्ठल रुक्मिणी मंदिर समिती, पंढरपूर यांनी सन २०१३-२०१४ ते सन २०१७-२०१८
 चे लेखा परिक्षण अहवाल वेळोवेळी मा. धर्मादाय आयुक्त व मा. राज्य शासनाने सादर केलेले आहेत. मात्र,
 सादर लेखा परिक्षण अहवालावर मा. धर्मादाय आयुक्तांचे अभिप्राय पत्र क्र. अंदाज/३४०६/२०१९, दि.
 १९/०७/२०१९ अन्वये दि.२३/०७/२०१९ रोजी या कार्यालयामे प्राप्त झाल्याने, सदर अहवालांच्या माहितीवर
 आपणाकडे सादर करता आल्या नाही.

सन २०१३-२०१४ ते सन २०१७-२०१८ चे लेखा परिक्षण अहवालावर मा. धर्मादाय आयुक्तांनी
 दि.२३/०७/२०१९ रोजी विधानमंडळाला अहवाल देण्यात आल्याने, मा. राज्य शासनाने सादर करित आहोत.

माहितीसाठी सादर

आपला विश्वासू,

कार्यकारी अधिकारी,

श्री. विट्ठल रुक्मिणी मंदिर समिती,
 पंढरपूर, जि. सोलापूर.



कार्यकारी अधिकारी, श्री. विठ्ठल रूक्मिणी मंदिरे समिती, पंढरपूर

यांचे कार्यालय जिल्हा सोलापूर— ४१३३०४

(महाराष्ट्र शासन स्थापित)



दुरध्वनी क्र.: ०२१८६-२२४४६६/२२३५५०

वेबसाईट: www.vitthalrukminimandir.org

फॅक्स क्र.: ०२१८६-२२०२६१

इमेल: eotemple@gmail.com

जा.क्र. आस्थापना/का.वि./७३५/२०१९

दि.२२/०८/२०१९

प्रति,

मा. कार्यासन अधिकारी (का.१६),
महाराष्ट्र शासन, विधी व न्याय विभाग,
मंत्रालय, मुंबई - ३२.

विषय :- श्री. विठ्ठल रूक्मिणी मंदिरे समिती, पंढरपूर.

या समितीचे सन २०१३ ते सन २०१८ या कालावधीचे लेखा परिक्षण अहवाल विधानमंडळ पटलावर ठेवण्यास झालेल्या विलंबाबाबत.

संदर्भ :- आपलेकडील पत्र क्र. पीटीए १३१९/प्र.क्र.१४६/कार्यासन १६
दि.२१/०८/२०१९

महोदया,

उपरोक्त संदर्भीय विषयास अनुसरून, पंढरपूर मंदिरे अधिनियम, १९७३ च्या तरतुदीनुसार पंढरपूर येथील श्री. विठ्ठल रूक्मिणी मंदिराचा कारभार दि.२६/०२/१९८५ पासून श्री. विठ्ठल रूक्मिणी मंदिरे समिती, पंढरपूरकडे शासनामार्फत सोपवण्यात आलेला आहे. त्यानुसार मंदिर समितीचे कामकाज चालविण्यात येते.

पंढरपूर मंदिरे अधिनियम, १९७३ मधील कलम ४९(२) मध्ये दाननिधी व नोंदणीकृत विश्वस्तव्यवस्था यांच्या रकमा व लेखापरीक्षकांचा अहवाल आणि त्यावर धर्मादाय आयुक्ताने दिलेले निदेश यांसह, अशा अहवालाचा मथितार्थ, राजपत्रात प्रसिध्द करण्यात येईल, व त्यानंतर, शक्य तितक्या लवकर तो, राज्य विधानमंडळाच्या प्रत्येक सभागृहापुढे ठेवण्यात येईल अशी तरतूद आहे. तथापि सादर अधिनियमामधील कलम ४९(२) मध्ये बदल झाल्याबाबत आपलेकडील पत्र क्र.संकीर्ण-२०१९/५७/प्र.क्र.६/का.१६ दि.०३/०८/१९ अन्वये या कार्यालयास कळविले आहे.

श्री. विठ्ठल रूक्मिणी मंदिरे समिती, पंढरपूर यांचे सन २०१३-२०१८ चे लेखा परिक्षण अहवाल वेळोवेळी मा. धर्मादाय आयुक्त व मा. राज्य शासनास सादर केलेले आहेत. त्याचे स्पष्टीकरण सोबतच्या विवरणपत्रात सादर केले आहेत. एकंदरीत मंदिर समितीकडून मा. धर्मादाय आयुक्त व मा. राज्य शासनास अहवाल सादर करण्यास कोणताही विलंब झाल्याचा दिसून येत नाही.

आपला विश्वासू,

कार्यकारी अधिकारी,

श्री. विठ्ठल रूक्मिणी मंदिरे समिती,
पंढरपूर, जि. सोलापूर.

22/8/19

(कृ.पा.म.)

सोबत :-

१. सन २०१३ ते सन २०१८ या कालावधीचे लेखा परिक्षण अहवाल विधानमंडळ पटलावर ठेवण्यास झालेल्या विलंबाबाबतच्या स्पष्टीकरणाचे विवरणपत्र. (पहा पान क्र. ०१ ते ०१)
२. पंढरपूर मंदिरे अधिनियम, १९७३ मधील कलम ४९(२). (पहा पान क्र. ०२ ते ०३)
३. मा. धर्मादाय आयुक्त यांनी त्यांचेकडील पत्र क्र. अंदाज/३४५६/२०१९ दि.१७/०७/२०१९. (पहा पान क्र. ०४ ते १७)
४. मा. कार्यासन अधिकारी (का.१६), महाराष्ट्र शासन, विधी व न्याय विभाग, मंत्रालय, मुंबई यांचेकडील पत्र क्र. संकीर्ण-२०१९/५७/प्र.क्र.६/का.१६ दि.०३/०८/२०१९. (पहा पान क्र. १८ ते २०)
५. सन २०१३-२०१४ च्या लेखा परिक्षणासाठी लेखा परिक्षक नियुक्तीचा दिनांक, लेखा परिक्षण अहवाल प्राप्त झाल्याचा दिनांक, लेखा परिक्षण अहवालास मंदिर समितीची मान्यता मिळाल्याचा दिनांक, लेखा परिक्षण अहवाल मा. धर्मादाय आयुक्त व मा. राज्य शासना यांना सादर केलेल्या पत्राचा जावक क्रमांक इत्यादीबाबतचा पत्रव्यवहार. (पहा पान क्र. २१ ते २६)
६. सन २०१४-२०१५ च्या लेखा परिक्षणासाठी लेखा परिक्षक नियुक्तीचा दिनांक, लेखा परिक्षण अहवाल प्राप्त झाल्याचा दिनांक, लेखा परिक्षण अहवालास मंदिर समितीची मान्यता मिळाल्याचा दिनांक, लेखा परिक्षण अहवाल मा. धर्मादाय आयुक्त व मा. राज्य शासना यांना सादर केलेल्या पत्राचा जावक क्रमांक इत्यादीबाबतचा पत्रव्यवहार. (पहा पान क्र. २७ ते ३२)
७. सन २०१५-२०१६ च्या लेखा परिक्षणासाठी लेखा परिक्षक नियुक्तीचा दिनांक, लेखा परिक्षण अहवाल प्राप्त झाल्याचा दिनांक, लेखा परिक्षण अहवालास मंदिर समितीची मान्यता मिळाल्याचा दिनांक, लेखा परिक्षण अहवाल मा. धर्मादाय आयुक्त व मा. राज्य शासना यांना सादर केलेल्या पत्राचा जावक क्रमांक इत्यादीबाबतचा पत्रव्यवहार. (पहा पान क्र. ३३ ते ३८)
८. सन २०१६-२०१७ च्या लेखा परिक्षणासाठी लेखा परिक्षक नियुक्तीचा दिनांक, लेखा परिक्षण अहवाल प्राप्त झाल्याचा दिनांक, लेखा परिक्षण अहवालास मंदिर समितीची मान्यता मिळाल्याचा दिनांक, लेखा परिक्षण अहवाल मा. धर्मादाय आयुक्त व मा. राज्य शासना यांना सादर केलेल्या पत्राचा जावक क्रमांक इत्यादीबाबतचा पत्रव्यवहार. (पहा पान क्र. ३९ ते ४४)
९. सन २०१७-२०१८ च्या लेखा परिक्षणासाठी लेखा परिक्षक नियुक्तीचा दिनांक, लेखा परिक्षण अहवाल प्राप्त झाल्याचा दिनांक, लेखा परिक्षण अहवालास मंदिर समितीची मान्यता मिळाल्याचा दिनांक, लेखा परिक्षण अहवाल मा. धर्मादाय आयुक्त व मा. राज्य शासना यांना सादर केलेल्या पत्राचा जावक क्रमांक इत्यादीबाबतचा पत्रव्यवहार. (पहा पान क्र. ४५ ते ५०)

सन २०१३ ते सन २०१८ या कालावधीचे लेखा परिक्षण अहवाल विधानमंडळ पटलावर ठेवण्यास झालेल्या विलंबाबाबत.
श्री. विठ्ठल रूक्मिणी मंदिरे समिती, पंढरपूर.

विलंबाची कारणे

(२)

विषय	लेखा परिक्षण वर्ष	लेखा परिक्षक नियुक्तीचा दिनांक	लेखा परिक्षण अहवाल प्राप्त झाल्याचा दिनांक	लेखा परिक्षण अहवालास मंदिर समितीची मान्यता मिळाल्याचा दिनांक	लेखा परिक्षण अहवाल मा. धर्मादाय आयुक्त व मा. राज्य शासना यांना सादर केलेल्या पत्राचा जावक क्रमांक
श्री. विठ्ठल रूक्मिणी मंदिरे समिती, पंढरपूर यांचे सन २०१३-२०१८ चे लेखा परिक्षण अहवाल	२०१३-२०१८	मा. धर्मादाय आयुक्त यांचेकडील पत्र क्र. अंदाज/४८७०/२०१४ दि.१४/११/२०१४	०९/१२/२०१५	सभा दि.१५/०९/२०१६ ठराव क्र. ३.	जा.क्र.लेखा विभाग/का.वि./०९/२०१६ दि.१८/०९/२०१६.
अहवाल अद्यापी विधान परिषद सभागृहात सादर न केल्याबाबतची विलंबाची कारणे.	२०१४-२०१५	मा. धर्मादाय आयुक्त यांचेकडील पत्र क्र. अंदाज/७६६३/१५ दि.२९/१२/२०१५	२४/०३/२०१६	सभा दि.०९/०९/२०१६ ठराव क्र. ३.	जा.क्र.लेखा विभाग/का.वि./५५९/२०१६ दि.२९/०९/२०१६.
	२०१५-२०१६	मा. धर्मादाय आयुक्त यांचेकडील पत्र क्र. अंदाज/२१२४/२०१७ दि.२६/०४/२०१७	२४/०३/२०१८	सभा दि.०३/०७/२०१८ ठराव क्र. ३.	जा.क्र.आस्थापना/का.वि./७०५/२०१६ दि.०९/०९/२०१८.
	२०१६-२०१७	मा. कार्यासन अधिकारी, विधी व न्याय विभाग यांचेकडील पत्र क्र. पीटीए-१३१७/२१२६/प्र.क्र.३३२/का.१६ दि.१५/०५/२०१८	१२/०९/२०१८	सभा दि.१२/०९/२०१९ ठराव क्र. ४(ड).	जा.क्र.लेखा विभाग/का.वि./७७/२०१६ दि.१५/०९/२०१९.
	२०१७-२०१८	मा. धर्मादाय आयुक्त यांचेकडील पत्र क्र. अंदाज/८६८६/२०१८ दि.१५/१०/२०१८	३०/१०/२०१८	सभा दि.११/०२/२०१९ ठराव क्र. ३(क).	जा.क्र.लेखा विभाग/का.वि./११८/२०१६ दि.१८/०२/२०१९.

- श्री. विठ्ठल रूक्मिणी मंदिरे समिती, पंढरपूरकडील लेखा परिक्षण करणेकामी लेखा परिक्षक नेमणूकीबाबत प्रत्येकवर्षी मा. धर्मादाय आयुक्त, मुंबई व मा. कार्यासन अधिकारी (का.१६), महाराष्ट्र शासन, विधी व न्याय विभाग, मंत्रालय, मुंबई यांचेकडे पत्रव्यवहार करण्यात येतो. त्याप्रमाणे मा. धर्मादाय आयुक्त यांचेमार्फत मा. राज्य शासनाचे मान्यतेने लेखा परिक्षक नियुक्त झालेनंतर त्यांचेकडून लेखा परिक्षण करून व अहवाल प्राप्त झाल्यानंतर त्यास मंदिर समितीची मान्यता घेवून मा. धर्मादाय आयुक्त व मा. राज्य शासनास सादर करण्यात येतो.
- सन २०१३-२०१८ चे लेखा परिक्षण अहवालावर मा. धर्मादाय आयुक्त यांनी त्यांचेकडील पत्र क्र. अंदाज/३४५६/२०१९ दि.१७/०७/२०१९ अन्वये निर्देश दिलेले आहेत. सदर निर्देशांचा अनुपालन अहवाल तयार करण्याचे काम सुरू आहे. सदर अनुपालन अहवाल मा. धर्मादाय आयुक्त व मा. राज्य शासनास लवकरात लवकर सादर करण्याची दक्षता घेण्यात येत आहे.

१६/०९

कार्यकारी अधिकारी,
श्री. विठ्ठल रूक्मिणी मंदिरे समिती,

महाराष्ट्र शासन

क्र. पीटीए १३१९ / प्र क्र १४६ / कार्यासन १६

विधि व न्याय विभाग,

मादाम कामा मार्ग, हुतात्मा राजगुरु चौक,

मंत्रालय, मुंबई ४०० ०३२.

दिनांक : २१/०८/२०१९

प्रति,

कार्यकारी अधिकारी ,

श्री विठ्ठल रुक्मिणी मंदिर समिती,

पंढरपूर, जिल्हा सोलापूर

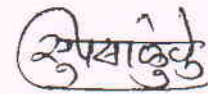
विषय:- श्री विठ्ठल रुक्मिणी मंदिरे समिती पंढरपूर या समितीचे सन २०१३ ते सन २०१८ या कालावधीचे लेखा परिक्षण अहवाल विधानमंडळ पटलावर ठेवण्यास झालेल्या विलंबाबत.

संदर्भ:- विधानमंडळ सचिवालयाचे पत्र क्रमांक १६ ऑगस्ट २०१९

महोदय,

उपरोक्त विषयाबाबतच्या संदर्भाधीन पत्राची प्रत सोबत पाठविण्यात येत आहे. सदर पत्रान्वये कळविण्यात आल्यानुसार श्री विठ्ठल रुक्मिणी मंदिर समिती, पंढरपूर यांचे सन २०१३-२०१८ चे लेखा परिक्षण अहवाल अद्यापी विधान परिषद सभागृहात सादर न केल्याने याबाबतची विलंबाची कारणे उद्या दिनांक २२ ऑगस्ट, २०१९ पर्यंत शासनास कळविण्यात यावीत, ही विनंती.

आपली,



(सु. प. साळुंके)

कार्यासन अधिकारी , विधि व न्याय विभाग

सोबत:- वरीलप्रमाणे



विधान भवन
बॅकबे रेक्लमेशन
विधान भवन मार्ग
मुंबई ४०० ०३२

तारेचा पत्ता : विधानमंडळ
दूरध्वनी क्र. : २२०२ ७३ ९९
फॅक्स क्रमांक : २२०२ ४५ २४

महाराष्ट्र विधानमंडळ

क्रमांक /म.वि.स./
दिनांक

प्रति :

प्रधान सचिव/सचिव,
विधी व न्याय विभाग,
महाराष्ट्र शासन,
मंत्रालय, मुंबई - ३२.

5569
19/8/19

16 Aug 2019

विधि व न्याय विभाग
आवक क्र.मा. ८०४.....
दिनांक २०/०८/२०१९.....
शाखा.....१६.....

विषय : सन २००० ते सन २०१९ च्या द्वितीय (पावसाळी) अधिवेशनापर्यंत प्रलंबित असलेल्या अहवालाबाबत.

महोदय,

निदेशानुसार आपणांस कळविण्यात येत आहे की, मा.उपसभापती, महाराष्ट्र विधानपरिषद तथा समिती प्रमुख, विधानपरिषद कागदपत्र सभागृहाच्या पटलावर ठेवणे समिती यांच्या असे निदर्शनास आले आहे की, विधी व न्याय विभागांतर्गत असलेल्या मंडळांचे अहवाल दिर्घकाळापासून विधानपरिषद सभागृहास सादर करण्यात आलेले नाहीत. ही बाब अत्यंत गंभीर असून यासंदर्भात मा.उपसभापती, महाराष्ट्र विधानपरिषद यांनी नाराजी व्यक्त केली असून हे अहवाल सभागृहास सादर करण्यास झालेल्या विलंबाची कारणे तसेच अशा विलंबास जबाबदार असलेल्या संबंधितांवर केलेल्या कार्यवाहीची माहिती विधानपरिषद कागदपत्रे सभागृहाच्या पटलावर ठेवणे समितीस १० दिवसांच्या आत सादर करावीत, असे निर्देशित केले आहे.

मा.उपसभापती महाराष्ट्र विधानपरिषद तथा समिती प्रमुख, विधानपरिषद कागदपत्र सभागृहाच्या पटलावर ठेवणे समिती यांचे उपरोक्त निदेशांच्या अधीनतेने या पत्रासोबत जोडलेल्या विवरणातील मंडळांच्या अहवालांना सभागृहाच्या पटलावर ठेवण्यास झालेल्या विलंबाची कारणे तसेच अशा विलंबास जबाबदार संबंधितांविरुद्ध केलेल्या कार्यवाहीचा अहवाल समिती आगामी साक्षीच्या बैठकांमध्ये विचारात घेणार असल्याने सादर माहिती या सचिवालयास कृपया दिनांक २६ ऑगस्ट, २०१९ पर्यंत विनाविलंब सादर करावी तसेच सर्व संबंधित महामंडळांना यासंदर्भात आपल्या स्तरावरून कळविण्यात यावे, अशी आपणास निदेशानुसार विनंती करण्यात येत आहे.

आपला,
(उमेश शिंदे)
अवर सचिव,
महाराष्ट्र विधानमंडळ सचिवालय

का. १५
19/8/19
20/8/19

महामंडळे, मंडळ, प्राधिकरण, आयोग, संस्था व विद्यापीठे/कृषी
विद्यापीठे यांच्या नावांची यादी

सन २००० ते सन २०१९ च्या द्वितीय (पावसाळी)
अधिवेशनापर्यंत प्रलंबित असलेल्या अहवालांची यादी

अ.क्र.	महामंडळे, मंडळ, प्राधिकरण, आयोग, संस्था व विद्यापीठे/कृषी विद्यापीठ यांचे नाव	अहवालाचे स्वरूप	वर्ष	सभागृहास सादर केल्याचा दिनांक	विधानपरिषद सभागृहात सादर करण्यात न आलेले प्रलंबित अहवाल	एकूण अहवाल
विभागाचे नाव :- विधी व न्याय						
१)	श्री विठ्ठल रुक्मिणी मंदिर समिती, पंढरपूर	लेखा परिक्षण अहवाल	सन १९८५ ते २०१३	२० जून, २०१९	सन २०१३- २०१८	५ अहवाल



सत्यमेव जयते

महाराष्ट्र शासन
विधि व न्याय विभाग

सन १९७४ चा महाराष्ट्र अधिनियम, क्रमांक ९

पंढरपूर मंदिर अधिनियम, १९७३

(दिनांक २५ एप्रिल २००० पर्यंत सुधारलेला)

Maharashtra Act No. IX of 1974

The Pandharpur Temples Act, 1973

(As Modified upto 25th April, 2000)

(किंमत रु. ११)

४६. राज्य शासनास, दाननिधी व नोंदणीकृत विश्वस्तव्यवस्था यांच्या संबंधातील कॅम्पतीही जंगम किंवा शासनाने स्थावर मालमत्ता, अभिलेख, दस्तऐवज, आराखडे, लेखे व इतर दस्तऐवज यांची पाहणी करण्यासाठी कोणत्याही पाहणी व्यक्तीची प्रतिनियुक्ती करता येईल आणि समिती आणि तिचे अधिकारी व कर्मचारी यांच्यावर अशा पाहणीसाठी करणे. अशा व्यक्तीस सर्व सुविधा उपलब्ध करून देण्याचे बंधन राहिल.

४७. धर्मादाय आयुक्तांचा अहवाल मिळाल्यावर कार्यकारी अधिकारी व समिती यांचे कोणत्याही अभिलेख, कार्यवाहीच्या संबंधातील अभिलेख हे, अशा कार्यवाहीचा कायदेशीरपणा किंवा त्याखाली दिलेल्या निर्णयाचा इत्यादी अथवा आदेशाचा बिनचूकपणा, कायदेशीरपणा किंवा औचित्य याबाबत स्वतःची खात्री करून घेण्याच्या दृष्टीने मागविण्याचा मागवून घेणे व त्यांची तपासणी करणे आवश्यक व इष्ट आहे असे राज्य शासनास वाटल्यास त्यास तसे करता राज्य शासनाचा येईल व कोणत्याही बाबतीत असा कोणताही निर्णय किंवा आदेश यात फेरबदल, विलोपन किंवा प्रत्यावर्तन अधिकार. केले पाहिजे किंवा तो फेरविचारार्थ पाठविला पाहिजे असे राज्य शासनास आढळून आले तर, राज्य शासनास, त्याप्रमाणे आदेश काढता येतील.

राज्य शासनास, अशा कोणत्याही निर्णयाची किंवा आदेशाची अंमलबजावणी त्यासंबंधात या कलमाखाली असलेल्या आपल्या अधिकारांचा वापर करण्यात येईपर्यंत स्थगित करता येईल :

परंतु, संबंधित पक्षकारांना स्पष्टीकरण देण्याची संधी देण्यात आल्यावाचून राज्य शासन या कलमान्वये कोणताही आदेश देणार नाही.

४८. दाननिधी व नोंदणीकृत विश्वस्तव्यवस्था किंवा त्यांची कोणतीही जंगम किंवा स्थावर मालमत्ता यांच्या सरकारी संबंधातील कोणतेही अभिलेख, नोंदवही, अहवाल, किंवा इतर दस्तऐवज ज्यांच्या अभिरक्षेत आहेत असे सर्व अधिकाऱ्यांनी शासकीय अधिकारी, कार्यकारी अधिकारी फर्मावील त्याप्रमाणे उक्त अभिलेख, नोंदवही, अहवाल किंवा इतर विवक्षितदस्तऐवजांच्या प्रती दस्तऐवज किंवा त्यामधील उतारे पुरवितील. किंवा त्यातील उतारे पुरविणे.

४९. (१) समिती दरवर्षी दाननिधी व नोंदणीकृत विश्वस्तव्यवस्था यांच्या प्रशासनासंबंधीचा अहवाल, प्रशासन प्रत्येक वर्ष संपल्यापासून सहा महिन्यांच्या आत, तयार करील व तो अहवाल धर्मादाय आयुक्तांमार्फत राज्य अहवाल शासनास सादर करील.

(२) दाननिधी व नोंदणीकृत विश्वस्तव्यवस्था यांच्या रकमा व लेखापरीक्षकांचा अहवाल आणि त्यावर धर्मादाय आयुक्ताने दिलेले निदेश यांसह, अशा अहवालाचा मथितार्थ, राजपत्रात प्रसिद्ध करण्यात येईल, व त्यानंतर, शक्य तितक्या लवकर तो, राज्य विधानमंडळाच्या प्रत्येक सभागृहापुढे ठेवण्यात येईल.

१९६० ५०. समितीचे अधिकारी, कर्मचारी व तिचे सदस्य हे, भारतीय दंड संहितेच्या कलम २१ च्या अर्थानुसार अधिकारी, च ४५ लोकसेवक असल्याचे मानण्यात येईल. इत्यादी लोकसेवक असणे.

५१. या अधिनियमात अन्यथा स्पष्टपणे तरतूद केली असेल त्याव्यतिरिक्त, राज्य शासन किंवा समिती दाव्यास किंवा किंवा तिचा कोणताही सदस्य किंवा समितीचा कार्यकारी अधिकारी किंवा इतर कोणताही अधिकारी किंवा कार्यवाहीस कर्मचारी यांपैकी कोणीही, या अधिनियमाच्या तरतुदींनुसार सद्भावनेने कोणतीही गोष्ट केली असेल किंवा रोध. केल्याचे दिसून येत असेल तर त्याच्याविरुद्ध कोणत्याही न्यायालयात कोणताही दावा दाखल करता येणार नाही किंवा कोणतीही कार्यवाही करता येणार नाही.

५२. त्या त्यावेळी अंमलात असलेला कोणताही कायदा किंवा नेमलेल्या दिवसापूर्वी तयार केलेल्या अधिनियमाचा मुदिरांच्या व्यवस्थापनाबाबतची कोणतीही योजना किंवा कोणत्याही न्यायालयाचा कोणताही हुकूमनामा किंवा अधिभावी न्यायालयाचा आदेश किंवा दाननिधी किंवा नोंदणीकृत विश्वस्त व्यवस्था यांच्या संबंधात प्रचलित असलेली अंमल. कोणतीही प्रथा, रूढी किंवा परिपाट यामध्ये याविरुद्ध काहीही अंतर्भूत असले तरी, हा अधिनियम अंमलात राहिल.

महाराष्ट्र शासन
धर्मादाय आयुक्त, महाराष्ट्र राज्य, मुंबई यांचे कार्यालय

धर्मादाय आयुक्त भवन,
३ रा मजला, ८३, डॉ. अँनी बेझंट रोड,
वरळी, मुंबई ४०० ०१८.
दूरध्वनी क्रमांक २४९३५४३४ , २४९३५४९०
२४९३०४९९ २४९३५५१६
फॅक्स २४९७६४२०

Email Id:- cc.mahastate@mahacharity.gov.in,

Website Address:- www.charity.maharashtra.gov.in

संदर्भ क्र/अंदाज/३४५६/२०१९

प्रति,
कार्यकारी अधिकारी,
श्री. विठठल रुक्मिणी मंदिर समिती,
पंढरपूर.

office of the
CHARITY COMMISSIONER
floor, Dr. Annie Besant
Tel No २४९३५४३४ , २४९३५४९०
२४९३०४९९ २४९३५५१६
Fax No २४९७६४२०
budget mum-mh@gov.in,

दिनांक:- २१ ७ JUL 2019

विषय:- पंढरपूर मंदिर अधिनियम १९७३ चे कलम ४९(२) नुसार सादर केलेल्या
२०११-२०१२ ते २०१७-२०१८ या कालावधीतील लेखा परिक्षण अहवालाचा
अनुषंगाने श्री विठठल रुक्मिणी मंदिर समितीस द्यावयाचे निर्देश...

उपरोक्त विषयान्वये कळविण्यात येते की, श्री विठठल रुक्मिणी मंदिर अधिनियम १९७३ चे कलम ४९
नुसार सादर केलेल्या सन २०११ -१२ ते २०१७-२०१८ या कालावधीतील लेखा परिक्षण अहवालामध्ये आक्षेप घेऊ
आलेले आहेत. त्यानुसार वर्षानिहाय लेखा परिक्षण अहवालावर धर्मादाय आयुक्तांचे निर्देश देण्यात येत आहेत.
लेखा आक्षेपांचे निराकरण करून याबाबतचा अनुपालन अहवाल सादर करण्यात यावा. तसेच उपरोक्त नमूद अधि
कलम ४९(२) मध्ये नमूद केलेल्या नुसार कार्यवाही करायची.

दिनांक	23 JUL 2019
लेखा	A
२०११	
कार्यकारी	
अधिकारी	

सोबत: सन २०११ -२०१२ ते २०१७-२०१८ पर्यंत वर्षानिहाय निर्देश.

प्रत माहितीस्तव सविनय सादर,
प्रधान सचिव,
विधी व न्याय विभाग, मंत्रालय, मुंबई.

(शयना पाटील)
धर्मादाय आयुक्त (प्र)
महाराष्ट्र राज्य, मुंबई

पंढरपुर मंदिर अधिनियम १९७३ चे कलम ४९(२) नुसार समितीने सादर केलेल्या सन २०११-२०१२ या कालावधीतील लेखा परिक्षण अहवालाच्या अनुषंगाने श्री विठ्ठल रुक्मीणी मंदिर समितीस द्यावयाचे निर्देश

अ) श्री विठ्ठल रुक्मीणी मंदिर समितीकडे सन २०११-२०१२ यावर्षातील उत्पन्न व खर्चाचा ढोबळ तपशिल खालीलप्रमाणे आहे.

एकूण वार्षिक जमा	रु. १२७२०७६४६.३४
एकूण वार्षिक खर्च	रु. ३२४४२२२३.२३
एकूण शिल्लक/तोटा	रु. ९४७६५४२३.११

ब) मुंबई सार्वजनिक न्यास नियम, १९५१ मधील नियम १९ अन्वये श्री विठ्ठल रुक्मीणी मंदिर समितीच्या लेख्यांचे बाबत अधिकृत लेखा परिक्षकांकडून रितसर लेखापरिक्षण अहवाल प्राप्त झालेला आहे.

क) श्री विठ्ठल रुक्मीणी मंदिर समितीच्या लेखा परिक्षणामध्ये पुढीलप्रमाणे अनियमितता निदर्शनास आल्याचे आढळते

१. सोने, चांदी यांचे मुल्यांकन करण्यात आले आहे व त्याप्रमाणे नोंद आहे परंतु सदर मुल्यांकन शासनमान्य संस्थेकडून करण्यात आलेले नाही. हिरे व इतर मौल्यवान खडे यांचे मुल्यांकन केलेले नाही.
२. पंढरपुर मंदिर अधिनियम १९७३ अन्वये समितीमध्ये ११ सदस्य व नामनिर्देशनाद्वारे एक पंढरपुर नगरपालिका प्रशासनाचा एक प्रतिनिधी असण्याची तरतुद आहे. परंतु जेव्हापासून प्रकरण न्यायालयात आहे तेव्हापासून ७ सदस्यांची समिती आहे व याबाबत न्यायालयाने परवानगी दिली आहे.
३. पूर्वीच्या प्राधिकृत हिशेब तपासणीसाठी खालीलप्रमाणे शिरे त्यांच्या अहवालात दिले आहेत.
 - अ. कर्मचा-यांवरील जबाबदा-या व कर्तव्ये निश्चित केलेली नसल्यामुळे अंतर्गत व्यवस्था (Internal check) व्यवस्थित नाही.
 - ब. कर्मचा-यांना देण्यात आलेल्या अग्रिमापैकी रु. १४३५१२/- रुपयाची वसुली कर्मचारी सेवानिवृत्त झाल्यामुळे झालेली नाही.
 - क. कर्मचा-यांच्या भविष्य निर्वाह निधीची रक्कम अदयापही संस्थेच्या खात्यात आहे सदर रक्कम स्वतंत्र खात्यात ठेवण्यात यावी.
४. काही मालमत्ता समितीच्या नावावर नाही. याबाबत समितीने कार्यवाही करणे आवश्यक आहे. काही मालमत्तेचा ताबा कायदेशिर बाबीमुळे समितीकडे नाही. त्यामुळे खात्यात दिसून येत नाही.

उपरोक्त निदर्शनास आलेल्या अनियमिततेचे तात्काळ निराकरण करून अनुपालन अहवाल सादर करणेबाबत समितीस निर्देश देण्यात येत आहेत

(शयना पाटील)

धर्मादाय आयुक्त (प्र)

महाराष्ट्र राज्य

पंढरपुर मंदिर अधिनियम १९७३ चे कलम ४९(२) नुसार समितीने सादर केलेल्या सन २०१२-२०१३ या कालावधीतील लेखा परिक्षण अहवालाच्या अनुषंगाने श्री विठ्ठल रुक्मीणी मंदिर समितीस द्यावयाचे निर्देश

अ) श्री विठ्ठल रुक्मीणी मंदिर समितीकडे सन २०१२-२०१३ यावर्षातील उत्पन्न व खर्चाचा ढोबळ तपशिल खालीलप्रमाणे आहे.

एकूण वार्षिक जमा	रु. १६२६६०७४९.००
एकूण वार्षिक खर्च	रु. ३७८३३४६२.००
एकूण शिल्लक/तोटा	रु. १२४८२७२८७.००

ब) मुंबई सार्वजनिक न्यास नियम, १९५१ मधील नियम १९ अन्वये श्री विठ्ठल रुक्मीणी मंदिर समितीच्या लेख्यांचे बाबत अधिकृत लेखा परिक्षकांकडून रितसर लेखापरिक्षण अहवाल प्राप्त झालेला आहे.

क) श्री विठ्ठल रुक्मीणी मंदिर समितीच्या लेखा परिक्षणामध्ये पुढीलप्रमाणे अनियमितता निदर्शनास आल्याचे आढळते

१. सोने, चांदी यांचे मुल्यांकन करण्यात आले आहे व त्याप्रमाणे नोंद आहे परंतु सदर मुल्यांकन शासनमान्य संस्थेकडून करण्यात आलेले नाही. हिरे व इतर मौल्यवान खडे यांचे मुल्यांकन केलेले नाही.
२. पंढरपुर मंदिर अधिनियम १९७३ अन्वये समितीमध्ये ११ सदस्य व नामनिर्देशनाद्वारे एक पंढरपुर नगरपालिका प्रशासनाचा एक प्रतिनिधी असण्याची तरतुद आहे. परंतु जेव्हापासून प्रकरण न्यायालयात आहे तेव्हापासून ७ सदस्यांची समिती आहे व याबाबत न्यायालयाने परवानगी दिली आहे.
३. पूर्वीच्या प्राधिकृत हिशेब तपासणीसाठी खालीलप्रमाणे शिरे त्यांच्या अहवालात दिले आहेत.
 - अ. कर्मचा-यांवरील जबाबदा-या व कर्तव्ये निश्चित केलेली नसल्यामुळे अंतर्गत व्यवस्था (Internal check) व्यवस्थित नाही.
 - ब. कर्मचा-यांना देण्यात आलेल्या अग्रिमापैकी रु.१,९५,८९३/- रुपयाची वसुली कर्मचारी सेवानिवृत्त झाल्यामुळे झालेली नाही.
 - क. कर्मचा-यांच्या भविष्य निर्वाह निधीची रक्कम अदयापही संस्थेच्या खात्यात आहे सदर रक्कम स्वतंत्र खात्यात ठेवण्यात यावी.
४. काही मालमत्ता समितीच्या नावावर नाही याबाबत समितीने कार्यवाही करणे आवश्यक आहे. काही मालमत्तेचा ताबा कायदेशिर बाबीमुळे समितीकडे नाही. त्यामुळे खात्यात दिसून येत नाही.
५. सर्वे नं. २३९२ मधील ३२९४.३ चौ.फु. जागा ज्यावर मंदिर आहे ती संस्थेच्या

लेख्यामध्ये आढळून येत नाही. तसेच तुकाराम भवन व दर्शन मंडप बांधण्यात आलेली जागा सुध्दा संस्थेच्या लेख्यामध्ये दिसून येत नाही.

६. समितीस रु २३६२५००/- इतके अनुदान सोलार उर्जा प्रकल्पाकरीता मिळाले होते. सदर रकमेचे विनीयोजन सोलार उर्जा खरेदी किंमती तून कमी केले नाही किंवा घसारा रकमेशी मेळ केला नाही.
७. दिलेल्या ठेवी कायम होण्याचे अधीन आहेत.

उपरोक्त निदर्शनास आलेल्या अनियमिततेचे तात्काळ निराकरण करून अनुपालन अहवाल सादर करणेबाबत समितीस निर्देश देण्यात येत आहेत

S. Patil
17/7/19
(शयना पाटील)
धर्मादाय आयुक्त (प्र)
महाराष्ट्र राज्य

पंढरपुर मंदिर अधिनियम १९७३ चे कलम ४९(२) नुसार समितीने सादर केलेल्या सन २०१३-२०१४ या कालावधीतील लेखा परिक्षण अहवालाच्या अनुषंगाने श्री विठ्ठल रुक्मीणी मंदिर समितीस द्यावयाचे निर्देश

अ) श्री विठ्ठल रुक्मीणी मंदिर समितीकडे सन २०१३-२०१४ यावर्षातील उत्पन्न व खर्चाचा ढोबळ तपशिल खालीलप्रमाणे आहे.

एकुण वार्षिक जमा	रु. १८१४८७४२७.००
एकुण वार्षिक खर्च	रु. ४७८७७७२९.००
एकूण शिल्लक/तोटा	रु. १३३६०९६९८.००

ब) मुंबई सार्वजनिक न्यास नियम, १९५१ मधील नियम १९ अन्वये श्री विठ्ठल रुक्मीणी मंदिर समितीच्या लेखांचे बाबत अधिकृत लेखा परिक्षकांकडून रितसर लेखापरिक्षण अहवाल प्राप्त झालेला आहे.

क) श्री विठ्ठल रुक्मीणी मंदिर समितीच्या लेखा परिक्षणामध्ये पुढीलप्रमाणे अनियमितता निदर्शनास आल्याचे आढळते

१. सोने, चांदी यांचे मुल्यांकन करण्यात आले आहे व त्याप्रमाणे नोंद आहे परंतु सदर मुल्यांकन शासनमान्य संस्थेकडून करण्यात आलेले नाही. हिरे व इतर मौल्यवान खडे यांचे मुल्यांकन केलेले नाही.
२. पंढरपुर मंदिर अधिनियम १९७३ अन्वये समितीमध्ये ११ सदस्य व नामनिर्देशनाद्वारे एक पंढरपुर नगरपालिका प्रशासनाचा एक प्रतिनिधी असण्याची तरतुद आहे. परंतु जेव्हापासून प्रकरण न्यायालयात आहे तेव्हापासून ७ सदस्यांची समिती आहे व याबाबत न्यायालयाने परवानगी दिली आहे.
३. पूर्वीच्या प्राधिकृत हिशेबतपासणीसाठी खालीलप्रमाणे शिरे त्यांच्या अहवालात दिले आहेत.
 - अ. कर्मचा-यांवरील जबाबदा-या व कर्तव्ये निश्चित केलेली नसल्यामुळे अंतर्गत व्यवस्था (Internal check) व्यवस्थित नाही.
 - ब. कर्मचा-यांना देण्यात आलेल्या अग्रिमापैकी रु. १७३०१२/- रुपयाची वसुली कर्मचारी सेवानिवृत्त झाल्यामुळे झालेली नाही.
 - क. कर्मचा-यांच्या भविष्य निर्वाह निधीची रक्कम अदयापही संस्थेच्या खात्यात आहे सदर रक्कम स्वतंत्र खात्यात ठेवण्यात यावी.
४. काही मालमत्ता समितीच्या नावावर नाही. याबाबत समितीने कार्यवाही करणे आवश्यक आहे. काही मालमत्तेचा ताबा कायदेशिर बाबीमुळे समितीकडे नाही. त्यामुळे खात्यात दिसून येत नाही.
५. मालमत्तेवर घसारा दर्शविण्यात आलेला नाही.

६. सर्वे नं. २३९२ मधील ३२९४.३ चौ.फु. जागा ज्यावर मंदीर आहे ती संस्थेच्या लेख्यामध्ये आढळूय येत नाही. तसेच तुकाराम भवन व दर्शन मंडप बांधण्यात आलेली जागा सुध्दा संस्थेच्या लेख्यामध्ये दिसून येत नाही.
७. दिलेल्या ठेवी कायम होण्याचे अधीन आहेत.

उपरोक्त निदर्शनास आलेल्या अनियमिततेचे तात्काळ निराकरण करून अनुपालन अहवाल सादर करणेबाबत समितीस निर्देश देण्यात येत आहेत

(शयना पाटील)

धर्मादाय आयुक्त (प्र)

महाराष्ट्र राज्य

पंढरपूर मंदिर अधिनियम १९७३ चे कलम ४९(२) नुसार समितीने सादर केलेल्या सन २०१४-
२०१५ या कालावधीतील लेखा परिक्षण अहवालाच्या अनुषंगाने श्री विठ्ठल रुक्मीणी मंदिर
समितीस द्यावयाचे निर्देश

अ) श्री विठ्ठल रुक्मीणी मंदिर समितीकडे सन २०१४-२०१५ यावर्षातील उत्पन्न व खर्चाचा ढोबळ तपशिल खालीलप्रमाणे आहे.

एकूण वार्षिक जमा	रु. २६६४०९६४४.०४
एकूण वार्षिक खर्च	रु. ८०७०३७२५.००
एकूण शिल्लक/तोटा	रु. १८५६९७९१९.००

ब) मुंबई सार्वजनिक न्यास नियम, १९५१ मधील नियम १९ अन्वये श्री विठ्ठल रुक्मीणी मंदिर समितीच्या लेखांचे बाबत अधिकृत लेखा परिक्षकांकडून रितसर लेखापरिक्षण अहवाल प्राप्त झालेला आहे.

क) श्री विठ्ठल रुक्मीणी मंदिर समितीच्या लेखा परिक्षणामध्ये पुढीलप्रमाणे अनियमितता निदर्शनास आल्याचे आढळते

१. पूर्वीच्या प्राधिकृत हिशेब तपासणीसाठी दिलेल्या अहवालानुसार कर्मचा-यांवरील जबाबदा-या व कर्तव्ये निश्चित केलेली नसल्यामुळे अंतर्गत व्यवस्था (Internal check) व्यवस्थित नाही.
२. अधिकृत व्यक्ती मार्फत वेळोवेळी विविध विभागांचे भांडार पडताळणी केली गेली पाहिजे व प्रत्यक्ष माल व पुस्तकी माल याची पडताळणी करून समितीस या बाबत सूचित केले गेले पाहिजे.
३. लाडू विभागामध्ये अनेक मोठ्या विसंगती निदर्शनास आल्या आहेत. त्या सर्व बाबत सविस्तर अनुपालन व निर्मूलन करणे आवश्यक आहे.
४. फोटोविक्री विभागा मध्ये देखील विसंगती आढळल्या आहेत. सदर आक्षेपांचे देखील सविस्तर अनुपालन सादर करावे.
५. देणगी पेटीतील जमा, ती उघडण्याची वेळी तारीख तसेच रोख रक्कम मोजण्यास लागलेला अवधी इ बाबत नोंदी केलेल्या नाहीत.
६. सोने चांदी विभाग मध्ये ठेवण्यात आलेल्या मौल्यवान वस्तू नॉर्मल कपाटात ठेवले आहे. त्या करीत दुहेरी चावी असलेले कपाट / सेफ असणे आवश्यक आहे. आणि दोन अधिकृत व्यक्तीचे ताब्यात असणे आवश्यक आहे. सी सी टीव्ही कार्यन्वीत नाही. तसेच मौल्यवान वस्तूचे विमा उतरविलेला नाही.
७. मनी ऑर्डर द्वारे प्राप्त होणा-या देणाऱ्यांची अंतर्गत नियंत्रण प्रक्रीया असणे आवश्यक आहे.
८. आयकर बाबत असलेल्या विसंगतीवर कार्यवाही करावी.
९. पूर्वीच्या प्राधिकृत हिशेब तपासणीसाठी खालीलप्रमाणे शिरे त्यांच्या अहवालात दिले आहेत.

- कर्मचा-यांवरील जबाबदा-या व कर्तव्ये निश्चित केलेली नसल्यामुळे अंतर्गत व्यवस्था (Internal check) व्यवस्थित नाही
 - कर्मचा-यांना देण्यात आलेल्या अग्रिमापैकी रु.१७३०१२/- रुपयाची वसुली कर्मचारी सेवानिवृत्त झाल्यामुळे झालेली नाही.
 - कर्मचा-यांच्या भविष्य निर्वाह निधीची रक्कम अदयापही संस्थेच्या खात्यात आहे सदर रक्कम स्वतंत्र खात्यात ठेवण्यात यावी.
 - काही मालमत्ता समितीच्या नावावर नाही. याबाबत समितीने कार्यवाही करणे आवश्यक आहे. काही मालमत्तेचा ताबा कायदेशिर बाबीमुळे समितीकडे नाही. त्यामुळे खात्यात दिसून येत नाही.
 - मालमत्तेवर घसारा दर्शविण्यात आलेला नाही.
 - सर्वे नं. २३९२ मधील ३२९४.३ चौ.फु. जागा ज्यावर मंदीर आहे ती संस्थेच्या लेख्यामध्ये आढळून येत नाही. तसेच तुकाराम भवन व दर्शन मंडप बांधण्यात आलेली जागा सुध्दा संस्थेच्या लेख्यामध्ये दिसून येत नाही.
 - दिलेल्या ठेवी कायम होण्याचे अधीन आहेत.
१०. तरी लेखा परिक्षकांनी दिलेले वरील सर्वसाधारण आक्षेपासह (b) नवीन भक्त निवास बिल्डींगचे बांधकाम, (c) जमा खर्च बाबत (d) बॅलन्स शीट मध्ये नमूद केलेल्या सर्व आक्षेपांचे सविस्तर अनुपालन अहवाल सादर करावा.

उपरोक्त निदर्शनास आलेल्या अनियमिततेचे तात्काळ निराकरण करून अनुपालन अहवाल सादर करणेबाबत समितीस निर्देश देण्यात येत आहेत

(शयना पाटील)
धर्मादाय आयुक्त (प्र)
महाराष्ट्र राज्य

पंढरपूर मंदिर अधिनियम १९७३ चे कलम ४९(२) नुसार समितीने सादर केलेल्या सन २०१५-२०१६ या कालावधीतील लेखा परिक्षण अहवालाच्या अनुषंगाने श्री विठ्ठल रुक्मीणी मंदिर समितीस द्यावयाचे निर्देश

अ) श्री विठ्ठल रुक्मीणी मंदिर समितीकडे सन २०१५-२०१६ यावर्षातील उत्पन्न व खर्चाचा ढोबळ तपशिल खालीलप्रमाणे आहे.

एकूण वार्षिक जमा	रु. २८०६१५६५८.४९
एकूण वार्षिक खर्च	रु. १२१६०१४६२.३६
एकूण शिल्लक/तोटा	रु. १५९०१४१९६.१३

ब) मुंबई सार्वजनिक न्यास नियम, १९५१ मधील नियम १९ अन्वये श्री विठ्ठल रुक्मीणी मंदिर समितीच्या लेख्यांचे बाबत अधिकृत लेखा परिक्षकांकडून रितसर लेखापरिक्षण अहवाल प्राप्त झालेला आहे.

क) श्री विठ्ठल रुक्मीणी मंदिर समितीच्या लेखा परिक्षणामध्ये पुढीलप्रमाणे अनियमितता निदर्शनास आल्याचे आढळते

१. पूर्वीच्या प्राधिकृत हिशेब तपासणीसाठी दिलेल्या अहवालानुसार कर्मचा-यांवरील जबाबदा-या व कर्तव्ये निश्चित केलेली नसल्यामुळे अंतर्गत व्यवस्था (Internal check) व्यवस्थित नाही.
२. अधिकृत व्यक्ती मार्फत वेळोवेळी विविध विभागांचे भांडार पडताळणी केली गेली पाहिजे व प्रत्यक्ष माल व पुस्तकी माल याची पडताळणी करून समितीस या बाबत सूचित केले गेले पाहिजे.
३. लाडू विभागामध्ये अनेक मोठ्या विसंगती निदर्शनास आल्या आहेत. त्या सर्व बाबत सविस्तर अनुपालन व निर्मूलन करणे आवश्यक आहे.
४. फोटोविक्री विभागा मध्ये देखील विसंगती आढळल्या आहेत. फोटो विभागातील प्रत्यक्ष संख्या व पुस्तकी संख्या यामध्ये रुपये १३४२५०/- चा फरक दिसून येत आहे. सदर आक्षेपांचे देखील सविस्तर अनुपालन सादर करावे.
५. देणगी पेटीतील जमा, ती उघडण्याची वेळी तारीख तसेच रोख रक्कम मोजण्यास लागलेला अवधी इ बाबत नोंदी केलेल्या नाहीत.
६. सोने चांदी विभाग मध्ये ठेवण्यात आलेल्या मौल्यवान वस्तू नॉर्मल कपाटात ठेवले आहे. त्या करीत दुहेरी चावी असलेले कपाट / सेफ असणे आवश्यक आहे. आणि दोन अधिकृत व्यक्तीचे ताब्यात असणे आवश्यक आहे. सी सी टीव्ही कार्यन्वीत नाही. तसेच मौल्यवान वस्तूचे विमा उतरविलेला नाही.
७. मनी ऑर्डर द्वारे प्राप्त होणा-या देणग्याची अंतर्गत नियंत्रण प्रक्रीया असणे आवश्यक आहे. सन १४-१५ मध्ये दर्शविलेल्या त्रुटीची पुर्तता अदयापही झालेली नाही.
८. चावी नोंदवही ठेवणे आवश्यक आहे, बदली झालेल्या कर्मचा-यांनी रितसर कार्यभार हस्तांतरण करणे आवश्यक आहे, प्रत्येक विभाग प्रमुखाने रोजचे रोज जमा होणारे रक्कम

पडताळून स्वाक्षांकीत केली पाहिजे. वस्तू स्वरूपात मिळणारे दानाची बाजार भावानुसार नोंद घेणे आवश्यक, विविध वस्त्रे व साडी यांची भांडार पडताळणी होणे आवश्यक. वेदांत भक्त निवास मधील रहवासी बाबत देखील विसंगती आढळल्या आहेत.

९. कर्मचा-यांचे अभिलेख व्यवस्थित ठेवण्यात आले नाहीत.
१०. गोशाळा विभागाचे अभिलेख देखील व्यवस्थित ठेवले ले नाहीत.
११. सिनेरजी एसकेआय इन्फ्रा डिव्हेलपमेंट या ठेकेदाराचे देयकावर २ टक्के टीडीएस ची कपात केलेली नाही.
१२. सॅनेटरी हाऊस चे बांधकामाचे रक्कमांचे योग्य लेख्याखाली दर्शविणे आवश्यक आहे.
१३. तुकाराम भवनातील सोलार प्रकल्प चालू नाही. ताळेबंदामध्ये ४७.२५ लक्ष रककम शासनाचे २३.६३ लक्ष अनुदान प्राप्त आहे.
१४. पूर्वीच्या प्राधिकृत हिशेब तपासणीसाठी खालीलप्रमाणे शिरे त्यांच्या अहवालात दिले आहेत.
 - कर्मचा-यांवरील जबाबदा-या व कर्तव्ये निश्चित केलेली नसल्यामुळे अंतर्गत व्यवस्था (Internal check) व्यवस्थित नाही
 - कर्मचा-यांना देण्यात आलेल्या अग्रिमापैकी रु. १७३०१२/- रुपयाची वसुली कर्मचारी सेवानिवृत्त झाल्यामुळे झालेली नाही.
 - कर्मचा-यांच्या भविष्य निर्वाह निधीची रक्कम अदयापही संस्थेच्या खात्यात आहे सदर रक्कम स्वतंत्र खात्यात ठेवण्यात यावी.
 - काही मालमत्ता समितीच्या नावावर नाही. याबाबत समितीने कार्यवाही करणे आवश्यक आहे. काही मालमत्तेचा ताबा कायदेशिर बाबीमुळे समितीकडे नाही. त्यामुळे खात्यात दिसून येत नाही.
 - मालमत्तेवर घसारा दर्शविण्यात आलेला नाही.
 - सर्व नं. २३९२ मधील ३२९४.३ चौ.फु. जागा ज्यावर मंदीर आहे ती संस्थेच्या लेख्यामध्ये आढळून येत नाही. तसेच तुकाराम भवन व दर्शन मंडप बांधण्यात आलेली जागा सुध्दा संस्थेच्या लेख्यामध्ये दिसून येत नाही.
 - दिलेल्या ठेवी कायम होण्याचे अधीन आहेत.
१५. न्यासाचे कारपस फंडातील फरक दूर करणे.
१६. तरी लेखा परिक्षकांनी दिलेले वरील सर्वसाधारण आक्षेपासह (b) नवीन भक्त निवास बिल्डींगचे बांधकाम, (c) जमा खर्च बाबत (d) बॅलन्स शीट मध्ये नमूद केलेल्या सर्व आक्षेपांचे सविस्तर अनुपालन अहवाल सादर करावा.

उपरोक्त निदर्शनास आलेल्या अनियमिततेचे तात्काळ निराकरण करून अनुपालन अहवाल सादर करणेबाबत समितीस निर्देश देण्यात येत आहेत

(शयना पाटील)

धर्मादाय आयुक्त (प्र)

महाराष्ट्र राज्य

पंढरपुर मंदिर अधिनियम १९७३ चे कलम ४९(२) नुसार समितीने सादर केलेल्या सन २०१६-
२०१७ या कालावधीतील लेखा परिक्षण अहवालाच्या अनुषंगाने श्री विठ्ठल रुक्मीणी मंदिर
समितीस द्यावयाचे निर्देश

अ) श्री विठ्ठल रुक्मीणी मंदिर समितीकडे सन २०१६-२०१७ यावर्षातील उत्पन्न व खर्चाचा ढोबळ तपशिल खालीलप्रमाणे आहे.

एकूण वार्षिक जमा	रु. २५९८५३८२२.००
एकूण वार्षिक खर्च	रु. ११४०४८८५१.००
एकूण शिल्लक/तोटा	रु. १४५८०४९७१.००

ब) मुंबई सार्वजनिक न्यास नियम, १९५१ मधील नियम १९ अन्वये श्री विठ्ठल रुक्मीणी मंदिर समितीच्या लेख्यांचे बाबत अधिकृत लेखा परिक्षकांकडून रितसर लेखापरिक्षण अहवाल प्राप्त झालेला आहे.

क) श्री विठ्ठल रुक्मीणी मंदिर समितीच्या लेखा परिक्षणामध्ये पुढीलप्रमाणे अनियमितता निदर्शनास आल्याचे आढळते

१. न्यासाने आंतर्गत लेखापरिक्षकाची नेमणूक केलेली नाही. वित्तीय अनियमितता टाळणे करीता अंतर्गत लेखापरिक्षकाची आवश्यकता आहे.
२. अधिकृत व्यक्ती मार्फत वेळोवेळी विविध विभागांचे भांडार पडताळणी केली गेली पाहिजे व प्रत्यक्ष माल व पुस्तकी माल याची पडताळणी करून समितीस या बाबत सूचीत केले गेले पाहिजे.
३. सोने चांदी विभाग मध्ये ठेवण्यात आलेल्या मौल्यवान वस्तू नॉर्मल कपाटात ठेवले आहे. त्या करीत दुहेरी चावी असलेले कपाट / सेफ असणे आवश्यक आहे. आणि दोन अधिकृत व्यक्तीचे ताब्यात असणे आवश्यक आहे. तसेच मौल्यवान वस्तूचे विमा उतरविलेला नाही.
४. चावी नोंदवही ठेवणे आवश्यक आहे, बदली झालेल्या कर्मचा-यांनी रितसर कार्यभार हस्तांतरण करणे आवश्यक आहे, प्रत्येक विभाग प्रमुखाने रोजचे रोज जमा होणारे रक्कम पडताळून स्वाक्षांकीत केली पाहिजे. वस्तू स्वरूपात मिळणारे दानाची बाजार भावानुसार नोंद घेणे आवश्यक, विविध वस्त्रे व साडी यांची भांडार पडताळणी होणे आवश्यक, वेदांत भक्त निवास मधील रहवासी बाबत देखील विसंगती आढळल्या आहेत.
५. कर्मचा-यांचे अभिलेख व्यवस्थित ठेवण्यात आले नाहीत.
६. गोशाळा विभागाचे अभिलेख देखील व्यवस्थित ठेवले ले नाहीत.
७. रुपये २८०५३६८९३/- चे कामावर ठेकेदाराचे देयकावर २ टक्के टीडीएस ची कपात केलेली नाही.
८. तसेच विविध देयकांवरचा आयकर वरचा २ टक्के टीडीएस ची कपात केलेली नाही.
९. तुकाराम भवनातील सोलार प्रकल्प चालू नाही. ताळेबंदामध्ये ४७.२५ लक्ष रक्कम शासनाचे २३.६३ लक्ष अनुदान प्राप्त आहे.

१०. पूर्वीच्या प्राधिकृत हिशेब तपासणीसाठी खालीलप्रमाणे शेरे त्यांच्या अहवालात आहेत.
- कर्मचा-यांवरील जबाबदा-या व कर्तव्ये निश्चित केलेली नसल्यामुळे अंतर्गत व्यवस्था (Internal check) व्यवस्थित नाही
 - कर्मचा-यांना देण्यात आलेल्या अग्रिमापैकी रु.१७३०९२/- रुपयाची वसुली कर्मचारी सेवानिवृत्त झाल्यामुळे झालेली नाही.
 - मालमत्तेवर घसारा दर्शविण्यात आलेला नाही.
 - सर्वे नं. २३९२ मधील ३२९४.३ चौ.फु. जागा ज्यावर मंदीर आहे ती संस्थेच्या लेख्यामध्ये आढळून येत नाही. तसेच तुकाराम भवन व दर्शन मंडप बांधण्यात आलेली जागा सुद्धा संस्थेच्या लेख्यामध्ये दिसून येत नाही.
 - अंतर्गत लेखापरिक्षण नसल्याने गैरव्यवहार (teeming and lading of cash) दिसून आले आहे.
१०. रुपये ३१८०९०/- इतके रकमेचे टीडीएस दायित्व ट्रेसेस साईट वर दिसून येत आहे. यावर योग्य ते कार्यवाही त्वरीत करावी.
११. पूजारी यांचे मानधनावर व्यवसाय कराची कपात करण्यात आलेली नाही.
१२. तरी लेखा परिक्षकांनी दिलेले वरील सर्वसाधारण आक्षेपासह (b) नवीन भक्त निवास बिल्डींगचे बांधकाम, (c) जमा खर्च बाबत (d) बॅलन्स शीट मध्ये नमूद केलेल्या सर्व आक्षेपांचे सविस्तर अनुपालन अहवाल सादर करावा.

उपरोक्त निदर्शनास आलेल्या अनियमिततेचे तात्काळ निराकरण करून अनुपालन अहवाल सादर करणेबाबत समितीस निर्देश देण्यात येत आहेत

१७/११/१९
(शयना पाटील)
धर्मादाय आयुक्त (प्र)
महाराष्ट्र राज्य

पंढरपूर मंदिर अधिनियम १९७३ चे कलम ४९(२) नुसार समितीने सादर केलेल्या सन २०१७-२०१८ या कालावधीतील लेखा परिक्षण अहवालाच्या अनुषंगाने श्री विठ्ठल रुक्मीणी मंदिर समितीस द्यावयाचे निर्देश

अ) श्री विठ्ठल रुक्मीणी मंदिर समितीकडे सन २०१७-२०१८ यावर्षातील उत्पन्न व खर्चाचा ढोबळ तपशिल खालीलप्रमाणे आहे.

एकूण वार्षिक जमा	रु. २६५६१००१५.००
एकूण वार्षिक खर्च	रु ११४४६३४६२.००
एकूण शिल्लक/तोटा	रु १५११४६५५३.००

ब) मुंबई सार्वजनिक न्यास नियम, १९५१ मधील नियम १९ अन्वये श्री विठ्ठल रुक्मीणी मंदिर समितीच्या लेख्यांचे बाबत अधिकृत लेखा परिक्षकांकडून रितसर लेखापरिक्षण अहवाल प्राप्त झालेला आहे.

क) श्री विठ्ठल रुक्मीणी मंदिर समितीच्या लेखा परिक्षणामध्ये पुढीलप्रमाणे अनियमितता निदर्शनास आल्याचे आढळते

१. न्यासाने सन २०१५-१६ व २०१६-१७ या वित्तीय वर्षांचे अनुपालन अहवाल सादर केले नाहीत.
२. न्यासाने आंतर्गत लेखापरिक्षकाची नेमणूक केलेली नाही. वित्तीय अनियमितता टाळणे करीता अंतर्गत लेखापरिक्षकाची आवश्यकता आहे.
३. आयकर कपात, टी डीएस रिटर्न, व्यवसाय कर रिटर्न इ. बाबत अनियमितता आढळून येते.
४. समितीने विभागवार लेजर ठेवलेले नाही.
५. Annexure A e मध्ये नमूद व्हाऊचर मध्ये अनियमितता आढळून येत आहे.
६. इनव्हेस्टमेंटचे ताळेमध्ये चुका दुरुस्ती करून घ्यावी.
७. नित्योपचार विभाग, रु ९४४३०/- इतके रकमेचे चंदन पावडर विक्रीचे पावती फाडल्या नाहीत. तसेच दिनांक २८.१.२०१८ रोजीचे रुक्मीणी पायावरील जमा रक्कम रुपये ४०९३५ ची कॅशबुक मध्ये नोंद नाही.
८. देणगी विभागातील भिंती तथा खांबावर जडविलेले सोणे व चांदीची नोंद समितीने घेतलेली नाही.
९. प्राचीन दागदागीने ची विशेष काळजी घेणे आवश्यक आहे.
१०. आजलागायत समितीने मौल्यवान दागीने हिरे सोने, चांदी यांचे मुल्यांकन करण्याकरीता करारनामा करून शासनमान्य संस्थेची नियुक्ती केली नाही..
११. मौल्यवान दागीने हिरे सोने, चांदी यांचे मुल्यांकन करताना सोने चांदीचा रोजचा भाव नमूद करणे आवश्यक आहे.
१२. दान पेटीत दान केलेल्या नकली दागीन्यांचा वेगळी नोंद घेवून अन्य दुकानदारा कडून त्याची सत्यत्या पडताळली पाहिजे.
१३. दि १.४.१७ ते २०.११.१७ या कालावधीत मौल्यवान वस्तूचे विमा उतरविलेला नाही.
१४. या सह अन्नछत्र विभाग, लाडू विभाग, सुरक्षा विभाग, विदयुत विभाग आणि मालमत्ता

व विधी विभाग गौशाळा विभाग या सर्व विभागा बाबत नमुद करण्यात आलेल्या अनियमितता यांचे सविस्तर अनुपालन अहवाल सादर करावेत.

उपरोक्त निदर्शनास आलेल्या अनियमिततेचे तात्काळ निराकरण करुन अनुपालन अहवाल सादर करणेबाबत समितीस निर्देश देण्यात येत आहेत

(शयना पाटील)

धर्मादाय आयुक्त (प्र)

महाराष्ट्र राज्य

महाराष्ट्र शासन

क्र.-संकीर्ण-२०१९/५७/प्र.क्र.६/का.१६
विधि व न्याय विभाग,
मादाम कामा मार्ग, हुतात्मा राजगुरु चौक
मंत्रालय, मुंबई-४०० ०३२,
दिनांक :- ३.०८.२०१९.

प्रति,

कार्यकारी अधिकारी,

श्री विठ्ठल-रुक्मिणी मंदिरे समिती,
पंढरपूर, जि.सोलापूर.

विषय:- पंढरपूर मंदिरे अधिनियम, १९७३ च्या कलम ४९(१)(२) मध्ये सुधारणा
करणेबाबत.

महोदय,

पंढरपूर मंदिरे अधिनियम, १९७३ यामध्ये आणखी सुधारणा करण्याकरिता अधिनियम
यासंदर्भातील महाराष्ट्र शासन राजपत्रात दि.२३.०७.२०१९ रोजी प्रसिध्द करण्यात आलेल्या
अधिनियमाच्या ५० प्रती माहिती व मुंबई कार्यावाहीसाठी सोबत पाठविण्यात येत आहेत.

सोबत:- सहपत्र

प्रत:-

१. मा.राज्यपाल, महाराष्ट्र शासन यांचे प्रधान सचिव, राज्यपाल सचिवालय, राजभवन, मलबार
हिल, मुंबई
२. मा.मुख्यमंत्री, महाराष्ट्र राज्य यांचे अपर मुख्य सचिव, मुख्यमंत्री सचिवालय, मंत्रालय, मुंबई
३. मा.अध्यक्ष, महाराष्ट्र विधानमंडळ सचिवालय, विधानभवन, मुंबई
४. मा.सभापती, महाराष्ट्र विधानमंडळ सचिवालय, विधानभवन, मुंबई
५. मा.विरोधी पक्ष नेता, विधानसभा, महाराष्ट्र विधानमंडळ सचिवालय, विधानभवन, मुंबई
६. मा.विरोधी पक्ष नेता, विधान परिषद, महाराष्ट्र विधानमंडळ सचिवालय, विधानभवन, मुंबई
७. मा.राज्यमंत्री(विधि व न्याय) यांचे खाजगी सचिव, मंत्रालय, मुंबई
८. अध्यक्ष, श्री विठ्ठल-रुक्मिणी मंदिरे समिती, पंढरपूर यांचे स्वीय सहायक, जि.सोलापूर.

दिनांक	12/08/2019
सोबत	3254
व्यवस्थापक	
कार्यकारी अधिकारी	

आपली.
सुपसांडुके
(सु.प. सांडुके)

कार्यासन अधिकारी, महाराष्ट्र शासन



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार

वर्ष ५, अंक १८(८)

मंगळवार, जुलै २३, २०१९/श्रावण १, शके १९४१

[पृष्ठे २, किंमत : रुपये २३.००

असाधारण क्रमांक ३९

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम.

अनुक्रमणिका

सन २०१९ चा महाराष्ट्र अधिनियम क्रमांक २५.—पंढरपूर मंदिर अधिनियम, १९७३ यामध्ये आणखी सुधारणा करण्याकरिता अधिनियम.	पृष्ठे १-२
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दिनांक २२ जुलै २०१९ रोजी माननीय राज्यपालांनी संमती दिलेला महाराष्ट्र विधानमंडळाचा पुढील अधिनियम माहितीसाठी, याद्वारे, प्रसिद्ध करण्यात येत आहे.

राजेन्द्र ग. भागवत,
सचिव (विधि विधान),
महाराष्ट्र शासन,
विधि व न्याय विभाग.

सन २०१९ चा महाराष्ट्र अधिनियम क्रमांक २५.

(माननीय राज्यपालांची संमती मिळाल्यानंतर “महाराष्ट्र शासन राजपत्रात” दिनांक २३ जुलै २०१९ रोजी प्रथम प्रसिद्ध केलेला अधिनियम.)

पंढरपूर मंदिर अधिनियम, १९७३ यामध्ये आणखी सुधारणा करण्याकरिता अधिनियम.

१९७४ चा
महा. ९ ज्याअर्थी, यात यापुढे दिलेल्या प्रयोजनांसाठी, पंढरपूर मंदिर अधिनियम, १९७३ यामध्ये आणखी सुधारणा करणे इष्ट आहे ; त्याअर्थी, भारतीय गणराज्याच्या सत्तराव्या व ९३ व्या अद्वारे, पुढील अधिनियम करण्यात येत आहे :-

१. या अधिनियमास, पंढरपूर मंदिर (सुधारणा) अधिनियम, २०१९ असे म्हणावे.

संक्षिप्त नाव.

सन १९७४ चा
महाराष्ट्र अधिनियम
क्रमांक ९ याच्या
कलम ४९ ची
सुधारणा.

१९७४ चा
महा. ९.

३. पंढरपूर मंदिर अधिनियम, १९७४ याच्या कलम ४९ च्या, पोट-कलम (२) मध्ये,-
 (एक) "अशा अहवालाचा मथितार्थ" या मजकुराऐवजी "असा अहवाल" हा मजकूर दाखल करण्यात येईल ;
 (दोन) "राजपत्रात प्रसिद्ध करण्यात येईल, व त्यानंतर" हा मजकूर वगळण्यात येईल.

महाराष्ट्र शासन

राजपत्र

महाराष्ट्र शासन राजपत्र असाधारण भाग चार, जुलै २३, २०१९/श्रावण १, शके १९४१

महाराष्ट्र शासन

राजपत्र

महाराष्ट्र शासन राजपत्र असाधारण भाग चार, जुलै २३, २०१९/श्रावण १, शके १९४१

महाराष्ट्र शासन

महाराष्ट्र शासन राजपत्र असाधारण भाग चार, जुलै २३, २०१९/श्रावण १, शके १९४१

महाराष्ट्र शासन राजपत्र असाधारण भाग चार, जुलै २३, २०१९/श्रावण १, शके १९४१

महाराष्ट्र शासन
राजपत्र

महाराष्ट्र शासन

महाराष्ट्र शासन राजपत्र असाधारण भाग चार, जुलै २३, २०१९/श्रावण १, शके १९४१

महाराष्ट्र शासन

महाराष्ट्र शासन राजपत्र असाधारण भाग चार, जुलै २३, २०१९/श्रावण १, शके १९४१

महाराष्ट्र शासन राजपत्र असाधारण भाग चार, जुलै २३, २०१९/श्रावण १, शके १९४१



क्रमांक:-अंदाज/१८७०/२०१४
धर्मादाय आयुक्त, महाराष्ट्र राज्य,
मुंबई, ८३, डॉ. अनी बेझन्त रोड,
३ रा मजला, धर्मादाय आयुक्त भवन,
वरळी, मुंबई ४०० ०९८. 14 NOV 2014

वाचा : शा.पत्र लेखाप-२०१४/३७८/प्र.क्र.८९/का.सोळा, विधी व न्याय विभाग, मंत्रालय,
दिनांक २८/१०/२०१४.

कार्यालयीन आदेश क्रमांक १७७ दिनांक १४/११/२०१४

एक

मुंबई सार्वजनिक विश्वस्त व्यवस्था अधिनियम, १९५० च्या कलम ३३ (४) अ अन्वये श्री. विठ्ठल रूक्मीणी मंदिर समिती, पंढरपूर या न्यासाचे सन २०१२-२०१३ व २०१३-२०१४ या वित्तीय वर्षाचे लेखा परिक्षण करण्यासाठी निम्नस्वाक्षरीकार मे. कोचर अॅण्ड असोसिएट्स सनदी लेखापाल यांची खालील अटी व शर्तीच्या अधीन राहून लेखा परिक्षक म्हणून नियुक्ती करित आहेत.

दोन

लेखा परिक्षण करण्याकरीता प्रतिवर्षी रूपये २१,०००/- इतके शुल्क घ निवास/प्रवास व्यवस्थेची प्रतिपूर्ती मंदिर समितीकडून करण्यात येईल.

तीन

लेखा परिक्षण पूर्ण झाल्यावर लेखा परिक्षण अहवाल सादर करण्यात यावा. तदनंतर लेखा परिक्षण शुल्काची रक्कम नियमाप्रमाणे आयकर कपात करून देण्यात येईल.

Syed Muhammad

धर्मादाय आयुक्त,
महाराष्ट्र राज्य, मुंबई

प्रती:-

मे. कोचर अॅण्ड असोसिएट्स
३०२, स्वप्नभुमी, अॅ विंग, एस. के. बोले रोड,
दादर (प.), मुंबई -२८.

प्रत :-

- सहायक धर्मादाय आयुक्त, सोलापूर
- ✓●कार्यकारी अधिकारी, श्री. विठ्ठल रूक्मीणी मंदिर समिती, पंढरपूर

प्रत सविनय सादर :-

मा. प्रधान सचिव, विधी व न्याय विभाग, महाराष्ट्र शासन, मुंबई (कोबासन १६)

दिनांक-	19 NOV 2014
संकेत-	लेखा विभाग
थ को -	
थ वकिल -	+
अधिकारी -	

मा. प्रधान सचिव
कोबासन १६

क्र. राज. क्र. ६५१०

Audit Report

Of

Shri. Vitthal Rukmini Mandir Sammittee

(Constituted under The Pandharpur Temples Act, 1973)

Address : Pandharpur, Dist : Solapur

Regn. no. : PTA/1285/125/35

PAN : AAETS8937J

A/c Year : 01-04-2013 to 31-03-2014.

Asst. Year : 2014-2015.

Kochar & Associates.

Chartered Accountants

302, A- Wing, Swapnabhoomi,

S. K. Bole Road, Dadar (West),

Mumbai 400 028. Tel: 022-2437 8212

**REPORT OF AN AUDITOR RELATING TO ACCOUNTS AUDITED
UNDER SUB-SECTION (2) OF SECTION 33 & 3A AND RULE 19
OF THE BOMBAY PUBLIC TRUSTS ACT**

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

For the year ending 31st March, 2014

- | | |
|---|---|
| (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, Refer note 1. |
| (c) Whether the cash balances and vouchers 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, 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; | Register of Immovable properties is maintained but not updated.
Register of Movable Properties not maintained. |
| (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; | Rs. 173012/- Outstanding since 31.03.2013. |
| (i) Whether tenders were invited for repairs or construction involving expenditure exceeding Rs.5,000/-; | NO Refer note 2 |
| (j) Whether any money of the public trust has been invested contrary to the provisions of Section 34; | NO |
| (k) Alienations, if any, of the immovable property contrary to the provisions of Section 36 which come to the notice of the auditor; | NONE |



- (l) All cases of irregular, illegal or improper expenditure, or failure of 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 trustees or any other person while in the management of the trust; **NO**
- (m) Whether the budget has been filed in the form provided by rule 16A; **YES**
- (n) Whether the maximum and minimum number of the trustees is maintained; **Refer note no. 3**
- (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 trustees has any interest in the investment of the trust: **NO**
- (r) Whether any of the trustees is a debtor or creditor or the trust: **NO**
- (s) Whether the irregularities pointed out by the auditors in the amounts of the previous year has been duly complied with by the trustees during the period of audit: **Refer note no. 4**
- (t) Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner. **Refer note no. 5, 6, 7 & 8 of Notes forming part of Report u/s 33(2) of the Bombay Public Trust Act, 1950.**

As per our reports of even date
for *Kochar & Associates.*
Chartered Accountants.



Parmer, 9/12/2015
Membership No. : 035619

Place : Mumbai
Date :

श्री. विठ्ठल रुक्मिणी मंदिरे समिती, पंढरपूर, जि. सोलापूर.

दि.१५/०१/२०१६ रोजीच्या सभेतील लागूपुरता उतारा

विषय क्रमांक : ३ :- सन २०१३-२०१४ चे लेखा परिक्षणास मंजूरी देणेबाबत.

ठराव क्रमांक : ३ :- सन २०१३-२०१४ चा लेखा परिक्षण अहवाल कार्यकारी अधिकारी यांनी सभेत सादर केला. त्यास समितीची मान्यता घेऊन मा.धर्मादाय आयुक्त व विधी व न्याय विभाग, महाराष्ट्र शासन यांना पाठविणे आवश्यक आहे असे कार्यकारी अधिकारी यांनी सभेत सांगितले. अहवालावर सविस्तर चर्चा होवून त्यास सर्वानुमते मंजूरी देण्यात आली आणि हा लेखा परिक्षण अहवाल मा.धर्मादाय आयुक्त, मुंबई व विधी व न्याय विभाग, महाराष्ट्र शासन यांना सादर करणेबाबत सर्वानुमते ठरविण्यात आले.

स्वा/-

कार्यकारी अधिकारी,
श्री. विठ्ठल रुक्मिणी मंदिरे समिती,
पंढरपूर, जि. सोलापूर.



कार्यकारी अधिकारी श्री.विठ्ठल रूक्मिणी मंदिरे समिती, पंढरपूर
यांचे कार्यालय जिल्हा सोलापूर— ४१३३०४
(महाराष्ट्र शासन स्थापित)



दुरध्वनी क्र.: ०२१८६-२२४४६६/२२३५५० फॅक्स क्र. ०२१८६-२२०२६१

इमेल: eotemple@gmail.com

पत्र

जा.क्र. लेखा विभाग/का.वि./०९/२०१६

दिनांक: १८/०१/२०१६

प्रति,
मा.धर्मादाय आयुक्त,
धर्मादाय आयुक्त कार्यालय,
८३, डॉ.अंनी बेझंट रोड,
वरळी, मुंबई-१८.

विषय:- सन २०१३-२०१४ सालाचे लेखापरिक्षण अहवालाबाबत.

महोदय,

श्री.विठ्ठल रूक्मिणी मंदिरे समितीचे सन २०१३-२०१४ चे लेखापरिक्षण शासनाकडील आदेशान्वये नेमलेल्या सनदी लेखापाल मे.कोचर अॅन्ड असोशिएट्स, मुंबई यांनी करून सदरचा लेखापरिक्षण अहवाल दिलेला आहे. तसेच मंदिर समितीच्या दिनांक १५/०१/२०१६ रोजीच्या सभेतील ठराव क्र. ३ अन्वये सदर लेखापरिक्षण अहवालास मंजुरी घेण्यात आली आहे. तेंव्हा सदरचा अहवाल यासोबत सादर केलेला आहे. कृपया आपले अभिप्राय पाठविणेस विनंती आहे.

आपला विश्वासू,

कार्यकारी अधिकारी,
श्री.विठ्ठल रूक्मिणी मंदिरे समिती,
पंढरपूर

olc
5

प्रत,

- १) मा.प्रधान सचिव, विधी व न्याय विभाग, महाराष्ट्र शासन, मंत्रालय, मुंबई.
- २) मा.सहा.धर्मादाय आयुक्त, सोलापूर.

२/- यांना माहितीसाठी व पुढील योग्य त्या कार्यवाहीसाठी सविनय सादर.

महाराष्ट्र शासन
धर्मादाय आयुक्त, महाराष्ट्र राज्य,
मुंबई यांचे कार्यालय

धर्मादाय आयुक्त भवन,
३रां मजला, ८३, डॉ. अँनी बेझंट रोड,
वरळी, मुंबई ४०० ०१८.
दूरध्वनी क्रमांक २४९३५४३४ २४९३५४९०
२४९३०४९९ २४९३५५९६
फॅक्स २४९७६४२०

Office of the
CHARITY COMMISSIONER
3rd Floor, 83, Dr. Annie Besant
Rd, Worli, Mumbai - 400 018.
Tel No. 24935434 24935490
24930499 24935516
Fax No. 24976420

Email Id:- cc.mahastate@mahacharity.gov.in
Website Address :- www.mahacharity.gov.in

संदर्भ /अंदाज/विरुमंस/ले.प./ 7663/15

29 DEC 2015

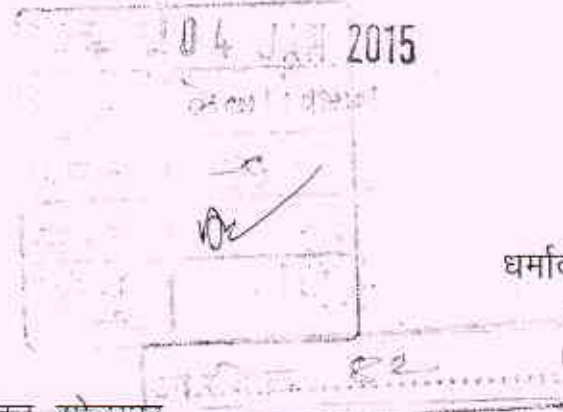
प्रति,
श्री. उमेश व्ही. मिश्रा अॅण्ड असोसिएट्स,
प्लॉट नं.१, २९८/३१ रेल्वे लाईन्स,
रामलाल चौक, सोलापूर ४१३ ००१.

विषय :- विठ्ठल रुक्मिणी मंदिर समिती, पंढरपूर यांचे लेखा परिक्षणाबाबत...

संदर्भ :- शासन पत्र का.आ., लेखाप-२०१५/४२०/प्र.क्र.९२/का-१६/ विधि व न्याय विभाग,
मंत्रालय, मुंबई.

उपरोक्त संदर्भिय पत्राच्या आदेशान्वये श्री. विठ्ठल रुक्मिणी मंदिर समितीचे सन २०१४-१५ या
आर्थिक वर्षाच्या लेखा परिक्षणाकरीता आपली नियुक्ती करण्यात आलेली आहे. त्यानुसार आपण सदर
मंदिर समितीस प्रत्यक्ष भेट देवून सन २०१४-१५ या वर्षाचे लेखा परिक्षणाची कार्यवाही करण्यात यावी.

सोबत: संदर्भित पत्र.



आपला विश्वासू,

धर्मादाय उप आयुक्त,
धर्मादाय आयुक्त, महाराष्ट्र राज्य,
मुंबई यांचे कार्यालय.

प्रत माहितीसाठी,

१. धर्मादाय उप आयुक्त, सोलापूर.

२. कार्यकारी अधिकारी, श्री विठ्ठल रुक्मिणी मंदिर समिती, पंढरपूर यांना सुचित करण्यात येते की,
उपरोक्त सनदी लेखापालाकडून लेखा परिक्षण करून अहवाल धर्मादाय उप आयुक्त, सोलापूर
कार्यालयात दाखल करण्यात यावेत.

AUDIT REPORT

Accounting Year: - 2014 - 15

Shri Vitthal Rukmini Mandir
Samittee,
Pandharpur.

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

Flat No.1, Compass Investment Compound, 298/31 Rly.
Lines, Near Ramlal Chowk, Solapur-01
Tel No. 0217-2724250 Mb.No.9422644647

**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 :- 24-03-2016

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


(U.V. Mishra)

M. NO 48459



श्री. विठ्ठल रुक्मिणी मंदिरे समिती, पंढरपूर, जि. सोलापूर.

दि.०१/०९/२०१६ रोजीच्या सभेतील लागुपुरता उतारा

विषय क्रमांक : ३ :- सन २०१४-१५ ऑडीट रिपोर्टला मंजूरी देणेबाबत.

ठराव क्रमांक : ३ :- सन २०१४-२०१५ या आर्थिक वर्षाचे लेखापरिक्षण श्री. उमेश व्ही. मिश्रा, सनदी लेखापाल यांचेकडून पूर्ण करण्यात येऊन, त्यांचेकडून दिनांक २४/०३/२०१६ रोजी लेखापरिक्षण अहवाल प्राप्त झालेला आहे. त्यामध्ये खालीलप्रमाणे महत्वाचे मुद्दे उपस्थित केले आहेत.

१. मंदिरामधील विविध विभागाचे अंतर्गत तपासणी प्रभावी नसल्याचे नमुद केले आहे.
२. अन्नछत्र व लाडू प्रसाद विभागात गॅस सिलिंडरचा मोठया प्रमाणावर उपयोग होतो. सदर सिलिंडर्स गॅस एजन्सीकडून रोखीने खरेदी केले जाते. त्यासाठी संबंधित विभागप्रमुखांना अग्रीम दिले जाते व नंतर त्याचा हिशोब मागवला जातो. याबाबतीत उधारी खाते काढण्याची शिफारस लेखापरिक्षकांनी केली आहे.
३. लाडूप्रसाद विभागप्रमुखांनी लाडू विक्री केंद्रामधील लाडूप्रसाद विक्रीचे स्टॉक रेकॉर्ड व विक्री तक्ता दररोज तपासून, त्यानुसार संबंधितांनी रोख भरणा रोखपाल यांचेकडे करावा व रोखपाल यांनी विक्री तक्ता तपासून त्यावर स्वाक्षरी करणेबाबत नमुद केले आहे. तसेच लाडूप्रसाद विभागातील विविध साहित्याचा विमा उतरविण्याबाबत नमुद केले आहे.
४. मंदिरामध्ये भाविकांकडून दान स्वरूपात येणारे सोने व चांदी साठविण्यासाठी मजबूत तिजोरी वापरावी, सीसीटीव्ही व अलार्म सिस्टीम बसविणेबाबत नमुद केले आहे.
५. मंदिर समितीच्या ताब्यातील जमिनीचे बाजारभावानुसार मुल्यमापन करून त्याचा समावेश वार्षिक जमा खर्च अहवालात करणेबाबत नमुद केले आहे.
६. सर्व्हे नं. ५९ येथील नवीन भक्तनिवास बांधकामाबाबत कंत्राटदार यांनी "All Risk Policy" व "Workers Compensation Risk" मंदिर समितीस अद्याप सादर केलेले नाही. तसेच सदर बांधकामाच्या करारनाम्यातील अट क्र. 35(V) अन्वये इमारत देखभाल दुरुस्तीचे हमीपत्र कंत्राटदार यांनी दिले नसल्याचे नमुद केले आहे. ऑर्किटेक्ट यांनी कंत्राटदाराचे बिलासोबत मासिक प्रमाणपत्र सादर करणेबाबत कळविले आहे.
७. एमटीडीसी भक्तनिवास येथील एकूण जागेच्या एकूण क्षेत्रफळापैकी ३६०० चौ.मी. जागा मंदिर समितीच्या ताब्यात असून उर्वरित जागा एमटीडीसीच्या ताब्यात आहे. त्यानुसार सदर जागेचे व इमारतीचे भाडे कमी करून घेण्याबाबत तसेच जागेच्या प्रमाणात जो शेतसारा मंदिर समितीने शासनाकडे भरलेला आहे, त्याची अतिरिक्त रक्कमेची वसूली एमटीडीसी कडून करणेबाबत अहवालात नमुद केले आहे.

त्यानुसार सदर लेखापरिक्षण अहवालाचे अनुपालन प्राप्त करून घेणेसाठी सर्व विभाग प्रमुख यांना पत्राद्वारे कळविण्यात आलेले आहे. त्यानुसार अनेक विभाग प्रमुखांकडून अनुपालन प्राप्त करून अनुपालन अहवाल तयार करण्याचे सुरु आहे. सदरचा अनुपालन अहवाल तयार करून पुढील बैठकीत ठेवण्यात येणार आहे. तत्पुर्वी सदर लेखापरिक्षण अहवालास समितीची मान्यता घेऊन मा. धर्मादाय आयुक्त व विधी व न्याय विभाग, महाराष्ट्र शासन यांना पाठविणे आवश्यक आहे असे कार्यकारी अधिकारी यांनी सांगितले. त्यावर सविस्तर चर्चा होवून सदर लेखापरिक्षण अहवालातील मुद्द्यांचा अनुपालन अहवाल पुढील बैठकीत चर्चेसाठी सादर करण्याचे ठरले. तत्पुर्वी सदर लेखा परिक्षण अहवाल मा. धर्मादाय आयुक्त, मुंबई व विधी व न्याय विभाग, महाराष्ट्र शासन, मुंबई यांना सादर करण्याचे ठरले.

स्वा/-

कार्यकारी अधिकारी,

श्री. विठ्ठल रुक्मिणी मंदिरे समिती,

पंढरपूर, जि. सोलापूर.



कार्यकारी अधिकारी, श्री.विठ्ठल रूक्मिणी मंदिरे समिती, पंढरपूर
यांचे कार्यालय जिल्हा सोलापूर— ४१३३०४
(महाराष्ट्र शासन स्थापित)



दुरध्वनी क्र.: ०२१८६-२२४४६६/२२३५५०

वेबसाईट: www.vitthalrukminimandir.org

फॅक्स क्र.: ०२१८६-२२०२६१

इमेल: eotemple@gmail.com

पत्र

जा.क्र. लेखा विभाग/का.वि./५५९/२०१६

दिनांक: २९/०९/२०१६

प्रति,

मा. धर्मादाय आयुक्त,
धर्मादाय आयुक्त कार्यालय,
८३, डॉ.अंनी बेझंट रोड,
वरळी, मुंबई-१८.

विषय:- सन २०१४-२०१५ या आर्थिक वर्षाच्या लेखापरिक्षण अहवालाबाबत.

महोदय,

श्री.विठ्ठल रूक्मिणी मंदिरे समितीचे सन २०१४-२०१५ चे लेखापरिक्षण शासनाकडील आदेशान्वये नेमलेल्या सनदी लेखापाल श्री. उमेश व्ही. मिश्रा, सोलापूर यांनी करून सदरचा लेखापरिक्षण अहवाल दिलेला आहे. तसेच मंदिर समितीच्या दिनांक ०१/०९/२०१६ रोजीच्या सभेतील ठराव क्र. ३ अन्वये सदर लेखापरिक्षण अहवालास मंजूरी घेण्यात आली आहे. तेव्हा सदरचा अहवाल यासोबत सादर केलेला आहे. कृपया आपले अभिप्राय पाठविणेस विनंती आहे.

आपला विश्वासू,

प्र. कार्यकारी अधिकारी,

श्री. विठ्ठल रूक्मिणी मंदिरे समिती,

पंढरपूर

प्रत,

१. मा. प्रधान सचिव, विधी व न्याय विभाग, महाराष्ट्र शासन, मंत्रालय, मुंबई.

२. मा. सहाय्यक धर्मादाय आयुक्त, सोलापूर.

२/- यांना माहितीसाठी व पुढील योग्य त्या कार्यवाहीसाठी सविनय सादर.

महाराष्ट्र शासन
धर्मादाय आयुक्त, महाराष्ट्र राज्य,
मुंबई यांचे कार्यालय

धर्मादाय आयुक्त भवन,
३रा मजला, ८३, डॉ. अनी बेझंट रोड,
वरळी, मुंबई ४०० ०१८.
दूरध्वनी क्रमांक २४९३५४३४ २४९३५४९०
२४९३०४९९ २४९३५५१६
फॅक्स २४९७६४२०

Office of the
CHARITY COMMISSIONER
3rd Floor, 83, Dr. Annie Besant Rd,
Worli, Mumbai - 400 018.
Tel No. 24935434 24935490
24930499 24935516
Fax No. 24976420

Email Id:- cc.mahastate@mahacharity.gov.in
Website Address :- www.mahacharity.gov.in

संदर्भ क्रमांक :- अंदाज/२१२५ /२०१७.

दि.

26 APR 2017

प्रति,

मा. धर्मादाय उप आयुक्त,
सोलापूर विभाग सोलापूर.

विषय :- श्री विठ्ठल रुक्मिणी मंदिरे समितीचे सन २०१५-२०१६ या
वित्तीय वर्षाचे लेखापरिक्षणासाठी लेखा परिक्षकाच्या नियुक्तीबाबत...

संदर्भ :- १. आपले कार्यालयीन पत्र क्र.११०७६/आस्था/सोलापूर/२०१६,
दि.१९/१२/२०१६.

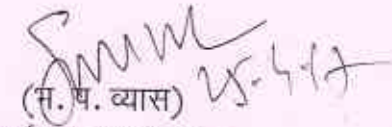
२. कार्यासन अधिकारी, विधि व न्याय विभाग, मंत्रालय यांचे पत्र क्र.
पीटीए-१३१६/१३४६/प्र.क्र.१६६/का.१६, दि.०७/०४/२०१७.

महोदय,

उपरोक्त विषयाच्या अनुषंगाने, श्री. यु. व्ही. मिश्रा, उमेश व्ही. मिश्रा अँड असोसिएटस्,
एम.नं.४८४५९, चार्टर्ड अकौंटंटस्, सोलापूर यांची श्री विठ्ठल रुक्मिणी मंदिरे समिती, पंढरपूर यांचे सन
२०१५-२०१६ या वित्तीय वर्षाचे लेखापरिक्षण करण्यासाठी परिक्षक म्हणून नेमणूक करण्यास शासनाने
मान्यता दिली आहे. सदर पत्राची प्रत सोबत जोडण्यात येत आहे.

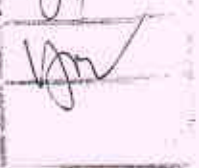
तरी, आपण उपरोक्त संदर्भाकीत विधि व न्याय विभागाचे पत्रान्वये पुढील कार्यवाही करुन
त्याबाबतचा अहवाल या कार्यालयास सादर करावा.

आपला विश्वासू,


(म. प. व्यास)

धर्मादाय उप आयुक्त,
धर्मादाय आयुक्त, महाराष्ट्र राज्य,
मुंबई यांचे कार्यालय.

मा.रजि.क्र...२३५७१

संज्ञक-	2 MAY 2017
संकेतन-	आस्थापना
अ. क्र.	1
सोबत : वरीलप्रमाणे	
कार्यकारी	
अधिकारी	

प्रत :

- कार्यकारी अधिकारी, श्री विठ्ठल रुक्मिणी मंदिरे समिती, पंढरपूर, जि. सोलापूर
- श्री. यु. व्ही. मिश्रा, उमेश व्ही. मिश्रा अँड असोसिएटस्, एम.नं.४८४५९, चार्टर्ड अकौंटंटस्, फ्लॉट नं.०१,
२९८/३१, रेल्वे लाईन्स, कंपास इन्व्हेस्टमेंट कंपाऊंड, रामलाल चौक, सोलापूर ४१३००१.

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 presribed 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.

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

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

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

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

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

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

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

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

Dated at Solapur :- 24-03-2018

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

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

No

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

Yes

Yes

No

No

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

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

(U.V. Mishra)
M. NO 48459



श्री. विठ्ठल रुक्मिणी मंदिरे समिती, पंढरपूर, जि. सोलापूर.
दि.०३/०७/२०१८ रोजीच्या सभेतील लागुपुरता उतारा

विषय क्रमांक : ४ :- लेखा विभागाकडील विषयांवर चर्चा करणे.

विषय क्रमांक :४(क):- सन २०१५-१६ या आर्थिक वर्षाच्या लेखापरिक्षण अहवालास मंजुरी देणेबाबत.

ठराव क्रमांक :४(क):- शासन नियुक्त लेखापरिक्षक श्री. मिश्रा, सोलापूर यांनी सन २०१५-२०१६ चे लेखा परिक्षण करून अहवाल समितीकडे सादर केला आहे. त्यास समितीची मान्यता घेऊन मा. धर्मादाय आयुक्त, मुंबई व विधी व न्याय विभाग, महाराष्ट्र शासन यांना पाठविणे आवश्यक आहे असे लेखा अधिकारी, श्री. रविंद्र वाळुजकर यांनी सभेत सांगितले. तसेच त्यांनी सदर लेखा परिक्षण अहवालातील लेखा परिक्षक यांनी नोंदविलेल्या आक्षेपांबाबत सांगितले.

त्यावर मा. आ. सुजितसिंह ठाकूर यांनी असे सांगितले की, सदरचे आक्षेप पुढील लेखा परिक्षण अहवालामध्ये येणार नाहीत याची दक्षता घ्यावी. त्यानुसार सविस्तर चर्चा होवून, सदरचा लेखा परिक्षण अहवाल मा. धर्मादाय आयुक्त, मुंबई व विधी व न्याय विभाग, महाराष्ट्र शासन यांना सादर करण्याचे सर्वानुमते ठरले. तसेच त्याचा अनुपालन अहवाल तयार करून पुढील बैठकीत मान्यतेसाठी सादर करण्याचे सर्वानुमते ठरले.

स्वा/-
कार्यकारी अधिकारी,
श्री. विठ्ठल रुक्मिणी मंदिरे समिती,
पंढरपूर, जि. सोलापूर.



कार्यकारी अधिकारी, श्री. विठ्ठल रूक्मिणी मंदिरे समिती, पंढरपूर
यांचे कार्यालय जिल्हा सोलापूर- ४१३३०४
(महाराष्ट्र शासन स्थापित)



फोन नं.: ०२१८६-२२४४६६/२२३५५०
वेबसाईट: www.vitthalrukminimandir.org

फॅक्स नं.: ०२१८६-२२०२६१
इमेल: eotemple@gmail.com

जा.क्र. आस्थापना/का.वि. १००५/२०१८

दिनांक: ०९/०९/२०१८

प्रति,

मा. धर्मादाय आयुक्त,
धर्मादाय आयुक्त कार्यालय,
८३, डॉ.अंनी बेझंट रोड,
वरळी, मुंबई - १८.

विषय :- सन २०१५-२०१६ या आर्थिक वर्षाच्या लेखापरिक्षण अहवालाबाबत.

महोदय,

उपरोक्त विषयास अनुसरून, श्री. विठ्ठल रूक्मिणी मंदिरे समितीचे सन २०१५-२०१६ चे लेखापरिक्षण शासनाकडील आदेशान्वये नेमलेल्या सनदी लेखापाल श्री. उमेश व्ही. मिश्रा, सोलापूर यांनी करून सदरचा लेखापरिक्षण अहवाल दिलेला आहे. तसेच मंदिर समितीच्या दि. ०३/०७/२०१८ रोजीच्या सभेतील ठराव क्र. ३ अन्वये सदर लेखापरिक्षण अहवालास मंजुरी घेण्यात आली आहे. तेव्हा सदरचा अहवाल यासोबत सविनय सादर केलेला आहे. कृपया आपले अभिप्राय पाठविणेस विनंती आहे.

आपला विश्वासू,

कार्यकारी अधिकारी,

श्री. विठ्ठल रूक्मिणी मंदिरे समिती
पंढरपूर, जि. सोलापूर

प्रत,

१. मा. प्रधान सचिव, महाराष्ट्र शासन, विधी व न्याय विभाग, मंत्रालय, मुंबई.
२. मा. सहाय्यक धर्मादाय आयुक्त, पहिला मजला, राथ, आईड, सिव्हील हॉस्पिटल जवळ, उत्तर सदर बझार, सोलापूर.

२/- यांना माहितीसाठी व पुढील योग्य त्या कार्यवाहीसाठी सविनय सादर.

महाराष्ट्र शासन

क्र.पीटीए-१३१७/२१२६/प्र.क्र.३३२/का.१६
विधि व न्याय विभाग,
मादाम कामा मार्ग, हुतात्मा राजगुरु चौक
मंत्रालय, मुंबई ४०० ०३२.
दिनांक : १५.०५.२०१८.

प्रति,
धर्मादाय आयुक्त,
धर्मादाय आयुक्त कार्यालय,
डॉ.अंनी बेझंट रोड, वरळी,
मुंबई.

विषय:-श्री विठ्ठल रुक्मिणी मंदिरे समिती सन २०१६ व २०१७ चे लेखा परिक्षणांसाठी
लेखापरिक्षक नियुक्त करण्याबाबत

- संदर्भ:-१) कार्यकारी अधिकारी, श्री विठ्ठल रुक्मिणी मंदिरे समिती, पंढरपूर यांचे पत्र
जा.क्र.लेखा विभाग/ कावि/५६/२०१७, दि.१२.१२.२०१७
२) या विभागाचे समक्रमांकाचे पत्र दि. ०५.०१.२०१८
३) आपले पत्र संदर्भ क्र./अंदाज/५०१/२०१८, दि.२३.०१.२०१८

महोदय,

उपरोक्त विषयीच्या अनुषंगाने मला आपणास असे कळविण्याचे निदेश आहेत की, सी.एम.दोशी
आणि कंपनी, चार्टर्ड अकौंटंट्स, सोलापूर यांची श्री विठ्ठल रुक्मिणी मंदिरे समिती, पंढरपूर यांचे सन
२०१६-१७ या वित्तीय वर्षाचे लेखापरिक्षण करण्यासाठी लेखापरिक्षक म्हणून नियुक्ती करण्यास मान्यता
देण्यात येत आहे.

२. सी.एम.दोशी आणि कंपनी, चार्टर्ड अकौंटंट्स, सोलापूर यांना लेखापरिक्षणासाठी रु.३०,०००/-
इतके मानधन श्री विठ्ठल रुक्मिणी मंदिरे समिती, पंढरपूर यांच्याकडून देण्यात येईल. तरी याबाबत योग्य
ते आदेश निर्गमित करण्याची कार्यवाही करण्यात यावी.

आपली,

(R. K. Khandekar)
(प्र. व. चव्हाण)

कार्यासन अधिकारी, विधि व न्याय विभाग

प्रत:-

- १) कार्यकारी अधिकारी, श्री विठ्ठल रुक्मिणी मंदिरे समिती, पंढरपूर, जि.सोलापूर ४१३३०४
२) सी.एम.दोशी आणि कंपनी, चार्टर्ड अकौंटंट्स, हिरा विठ्ठल मंदिर, स्टेशन रोड, पंढरपूर, जि.सोलापूर

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



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

- 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)

श्री. विठ्ठल रुक्मिणी मंदिरे समिती, पंढरपूर, जि. सोलापूर.

दि.१२/०१/२०१९ रोजीच्या सभेतील लागूपुरता उतारा

विषय क्रमांक :४(ड):— सन २०१६-१७ या आर्थिक वर्षाच्या लेखापरिक्षण अहवालास मंजूरी देणेबाबत.

ठराव क्रमांक :४(ड):— शासन नियुक्त लेखापरिक्षक श्री. सी.एम.दोशी, पंढरपूर यांनी मंदिर समितीचे सन २०१६-२०१७ चे लेखा परिक्षण करून अहवाल सादर केला आहे. त्यास समितीची मान्यता घेऊन मा. धर्मादाय आयुक्त, मुंबई व विधी व न्याय विभाग, महाराष्ट्र शासन यांना पाठविणे आवश्यक आहे. सदर लेखा परिक्षण अहवाल दि.०१/१०/२०१८ व दि. ११/१२/२०१८ रोजीच्या सभेत चर्चेसाठी ठेवण्यात आला होता. त्यामध्ये सदर अहवाल पुढील बैठकीत सादर करण्याचे ठरले होते. तसेच सदरचा अहवाल बैठकीत चर्चेसाठी ठेवणेबाबत मा. अॅड माधवी निगडे, सदस्या यांनी लेखी पत्र दिले आहे. त्यानुसार सदरचा अहवाल या बैठकीत सादर करण्यात आला. तसेच सदर लेखा परिक्षण अहवालातील लेखा परिक्षकांनी नोंदविलेल्या आक्षेपांबाबत चर्चा करण्यात आली. त्यानुसार सदरचा लेखा परिक्षण अहवालास मंजूरी देवून मा. धर्मादाय आयुक्त, मुंबई व विधी व न्याय विभाग, महाराष्ट्र शासन यांना सादर करण्याचे सर्वानुमते ठरले. तसेच त्याचा अनुपालन अहवाल अंतर्गत लेखा परिक्षकामार्फत तयार करून पुढील बैठकीत मान्यतेसाठी सादर करण्याचे सर्वानुमते ठरले.

स्वा/-

कार्यकारी अधिकारी,
श्री. विठ्ठल रुक्मिणी मंदिरे समिती,
पंढरपूर, जि. सोलापूर.



कार्यकारी अधिकारी, श्री. विठ्ठल रूक्मिणी मंदिरे समिती, पंढरपूर
यांचे कार्यालय जिल्हा सोलापूर- ४१३३०४
(महाराष्ट्र शासन स्थापित)



दुरध्वनी क्र.: ०२१८६-२२४४६६/२२३५५०

वेबसाईट: www.vitthalrukminimandir.org

फॅक्स क्र.: ०२१८६-२२०२६९

इमेल: eotemple@gmail.com

जा.क्र. ~~वर्धमान~~ विभाग/का.वि./१००/२०१९

दिनांक: १५/०१/२०१९

प्रति,

मा. धर्मादाय आयुक्त,
धर्मादाय आयुक्त कार्यालय,
८३, डॉ.अंनी बेझंट रोड,
वरळी, मुंबई - १८.

विषय :- सन २०१६-२०१७ या आर्थिक वर्षाच्या लेखापरिक्षण अहवालाबाबत.

महोदय,

उपरोक्त विषयास अनुसरून, श्री. विठ्ठल रूक्मिणी मंदिरे समितीचे सन २०१६-२०१७ चे लेखापरिक्षण शासनाकडील आदेशान्वये नियुक्त लेखा परिक्षक श्री. सी.एम.दोशी, पंढरपूर यांनी करून सदरचा लेखापरिक्षण अहवाल दिलेला आहे. तसेच मंदिर समितीच्या दि. १२/०१/२०१९ रोजीच्या सभेतील ठराव क्र. ४(ड) अन्वये सदर लेखापरिक्षण अहवालास मंजुरी घेण्यात आली आहे. सदरचा अहवाल यासोबत सविनय सादर केलेला आहे. तरी कृपया आपले अभिप्राय कळविणेस विनंती आहे.

आपला विश्वासू,

कार्यकारी अधिकारी,

श्री. विठ्ठल रूक्मिणी मंदिरे समिती

पंढरपूर, जि. सोलापूर

प्रत,

१. मा. प्रधान सचिव, महाराष्ट्र शासन, विधी व न्याय विभाग, मंत्रालय, मुंबई.
२. मा. सहाय्यक धर्मादाय आयुक्त, पहिला मजला, न्याय प्राईड, सिव्हील हॉस्पिटल जवळ, उत्तर सदर बझार, सोलापूर.

२/- यांना माहितीसाठी व पुढील योग्य त्या कार्यवाहीसाठी सविनय सादर.

महाराष्ट्र शासन

धर्मादाय आयुक्त, महाराष्ट्र राज्य, मुंबई यांचे कार्यालय

धर्मादाय आयुक्त भवन,
३ रा मजला, ८३, डॉ. अनी बेझंट रोड,
वरळी, मुंबई ४०० ०१८.
दूरध्वनी क्रमांक २४९३५४३४ , २४९३५४९०
२४९३०४९९ २४९३५५१६
फॅक्स २४९७६४२०

Email Id:- cc.mahastate@mahacharity.gov.in,
Website Address:- www.charity.maharashtra.gov.in

office of the
CHARITY COMMISSIONER
floor, Dr. Annie Besant
Tel No 24935434 , 24935490
24930499 24935516
Fax No 24976420
budget.mum-mh@gov.in,

संदर्भ क्र/अंदाज/९६९६ /२०१८

दिनांक:- 15 OCT 2018

प्रति,
सहाय्यक धर्मादाय आयुक्त.
सोलापूर, विभाग सोलापूर.

विषय:- श्री.विठठल रुक्मिणी मंदिर समिती, पंढरपूर या संस्थेचे सन २०१७-२०१८.
या वर्षाचे लेखा परिक्षणासाठी सनदी लेखा नियुक्ती करण्याबाबत..
संदर्भ:- शासन पत्र पीटीए-१३१८/१२७५/प्र.क्र.१५३/ का.१६, दि. ०९/१०/२०१८.

उपरोक्त संदर्भीय पत्राच्या विषयान्वये कळविण्यात येते की, श्री. विठठल रुक्मिणी मंदिर, पंढरपूर या संस्थेचे सन २०१७-२०१८ या वर्षाच्या लेखापरिक्षणासाठी श्री. प्रवीण प्रजापती (शिंदे, चव्हाण, गांधी आणि कंपनी) सनदी लेखापाल यांची नियुक्ती करण्यात आलेली आहे. तरी सदरील संस्थेचे लेखापरिक्षण करून अहवाल या कार्यालय सादर करावा.

20 OCT 2018
लक्ष्मी
Rj

जा.सि.क्र. ७२९९

(शि. ग. डिगे)
मा. धर्मादाय आयुक्त,
महाराष्ट्र राज्य, मुंबई.

पत्र माहितीरतव:

कार्यकारी अधिकारी, श्री विठठल रुक्मिणी मंदिर समिती, पंढरपूर जि. सोलापूर - ४१३३०४.



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

Bappaaji, 2nd Floor, Above SBI,
Opposite Gorekshsan 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, "Mahānar 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



श्री. विठ्ठल रुक्मिणी मंदिरे समिती, पंढरपूर, जि. सोलापूर.

दि.११/०२/२०१९ रोजीच्या सभेतील लागुपुरता उतारा

विषय क्रमांक :३:- लेखा विभागाकडील विषयांवर चर्चा करणे.

विषय क्रमांक :३(क):- सन २०१७-१८ या आर्थिक वर्षाच्या लेखापरिक्षण अहवालास मंजुरी देणेबाबत.

ठराव क्रमांक :३(क):- राज्य शासन नियुक्त लेखापरिक्षक शिंदे, गांधी, चव्हाण आणि कंपनी, लातूर यांनी समितीचे सन २०१७-२०१८ चे लेखा परिक्षण करून त्याचा अहवाल समितीकडे सादर केला आहे. त्यास समितीची मान्यता घेऊन मा. धर्मादाय आयुक्त, मुंबई व विधी व न्याय विभाग, महाराष्ट्र शासन यांना पाठविणे आवश्यक असल्याचे व्यवस्थापक यांनी सभेत सांगितले. त्यावर मा. सदस्या अॅड. माधवी निगडे यांनी खालीलप्रमाणे सुचना केल्या.

१. समितीचे बँकेत बचत खाते असल्याने, समितीला त्यामधून कोणत्याही प्रकारे व्याज मिळत नाही. त्यामुळे राष्ट्रीयकृत बँकेत स्पीप खाते उघडणे आवश्यक आहे. सदर खात्यामध्ये समितीने वेळोवेळी भरणा केलेली रक्कम आपण सांगेल तेवढी कायम ठेवण्यात येते व उर्वरित रक्कम आपोआप फिक्स डिपॉझिटमध्ये समाविष्ट होत असल्याने यामधून समितीला फायदा होणार आहे.
२. तसेच समितीच्या स्थावर मालमत्तचे फिजीकल व्हेरीफिकेशन व रिव्हल्यूएशन करणे आवश्यक आहे.
३. समितीच्या अंतर्गत लेखा परिक्षणासाठी मानधन तत्वावर लेखा परिक्षक नियुक्त करून, त्यांचेकडून उत्पन्न वाढीसाठी अभिप्राय घेणे, मालमत्तांचे मुल्यांकन करणे तसेच इतर व लेखा विभागाशी संबंधित कामे करून घेणे आवश्यक आहे.

त्यानुसार चर्चा होवून, मा. सदस्या अॅड.माधवी निगडे यांनी वरीलप्रमाणे दिलेल्या सुचनांवर कार्यवाहीस व सदरच्या लेखा परिक्षण अहवालास मान्यता देवून सदरचा अहवाल मा. धर्मादाय आयुक्त, मुंबई व विधी व न्याय विभाग, महाराष्ट्र शासन यांना सादर करण्याचे सर्वानुमते ठरले.

स्वा/-

कार्यकारी अधिकारी,

श्री. विठ्ठल रुक्मिणी मंदिरे समिती,
पंढरपूर, जि. सोलापूर.



कार्यकारी अधिकारी, श्री. विठ्ठल रूक्मिणी मंदिरे समिती, पंढरपूर
यांचे कार्यालय जिल्हा सोलापूर— ४१३३०४
(महाराष्ट्र शासन स्थापित)



फोन नं.: ०२१८६-२२४४६६/२२३५५०

वेबसाईट: www.vitthalrukminimandir.org

फॅक्स नं.: ०२१८६-२२०२६१

इमेल: eotemple@gmail.com

जा.क्र. लेखा विभाग/का.वि.९९(/२०१९

दिनांक: १८/०२/२०१९

प्रति,

मा. धर्मादाय आयुक्त,
धर्मादाय आयुक्त कार्यालय,
८३, डॉ.अॅनी बेझंट रोड,
वरळी, मुंबई - १८.

विषय :- श्री. विठ्ठल रूक्मिणी मंदिरे समिती, पंढरपूर.

सन २०१७-२०१८ या आर्थिक वर्षाच्या लेखापरिक्षण अहवालाबाबत.

महोदय,

उपरोक्त विषयास अनुसरून, श्री. विठ्ठल रूक्मिणी मंदिरे समितीचे सन २०१७- २०१८ चे लेखापरिक्षण शासन नियुक्त लेखा परिक्षक शिंदे, गांधी, चव्हाण आणि कंपनी, लातूर यांनी करून सदरचा लेखापरिक्षण अहवाल या कार्यालयास सादर केला आहे. त्यास मंदिर समितीच्या दि. ११/०२/२०१९ रोजीच्या सभेतील ठराव क्र. ३(क) अन्वये मंजुरी घेण्यात आली आहे. सदरचा अहवाल यासोबत सविनय सादर केलेला आहे. तरी कृपया त्यावर आपले अभिप्राय कळविणेस विनंती आहे.

आपला विश्वासू,

१८/०२/१८

कार्यकारी अधिकारी,

श्री. विठ्ठल रूक्मिणी मंदिरे समिती

पंढरपूर, जि. सोलापूर

प्रत,

१. मा. कार्यासन अधिकारी (का.१६), महाराष्ट्र शासन, विधी व न्याय विभाग, मंत्रालय, मुंबई.
२. मा. सहाय्यक धर्मादाय आयुक्त, पहिला मजला, नाथ प्राईड, सिव्हील हॉस्पिटल जवळ, उत्तर सदर बझार, सोलापूर.

२/- यांना माहितीसाठी व कार्यवाहीसाठी सविनय सादर.

महाराष्ट्र शासन, विधी व न्याय विभाग
श्री. विठ्ठल रूक्मिणी मंदिरे समिती, पंढरपूर
जि. सोलापूर (महाराष्ट्र) - ४१३३०४



परिशिष्ट :- ०२

महाराष्ट्र शासन
धर्मादाय आयुक्त, महाराष्ट्र राज्य, मुंबई यांचे कार्यालय

धर्मादाय आयुक्त भवन,
३ रा मजला, ८३, डॉ. अँनी बेझंट रोड,
वरळी, मुंबई ४०० ०१८.
दूरध्वनी क्रमांक २४९३५४३४ , २४९३५४९०
२४९३०४९९ २४९३५५१६
फॅक्स २४९७६४२०

Email Id:- cc.mahastate@mahacharity.gov.in,

Website Address:- www.charity.maharashtra.gov.in

संदर्भ क्र/अंदाज/३४५६/२०१९

प्रति,
कार्यकारी अधिकारी,
श्री. विठठल रुक्मिणी मंदिर समिती,
पंढरपूर.

office of the
CHARITY COMMISSIONER
floor, Dr. Annie Besant
Tel No २४९३५४३४ , २४९३५४९०
२४९३०४९९ २४९३५५१६
Fax No २४९७६४२०
budget mum-mh@gov.in,

दिनांक:- २१ ७ JUL 2019

विषय:- पंढरपूर मंदिर अधिनियम १९७३ चे कलम ४९(२) नुसार सादर केलेल्या
२०११-२०१२ ते २०१७-२०१८ या कालावधीतील लेखा परिक्षण अहवालाचा
अनुषंगाने श्री विठठल रुक्मिणी मंदिर समितीस द्यावयाचे निर्देश...

उपरोक्त विषयान्वये कळविण्यात येते की, श्री विठठल रुक्मिणी मंदिर अधिनियम १९७३ चे कलम ४९
नुसार सादर केलेल्या सन २०११ -१२ ते २०१७-२०१८ या कालावधीतील लेखा परिक्षण अहवालामध्ये आक्षेप घेऊ
आलेले आहेत. त्यानुसार वर्षानिहाय लेखा परिक्षण अहवालावर धर्मादाय आयुक्तांचे निर्देश देण्यात येत आहेत.
लेखा आक्षेपांचे निराकरण करून याबाबतचा अनुपालन अहवाल सादर करण्यात यावा. तसेच उपरोक्त नमूद अधि
कलम ४९(२) मध्ये नमूद केलेल्या नुसार कार्यवाही करायची.

दिनांक	23 JUL 2019
लेखा	A
२०११	
कार्यकारी	
अधिकारी	

सोबत: सन २०११ -२०१२ ते २०१७-२०१८ पर्यंत वर्षानिहाय निर्देश.

प्रत माहितीस्तव सविनय सादर,
प्रधान सचिव,
विधी व न्याय विभाग, मंत्रालय, मुंबई.

(शयना पाटील)
धर्मादाय आयुक्त (प्र)
महाराष्ट्र राज्य, मुंबई

पंढरपुर मंदिर अधिनियम १९७३ चे कलम ४९(२) नुसार समितीने सादर केलेल्या सन २०११-२०१२ या कालावधीतील लेखा परिक्षण अहवालाच्या अनुषंगाने श्री विठ्ठल रुक्मीणी मंदिर समितीस द्यावयाचे निर्देश

अ) श्री विठ्ठल रुक्मीणी मंदिर समितीकडे सन २०११-२०१२ यावर्षातील उत्पन्न व खर्चाचा ढोबळ तपशिल खालीलप्रमाणे आहे.

एकूण वार्षिक जमा	रु. १२७२०७६४६.३४
एकूण वार्षिक खर्च	रु. ३२४४२२२३.२३
एकूण शिल्लक/तोटा	रु. ९४७६५४२३.११

ब) मुंबई सार्वजनिक न्यास नियम, १९५१ मधील नियम १९ अन्वये श्री विठ्ठल रुक्मीणी मंदिर समितीच्या लेख्यांचे बाबत अधिकृत लेखा परिक्षकांकडून रितसर लेखापरिक्षण अहवाल प्राप्त झालेला आहे.

क) श्री विठ्ठल रुक्मीणी मंदिर समितीच्या लेखा परिक्षणामध्ये पुढीलप्रमाणे अनियमितता निदर्शनास आल्याचे आढळते

१. सोने, चांदी यांचे मुल्यांकन करण्यात आले आहे व त्याप्रमाणे नोंद आहे परंतु सदर मुल्यांकन शासनमान्य संस्थेकडून करण्यात आलेले नाही. हिरे व इतर मौल्यवान खडे यांचे मुल्यांकन केलेले नाही.
२. पंढरपुर मंदिर अधिनियम १९७३ अन्वये समितीमध्ये ११ सदस्य व नामनिर्देशनाद्वारे एक पंढरपुर नगरपालिका प्रशासनाचा एक प्रतिनिधी असण्याची तरतुद आहे. परंतु जेव्हापासून प्रकरण न्यायालयात आहे तेव्हापासून ७ सदस्यांची समिती आहे व याबाबत न्यायालयाने परवानगी दिली आहे.
३. पूर्वीच्या प्राधिकृत हिशेब तपासणीसाठी खालीलप्रमाणे शिरे त्यांच्या अहवालात दिले आहेत.
 - अ. कर्मचा-यांवरील जबाबदा-या व कर्तव्ये निश्चित केलेली नसल्यामुळे अंतर्गत व्यवस्था (Internal check) व्यवस्थित नाही.
 - ब. कर्मचा-यांना देण्यात आलेल्या अग्रिमापैकी रु. १४३५१२/- रुपयाची वसुली कर्मचारी सेवानिवृत्त झाल्यामुळे झालेली नाही.
 - क. कर्मचा-यांच्या भविष्य निर्वाह निधीची रक्कम अदयापही संस्थेच्या खात्यात आहे सदर रक्कम स्वतंत्र खात्यात ठेवण्यात यावी.
४. काही मालमत्ता समितीच्या नावावर नाही. याबाबत समितीने कार्यवाही करणे आवश्यक आहे. काही मालमत्तेचा ताबा कायदेशिर बाबीमुळे समितीकडे नाही. त्यामुळे खात्यात दिसून येत नाही.

उपरोक्त निदर्शनास आलेल्या अनियमिततेचे तात्काळ निराकरण करून अनुपालन अहवाल सादर करणेबाबत समितीस निर्देश देण्यात येत आहेत

(शयना पाटील)

धर्मादाय आयुक्त (प्र)

महाराष्ट्र राज्य

पंढरपुर मंदिर अधिनियम १९७३ चे कलम ४९(२) नुसार समितीने सादर केलेल्या सन २०१२-२०१३ या कालावधीतील लेखा परिक्षण अहवालाच्या अनुषंगाने श्री विठ्ठल रुक्मीणी मंदिर समितीस द्यावयाचे निर्देश

अ) श्री विठ्ठल रुक्मीणी मंदिर समितीकडे सन २०१२-२०१३ यावर्षातील उत्पन्न व खर्चाचा ढोबळ तपशिल खालीलप्रमाणे आहे.

एकूण वार्षिक जमा	रु. १६२६६०७४९.००
एकूण वार्षिक खर्च	रु. ३७८३३४६२.००
एकूण शिल्लक/तोटा	रु. १२४८२७२८७.००

ब) मुंबई सार्वजनिक न्यास नियम, १९५१ मधील नियम १९ अन्वये श्री विठ्ठल रुक्मीणी मंदिर समितीच्या लेखांचे बाबत अधिकृत लेखा परिक्षकांकडून रितसर लेखापरिक्षण अहवाल प्राप्त झालेला आहे.

क) श्री विठ्ठल रुक्मीणी मंदिर समितीच्या लेखा परिक्षणामध्ये पुढीलप्रमाणे अनियमितता निदर्शनास आल्याचे आढळते

१. सोने, चांदी यांचे मुल्यांकन करण्यात आले आहे व त्याप्रमाणे नोंद आहे परंतु सदर मुल्यांकन शासनमान्य संस्थेकडून करण्यात आलेले नाही. हिरे व इतर मौल्यवान खडे यांचे मुल्यांकन केलेले नाही.
२. पंढरपुर मंदिर अधिनियम १९७३ अन्वये समितीमध्ये ११ सदस्य व नामनिर्देशनाद्वारे एक पंढरपुर नगरपालिका प्रशासनाचा एक प्रतिनिधी असण्याची तरतुद आहे. परंतु जेव्हापासून प्रकरण न्यायालयात आहे तेव्हापासून ७ सदस्यांची समिती आहे व याबाबत न्यायालयाने परवानगी दिली आहे.
३. पूर्वीच्या प्राधिकृत हिशेब तपासणीसाठी खालीलप्रमाणे शिरे त्यांच्या अहवालात दिले आहेत.
 - अ. कर्मचा-यांवरील जबाबदा-या व कर्तव्ये निश्चित केलेली नसल्यामुळे अंतर्गत व्यवस्था (Internal check) व्यवस्थित नाही.
 - ब. कर्मचा-यांना देण्यात आलेल्या अग्रिमापैकी रु.१,९५,८९३/- रुपयाची वसुली कर्मचारी सेवानिवृत्त झाल्यामुळे झालेली नाही.
 - क. कर्मचा-यांच्या भविष्य निर्वाह निधीची रक्कम अदयापही संस्थेच्या खात्यात आहे सदर रक्कम स्वतंत्र खात्यात ठेवण्यात यावी.
४. काही मालमत्ता समितीच्या नावावर नाही याबाबत समितीने कार्यवाही करणे आवश्यक आहे. काही मालमत्तेचा ताबा कायदेशिर बाबीमुळे समितीकडे नाही. त्यामुळे खात्यात दिसून येत नाही.
५. सर्वे नं. २३९२ मधील ३२९४.३ चौ.फु. जागा ज्यावर मंदिर आहे ती संस्थेच्या

लेख्यामध्ये आढळून येत नाही. तसेच तुकाराम भवन व दर्शन मंडप बांधण्यात आलेली जागा सुध्दा संस्थेच्या लेख्यामध्ये दिसून येत नाही.

६. समितीस रु २३६२५००/- इतके अनुदान सोलार उर्जा प्रकल्पाकरीता मिळाले होते. सदर रकमेचे विनीयोजन सोलार उर्जा खरेदी किंमती तून कमी केले नाही किंवा घसारा रकमेशी मेळ केला नाही.
७. दिलेल्या ठेवी कायम होण्याचे अधीन आहेत.

उपरोक्त निदर्शनास आलेल्या अनियमिततेचे तात्काळ निराकरण करून अनुपालन अहवाल सादर करणेबाबत समितीस निर्देश देण्यात येत आहेत

S. Patil
17/7/19
(शयना पाटील)
धर्मादाय आयुक्त (प्र)
महाराष्ट्र राज्य

पंढरपुर मंदिर अधिनियम १९७३ चे कलम ४९(२) नुसार समितीने सादर केलेल्या सन २०१३-२०१४ या कालावधीतील लेखा परिक्षण अहवालाच्या अनुषंगाने श्री विठ्ठल रुक्मीणी मंदिर समितीस द्यावयाचे निर्देश

अ) श्री विठ्ठल रुक्मीणी मंदिर समितीकडे सन २०१३-२०१४ यावर्षातील उत्पन्न व खर्चाचा ढोबळ तपशिल खालीलप्रमाणे आहे.

एकुण वार्षिक जमा	रु. १८१४८७४२७.००
एकुण वार्षिक खर्च	रु. ४७८७७७२९.००
एकूण शिल्लक/तोटा	रु. १३३६०९६९८.००

ब) मुंबई सार्वजनिक न्यास नियम, १९५१ मधील नियम १९ अन्वये श्री विठ्ठल रुक्मीणी मंदिर समितीच्या लेखांचे बाबत अधिकृत लेखा परिक्षकांकडून रितसर लेखापरिक्षण अहवाल प्राप्त झालेला आहे.

क) श्री विठ्ठल रुक्मीणी मंदिर समितीच्या लेखा परिक्षणामध्ये पुढीलप्रमाणे अनियमितता निदर्शनास आल्याचे आढळते

१. सोने, चांदी यांचे मुल्यांकन करण्यात आले आहे व त्याप्रमाणे नोंद आहे परंतु सदर मुल्यांकन शासनमान्य संस्थेकडून करण्यात आलेले नाही. हिरे व इतर मौल्यवान खडे यांचे मुल्यांकन केलेले नाही.
२. पंढरपुर मंदिर अधिनियम १९७३ अन्वये समितीमध्ये ११ सदस्य व नामनिर्देशनाद्वारे एक पंढरपुर नगरपालिका; प्रशासनाचा एक प्रतिनिधी असण्याची तरतुद आहे. परंतु जेव्हापासून प्रकरण न्यायालयात आहे तेव्हापासून ७ सदस्यांची समिती आहे व याबाबत न्यायालयाने परवानगी दिली आहे.
३. पूर्वीच्या प्राधिकृत हिशेबतपासणीसाठी खालीलप्रमाणे शिरे त्यांच्या अहवालात दिले आहेत.
 - अ. कर्मचा-यांवरील जबाबदा-या व कर्तव्ये निश्चित केलेली नसल्यामुळे अंतर्गत व्यवस्था (Internal check) व्यवस्थित नाही.
 - ब. कर्मचा-यांना देण्यात आलेल्या अग्रिमापैकी रु.१७३०१२/- रुपयाची वसुली कर्मचारी सेवानिवृत्त झाल्यामुळे झालेली नाही.
 - क. कर्मचा-यांच्या भविष्य निर्वाह निधीची रक्कम अदयापही संस्थेच्या खात्यात आहे सदर रक्कम स्वतंत्र खात्यात ठेवण्यात यावी.
४. काही मालमत्ता समितीच्या नावावर नाही. याबाबत समितीने कार्यवाही करणे आवश्यक आहे. काही मालमत्तेचा ताबा कायदेशिर बाबीमुळे समितीकडे नाही. त्यामुळे खात्यात दिसून येत नाही.
५. मालमत्तेवर घसारा दर्शविण्यात आलेला नाही.

६. सर्वे नं. २३९२ मधील ३२९४.३ चौ.फु. जागा ज्यावर मंदीर आहे ती संस्थेच्या लेख्यामध्ये आढळूय येत नाही. तसेच तुकाराम भवन व दर्शन मंडप बांधण्यात आलेली जागा सुध्दा संस्थेच्या लेख्यामध्ये दिसून येत नाही.
७. दिलेल्या ठेवी कायम होण्याचे अधीन आहेत.

उपरोक्त निदर्शनास आलेल्या अनियमिततेचे तात्काळ निराकरण करून अनुपालन अहवाल सादर करणेबाबत समितीस निर्देश देण्यात येत आहेत

(शयना पाटील)

धर्मादाय आयुक्त (प्र)

महाराष्ट्र राज्य

पंढरपूर मंदिर अधिनियम १९७३ चे कलम ४९(२) नुसार समितीने सादर केलेल्या सन २०१४-
२०१५ या कालावधीतील लेखा परिक्षण अहवालाच्या अनुषंगाने श्री विठ्ठल रुक्मीणी मंदिर
समितीस द्यावयाचे निर्देश

अ) श्री विठ्ठल रुक्मीणी मंदिर समितीकडे सन २०१४-२०१५ यावर्षातील उत्पन्न व खर्चाचा ढोबळ तपशिल खालीलप्रमाणे आहे.

एकूण वार्षिक जमा	रु. २६६४०९६४४.०४
एकूण वार्षिक खर्च	रु. ८०७०३७२५.००
एकूण शिल्लक/तोटा	रु. १८५६९७९१९.००

ब) मुंबई सार्वजनिक न्यास नियम, १९५१ मधील नियम १९ अन्वये श्री विठ्ठल रुक्मीणी मंदिर समितीच्या लेखांचे बाबत अधिकृत लेखा परिक्षकांकडून रितसर लेखापरिक्षण अहवाल प्राप्त झालेला आहे.

क) श्री विठ्ठल रुक्मीणी मंदिर समितीच्या लेखा परिक्षणामध्ये पुढीलप्रमाणे अनियमितता निदर्शनास आल्याचे आढळते

१. पूर्वीच्या प्राधिकृत हिशेब तपासणीसाठी दिलेल्या अहवालानुसार कर्मचा-यांवरील जबाबदा-या व कर्तव्ये निश्चित केलेली नसल्यामुळे अंतर्गत व्यवस्था (Internal check) व्यवस्थित नाही.
२. अधिकृत व्यक्ती मार्फत वेळोवेळी विविध विभागांचे भांडार पडताळणी केली गेली पाहिजे व प्रत्यक्ष माल व पुस्तकी माल याची पडताळणी करून समितीस या बाबत सूचित केले गेले पाहिजे.
३. लाडू विभागामध्ये अनेक मोठ्या विसंगती निदर्शनास आल्या आहेत. त्या सर्व बाबत सविस्तर अनुपालन व निर्मूलन करणे आवश्यक आहे.
४. फोटोविक्री विभागा मध्ये देखील विसंगती आढळल्या आहेत. सदर आक्षेपांचे देखील सविस्तर अनुपालन सादर करावे.
५. देणगी पेट्टीतील जमा, ती उघडण्याची वेळी तारीख तसेच रोख रक्कम मोजण्यास लागलेला अवधी इ बाबत नोंदी केलेल्या नाहीत.
६. सोने चांदी विभाग मध्ये ठेवण्यात आलेल्या मौल्यवान वस्तू नॉर्मल कपाटात ठेवले आहे. त्या करीत दुहेरी चावी असलेले कपाट / सेफ असणे आवश्यक आहे. आणि दोन अधिकृत व्यक्तीचे ताब्यात असणे आवश्यक आहे. सी सी टीव्ही कार्यन्वीत नाही. तसेच मौल्यवान वस्तूचे विमा उतरविलेला नाही.
७. मनी ऑर्डर द्वारे प्राप्त होणा-या देणाऱ्यांची अंतर्गत नियंत्रण प्रक्रीया असणे आवश्यक आहे.
८. आयकर बाबत असलेल्या विसंगतीवर कार्यवाही करावी.
९. पूर्वीच्या प्राधिकृत हिशेब तपासणीसाठी खालीलप्रमाणे शिरे त्यांच्या अहवालात दिले आहेत.

- कर्मचा-यांवरील जबाबदा-या व कर्तव्ये निश्चित केलेली नसल्यामुळे अंतर्गत व्यवस्था (Internal check) व्यवस्थित नाही
 - कर्मचा-यांना देण्यात आलेल्या अग्रिमापैकी रु.१७३०१२/- रुपयाची वसुली कर्मचारी सेवानिवृत्त झाल्यामुळे झालेली नाही.
 - कर्मचा-यांच्या भविष्य निर्वाह निधीची रक्कम अदयापही संस्थेच्या खात्यात आहे सदर रक्कम स्वतंत्र खात्यात ठेवण्यात यावी.
 - काही मालमत्ता समितीच्या नावावर नाही. याबाबत समितीने कार्यवाही करणे आवश्यक आहे. काही मालमत्तेचा ताबा कायदेशिर बाबीमुळे समितीकडे नाही. त्यामुळे खात्यात दिसून येत नाही.
 - मालमत्तेवर घसारा दर्शविण्यात आलेला नाही.
 - सर्वे नं. २३९२ मधील ३२९४.३ चौ.फु. जागा ज्यावर मंदीर आहे ती संस्थेच्या लेख्यामध्ये आढळून येत नाही. तसेच तुकाराम भवन व दर्शन मंडप बांधण्यात आलेली जागा सुद्धा संस्थेच्या लेख्यामध्ये दिसून येत नाही.
 - दिलेल्या ठेवी कायम होण्याचे अधीन आहेत.
१०. तरी लेखा परिक्षकांनी दिलेले वरील सर्वसाधारण आक्षेपासह (b) नवीन भक्त निवास बिल्डींगचे बांधकाम, (c) जमा खर्च बाबत (d) बॅलन्स शीट मध्ये नमूद केलेल्या सर्व आक्षेपांचे सविस्तर अनुपालन अहवाल सादर करावा.

उपरोक्त निदर्शनास आलेल्या अनियमिततेचे तात्काळ निराकरण करून अनुपालन अहवाल सादर करणेबाबत समितीस निर्देश देण्यात येत आहेत

(शयना पाटील)
धर्मादाय आयुक्त (प्र)
महाराष्ट्र राज्य

पंढरपूर मंदिर अधिनियम १९७३ चे कलम ४९(२) नुसार समितीने सादर केलेल्या सन २०१५-२०१६ या कालावधीतील लेखा परिक्षण अहवालाच्या अनुषंगाने श्री विठ्ठल रुक्मीणी मंदिर समितीस द्यावयाचे निर्देश

अ) श्री विठ्ठल रुक्मीणी मंदिर समितीकडे सन २०१५-२०१६ यावर्षातील उत्पन्न व खर्चाचा ढोबळ तपशिल खालीलप्रमाणे आहे.

एकूण वार्षिक जमा	रु. २८०६१५६५८.४९
एकूण वार्षिक खर्च	रु. १२१६०१४६२.३६
एकूण शिल्लक/तोटा	रु. १५९०१४१९६.१३

ब) मुंबई सार्वजनिक न्यास नियम, १९५१ मधील नियम १९ अन्वये श्री विठ्ठल रुक्मीणी मंदिर समितीच्या लेख्यांचे बाबत अधिकृत लेखा परिक्षकांकडून रितसर लेखापरिक्षण अहवाल प्राप्त झालेला आहे.

क) श्री विठ्ठल रुक्मीणी मंदिर समितीच्या लेखा परिक्षणामध्ये पुढीलप्रमाणे अनियमितता निदर्शनास आल्याचे आढळते

१. पूर्वीच्या प्राधिकृत हिशेब तपासणीसाठी दिलेल्या अहवालानुसार कर्मचा-यांवरील जबाबदा-या व कर्तव्ये निश्चित केलेली नसल्यामुळे अंतर्गत व्यवस्था (Internal check) व्यवस्थित नाही.
२. अधिकृत व्यक्ती मार्फत वेळोवेळी विविध विभागांचे भांडार पडताळणी केली गेली पाहिजे व प्रत्यक्ष माल व पुस्तकी माल याची पडताळणी करून समितीस या बाबत सूचित केले गेले पाहिजे.
३. लाडू विभागामध्ये अनेक मोठ्या विसंगती निदर्शनास आल्या आहेत. त्या सर्व बाबत सविस्तर अनुपालन व निर्मूलन करणे आवश्यक आहे.
४. फोटोविक्री विभागा मध्ये देखील विसंगती आढळल्या आहेत. फोटो विभागातील प्रत्यक्ष संख्या व पुस्तकी संख्या यामध्ये रुपये १३४२५०/- चा फरक दिसून येत आहे. सदर आक्षेपांचे देखील सविस्तर अनुपालन सादर करावे.
५. देणगी पेटीतील जमा, ती उघडण्याची वेळी तारीख तसेच रोख रक्कम मोजण्यास लागलेला अवधी इ बाबत नोंदी केलेल्या नाहीत.
६. सोने चांदी विभाग मध्ये ठेवण्यात आलेल्या मौल्यवान वस्तू नॉर्मल कपाटात ठेवले आहे. त्या करीत दुहेरी चावी असलेले कपाट / सेफ असणे आवश्यक आहे. आणि दोन अधिकृत व्यक्तीचे ताब्यात असणे आवश्यक आहे. सी सी टीव्ही कार्यन्वीत नाही. तसेच मौल्यवान वस्तूचे विमा उतरविलेला नाही.
७. मनी ऑर्डर द्वारे प्राप्त होणा-या देणग्याची अंतर्गत नियंत्रण प्रक्रीया असणे आवश्यक आहे. सन १४-१५ मध्ये दर्शविलेल्या त्रुटीची पुर्तता अदयापही झालेली नाही.
८. चावी नोंदवही ठेवणे आवश्यक आहे, बदली झालेल्या कर्मचा-यांनी रितसर कार्यभार हस्तांतरण करणे आवश्यक आहे, प्रत्येक विभाग प्रमुखाने रोजचे रोज जमा होणारे रक्कम

पडताळून स्वाक्षांकीत केली पाहिजे. वस्तू स्वरूपात मिळणारे दानाची बाजार भावानुसार नोंद घेणे आवश्यक, विविध वस्त्रे व साडी यांची भांडार पडताळणी होणे आवश्यक. वेदांत भक्त निवास मधील रहवासी बाबत देखील विसंगती आढळल्या आहेत.

९. कर्मचा-यांचे अभिलेख व्यवस्थित ठेवण्यात आले नाहीत.
१०. गोशाळा विभागाचे अभिलेख देखील व्यवस्थित ठेवले ले नाहीत.
११. सिनेरजी एसकेआय इन्फ्रा डिव्हेलपमेंट या ठेकेदाराचे देयकावर २ टक्के टीडीएस ची कपात केलेली नाही.
१२. सॅनेटरी हाऊस चे बांधकामाचे रक्कमांचे योग्य लेख्याखाली दर्शविणे आवश्यक आहे.
१३. तुकाराम भवनातील सोलार प्रकल्प चालू नाही. ताळेबंदामध्ये ४७.२५ लक्ष रककम शासनाचे २३.६३ लक्ष अनुदान प्राप्त आहे.
१४. पूर्वीच्या प्राधिकृत हिशेब तपासणीसाठी खालीलप्रमाणे शिरे त्यांच्या अहवालात दिले आहेत.
 - कर्मचा-यांवरील जबाबदा-या व कर्तव्ये निश्चित केलेली नसल्यामुळे अंतर्गत व्यवस्था (Internal check) व्यवस्थित नाही
 - कर्मचा-यांना देण्यात आलेल्या अग्रिमापैकी रु. १७३०१२/- रुपयाची वसुली कर्मचारी सेवानिवृत्त झाल्यामुळे झालेली नाही.
 - कर्मचा-यांच्या भविष्य निर्वाह निधीची रक्कम अदयापही संस्थेच्या खात्यात आहे सदर रक्कम स्वतंत्र खात्यात ठेवण्यात यावी.
 - काही मालमत्ता समितीच्या नावावर नाही. याबाबत समितीने कार्यवाही करणे आवश्यक आहे. काही मालमत्तेचा ताबा कायदेशिर बाबीमुळे समितीकडे नाही. त्यामुळे खात्यात दिसून येत नाही.
 - मालमत्तेवर घसारा दर्शविण्यात आलेला नाही.
 - सर्व नं. २३९२ मधील ३२९४.३ चौ.फु. जागा ज्यावर मंदीर आहे ती संस्थेच्या लेख्यामध्ये आढळून येत नाही. तसेच तुकाराम भवन व दर्शन मंडप बांधण्यात आलेली जागा सुध्दा संस्थेच्या लेख्यामध्ये दिसून येत नाही.
 - दिलेल्या ठेवी कायम होण्याचे अधीन आहेत.
१५. न्यासाचे कारपस फंडातील फरक दूर करणे.
१६. तरी लेखा परिक्षकांनी दिलेले वरील सर्वसाधारण आक्षेपासह (b) नवीन भक्त निवास बिल्डींगचे बांधकाम, (c) जमा खर्च बाबत (d) बॅलन्स शीट मध्ये नमूद केलेल्या सर्व आक्षेपांचे सविस्तर अनुपालन अहवाल सादर करावा.

उपरोक्त निदर्शनास आलेल्या अनियमिततेचे तात्काळ निराकरण करून अनुपालन अहवाल सादर करणेबाबत समितीस निर्देश देण्यात येत आहेत

(शयना पाटील)

धर्मादाय आयुक्त (प्र)

महाराष्ट्र राज्य

पंढरपुर मंदिर अधिनियम १९७३ चे कलम ४९(२) नुसार समितीने सादर केलेल्या सन २०१६-
२०१७ या कालावधीतील लेखा परिक्षण अहवालाच्या अनुषंगाने श्री विठ्ठल रुक्मीणी मंदिर
समितीस द्यावयाचे निर्देश

अ) श्री विठ्ठल रुक्मीणी मंदिर समितीकडे सन २०१६-२०१७ यावर्षातील उत्पन्न व खर्चाचा ढोबळ तपशिल खालीलप्रमाणे आहे.

एकूण वार्षिक जमा	रु. २५९८५३८२२.००
एकूण वार्षिक खर्च	रु. ११४०४८८५१.००
एकूण शिल्लक/तोटा	रु. १४५८०४९७१.००

ब) मुंबई सार्वजनिक न्यास नियम, १९५१ मधील नियम १९ अन्वये श्री विठ्ठल रुक्मीणी मंदिर समितीच्या लेख्यांचे बाबत अधिकृत लेखा परिक्षकांकडून रितसर लेखापरिक्षण अहवाल प्राप्त झालेला आहे.

क) श्री विठ्ठल रुक्मीणी मंदिर समितीच्या लेखा परिक्षणामध्ये पुढीलप्रमाणे अनियमितता निदर्शनास आल्याचे आढळते

१. न्यासाने आंतर्गत लेखापरिक्षकाची नेमणूक केलेली नाही. वित्तीय अनियमितता टाळणे करीता अंतर्गत लेखापरिक्षकाची आवश्यकता आहे.
२. अधिकृत व्यक्ती मार्फत वेळोवेळी विविध विभागांचे भांडार पडताळणी केली गेली पाहिजे व प्रत्यक्ष माल व पुस्तकी माल याची पडताळणी करून समितीस या बाबत सूचीत केले गेले पाहिजे.
३. सोने चांदी विभाग मध्ये ठेवण्यात आलेल्या मौल्यवान वस्तू नॉर्मल कपाटात ठेवले आहे. त्या करीत दुहेरी चावी असलेले कपाट / सेफ असणे आवश्यक आहे. आणि दोन अधिकृत व्यक्तीचे ताब्यात असणे आवश्यक आहे. तसेच मौल्यवान वस्तूचे विमा उतरविलेला नाही.
४. चावी नोंदवही ठेवणे आवश्यक आहे, बदली झालेल्या कर्मचा-यांनी रितसर कार्यभार हस्तांतरण करणे आवश्यक आहे, प्रत्येक विभाग प्रमुखाने रोजचे रोज जमा होणारे रक्कम पडताळून स्वाक्षांकीत केली पाहिजे. वस्तू स्वरूपात मिळणारे दानाची बाजार भावानुसार नोंद घेणे आवश्यक, विविध वस्त्रे व साडी यांची भांडार पडताळणी होणे आवश्यक, वेदांत भक्त निवास मधील रहवासी बाबत देखील विसंगती आढळल्या आहेत.
५. कर्मचा-यांचे अभिलेख व्यवस्थित ठेवण्यात आले नाहीत.
६. गोशाळा विभागाचे अभिलेख देखील व्यवस्थित ठेवले ले नाहीत.
७. रुपये २८०५३६८९३/- चे कामावर ठेकेदाराचे देयकावर २ टक्के टीडीएस ची कपात केलेली नाही.
८. तसेच विविध देयकांवरचा आयकर वरचा २ टक्के टीडीएस ची कपात केलेली नाही.
९. तुकाराम भवनातील सोलार प्रकल्प चालू नाही. ताळेबंदामध्ये ४७.२५ लक्ष रक्कम शासनाचे २३.६३ लक्ष अनुदान प्राप्त आहे.

१०. पूर्वीच्या प्राधिकृत हिशेब तपासणीसाठी खालीलप्रमाणे शेरे त्यांच्या अहवालात आहेत.
- कर्मचा-यांवरील जबाबदा-या व कर्तव्ये निश्चित केलेली नसल्यामुळे अंतर्गत व्यवस्था (Internal check) व्यवस्थित नाही
 - कर्मचा-यांना देण्यात आलेल्या अग्रिमापैकी रु.१७३०९२/- रुपयाची वसुली कर्मचारी सेवानिवृत्त झाल्यामुळे झालेली नाही.
 - मालमत्तेवर घसारा दर्शविण्यात आलेला नाही.
 - सर्वे नं. २३९२ मधील ३२९४.३ चौ.फु. जागा ज्यावर मंदीर आहे ती संस्थेच्या लेख्यामध्ये आढळून येत नाही. तसेच तुकाराम भवन व दर्शन मंडप बांधण्यात आलेली जागा सुद्धा संस्थेच्या लेख्यामध्ये दिसून येत नाही.
 - अंतर्गत लेखापरिक्षण नसल्याने गैरव्यवहार (teeming and lading of cash) दिसून आले आहे.
१०. रुपये ३१८०९०/- इतके रकमेचे टीडीएस दायित्व ट्रेसेस साईट वर दिसून येत आहे. यावर योग्य ते कार्यवाही त्वरीत करावी.
११. पूजारी यांचे मानधनावर व्यवसाय कराची कपात करण्यात आलेली नाही.
१२. तरी लेखा परिक्षकांनी दिलेले वरील सर्वसाधारण आक्षेपासह (b) नवीन भक्त निवास बिल्डींगचे बांधकाम, (c) जमा खर्च बाबत (d) बॅलन्स शीट मध्ये नमूद केलेल्या सर्व आक्षेपांचे सविस्तर अनुपालन अहवाल सादर करावा.

उपरोक्त निदर्शनास आलेल्या अनियमिततेचे तात्काळ निराकरण करून अनुपालन अहवाल सादर करणेबाबत समितीस निर्देश देण्यात येत आहेत

१७/११/१९
(शयना पाटील)
धर्मादाय आयुक्त (प्र)
महाराष्ट्र राज्य

पंढरपूर मंदिर अधिनियम १९७३ चे कलम ४९(२) नुसार समितीने सादर केलेल्या सन २०१७-२०१८ या कालावधीतील लेखा परिक्षण अहवालाच्या अनुषंगाने श्री विठ्ठल रुक्मीणी मंदिर समितीस द्यावयाचे निर्देश

अ) श्री विठ्ठल रुक्मीणी मंदिर समितीकडे सन २०१७-२०१८ यावर्षातील उत्पन्न व खर्चाचा ढोबळ तपशिल खालीलप्रमाणे आहे.

एकूण वार्षिक जमा	रु. २६५६१००१५.००
एकूण वार्षिक खर्च	रु ११४४६३४६२.००
एकूण शिल्लक/तोटा	रु १५११४६५५३.००

ब) मुंबई सार्वजनिक न्यास नियम, १९५१ मधील नियम १९ अन्वये श्री विठ्ठल रुक्मीणी मंदिर समितीच्या लेख्यांचे बाबत अधिकृत लेखा परिक्षकांकडून रितसर लेखापरिक्षण अहवाल प्राप्त झालेला आहे.

क) श्री विठ्ठल रुक्मीणी मंदिर समितीच्या लेखा परिक्षणामध्ये पुढीलप्रमाणे अनियमितता निदर्शनास आल्याचे आढळते

१. न्यासाने सन २०१५-१६ व २०१६-१७ या वित्तीय वर्षांचे अनुपालन अहवाल सादर केले नाहीत.
२. न्यासाने आंतर्गत लेखापरिक्षकाची नेमणूक केलेली नाही. वित्तीय अनियमितता टाळणे करीता अंतर्गत लेखापरिक्षकाची आवश्यकता आहे.
३. आयकर कपात, टी डीएस रिटर्न, व्यवसाय कर रिटर्न इ. बाबत अनियमितता आढळून येते.
४. समितीने विभागवार लेजर ठेवलेले नाही.
५. Annexure A e मध्ये नमूद व्हाऊचर मध्ये अनियमितता आढळून येत आहे.
६. इनव्हेस्टमेंटचे ताळेमध्ये चुका दुरुस्ती करून घ्यावी.
७. नित्योपचार विभाग, रु ९४४३०/- इतके रकमेचे चंदन पावडर विक्रीचे पावती फाडल्या नाहीत. तसेच दिनांक २८.१.२०१८ रोजीचे रुक्मीणी पायावरील जमा रक्कम रुपये ४०९३५ ची कॅशबुक मध्ये नोंद नाही.
८. देणगी विभागातील भिंती तथा खांबावर जडविलेले सोणे व चांदीची नोंद समितीने घेतलेली नाही.
९. प्राचीन दागदागीने ची विशेष काळजी घेणे आवश्यक आहे.
१०. आजलागायत समितीने मौल्यवान दागीने हिरे सोने, चांदी यांचे मुल्यांकन करण्याकरीता करारनामा करून शासनमान्य संस्थेची नियुक्ती केली नाही..
११. मौल्यवान दागीने हिरे सोने, चांदी यांचे मुल्यांकन करताना सोने चांदीचा रोजचा भाव नमूद करणे आवश्यक आहे.
१२. दान पेटीत दान केलेल्या नकली दागीन्यांचा वेगळी नोंद घेवून अन्य दुकानदारा कडून त्याची सत्यत्या पडताळली पाहिजे.
१३. दि १.४.१७ ते २०.११.१७ या कालावधीत मौल्यवान वस्तूचे विमा उतरविलेला नाही.
१४. या सह अन्नछत्र विभाग, लाडू विभाग, सुरक्षा विभाग, विदयुत विभाग आणि मालमत्ता

व विधी विभाग गौशाळा विभाग या सर्व विभागा बाबत नमुद करण्यात आलेल्या अनियमितता यांचे सविस्तर अनुपालन अहवाल सादर करावेत.

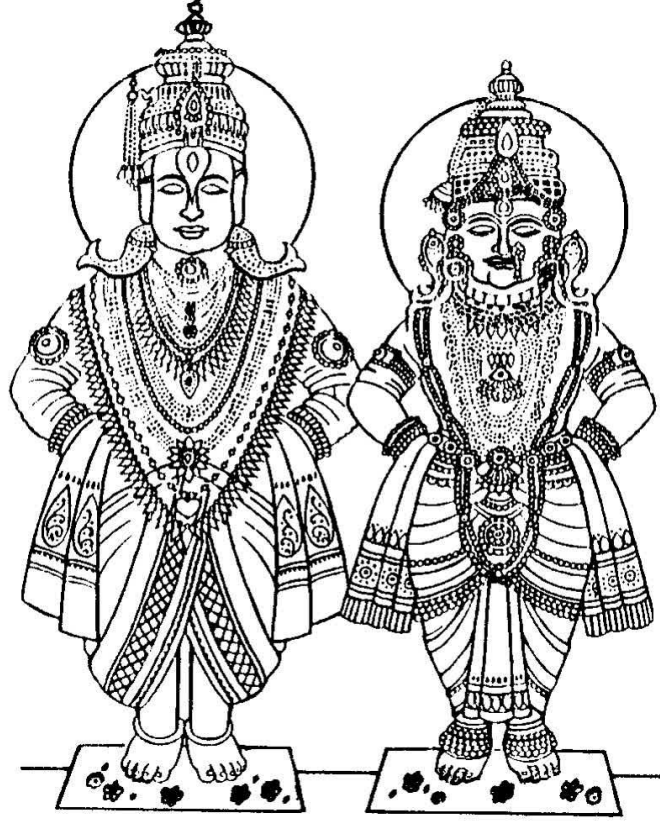
उपरोक्त निदर्शनास आलेल्या अनियमिततेचे तात्काळ निराकरण करुन अनुपालन अहवाल सादर करणेबाबत समितीस निर्देश देण्यात येत आहेत

(शयना पाटील)

धर्मादाय आयुक्त (प्र)

महाराष्ट्र राज्य

महाराष्ट्र शासन, विधी व न्याय विभाग
श्री. विठ्ठल रूक्मिणी मंदिरे समिती, पंढरपूर
जि. सोलापूर (महाराष्ट्र) - ४१३३०४



परिशिष्ट :- ०३

Audit Report

Of

Shri. Vitthal Rukmini Mandir Sammittee

(Constituted under The Pandharpur Temples Act, 1973)

Address : Pandharpur, Dist : Solapur

Regn. no. : PTA/1285/125/35

PAN : AAETS8937J

A/c Year : 01-04-2013 to 31-03-2014.

Asst. Year : 2014-2015.

Kochar & Associates.

Chartered Accountants

302, A- Wing, Swapnabhoomi,

S. K. Bole Road, Dadar (West),

Mumbai 400 028. Tel: 022-2437 8212

**REPORT OF AN AUDITOR RELATING TO ACCOUNTS AUDITED
UNDER SUB-SECTION (2) OF SECTION 33 & 3A AND RULE 19
OF THE BOMBAY PUBLIC TRUSTS ACT**

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

For the year ending 31st March, 2014

- (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, Refer note 1.**
- (c) Whether the cash balances and vouchers 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, 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; **Register of Immovable properties is maintained but not updated.
Register of Movable Properties not maintained.**
- (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; **Rs. 173012/- Outstanding since 31.03.2013.**
- (i) Whether tenders were invited for repairs or construction involving expenditure exceeding Rs.5,000/-; **NO Refer note 2**
- (j) Whether any money of the public trust has been invested contrary to the provisions of Section 34; **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; **NONE**



- (l) All cases of irregular, illegal or improper expenditure, or failure of 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 trustees or any other person while in the management of the trust; **NO**
- (m) Whether the budget has been filed in the form provided by rule 16A; **YES**
- (n) Whether the maximum and minimum number of the trustees is maintained; **Refer note no. 3**
- (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 trustees has any interest in the investment of the trust; **NO**
- (r) Whether any of the trustees is a debtor or creditor or the trust; **NO**
- (s) Whether the irregularities pointed out by the auditors in the amounts of the previous year has been duly complied with by the trustees during the period of audit; **Refer note no. 4**
- (t) Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner. **Refer note no. 5, 6, 7 & 8 of Notes forming part of Report u/s 33(2) of the Bombay Public Trust Act, 1950.**

Place : Mumbai
Date :



As per our reports of even date
For Kochar & Associates.
Chartered Accountants.
Jagan
Partner. 9/12/2015
Membership No. : 035619

SCHEDULE I : Notes to Accounts

SIGNIFICANT ACCOUNTING POLICIES

1) GENERAL

The accounts have generally been prepared on Mercantile basis, except for Donation in cash or kind, which is accounted in cash basis.

2) INCOME RECOGNITION

Income form donation is accounted on cash basis & Interest Income is accounted on accrual basis.

3) INVESTMENTS

Investments are valued at COST.

4) FIXED ASSETS

The Fixed assets of the trust have been stated at Actual cost. No depreciation is provided on Fixed assets of the Trust.

No provision has been made for impairment of fixed assets.

As per our report of even date

For Kochar & Associates
Chartered Accountants.

Partner.

Membership No. : 035619

Place: Mumbai

Date :



Executive Officer

- 1 Donations received in kind in the form of gold or silver jewellery/other precious metal & stones have been considered in the books at the value assigned by valuer. However, the valuation is not done by any government approved valuer. The precious or semi-precious stones embedded in the Jewellery have not been valued separately.
- 2 The Trust is calling for tenders whenever the expenditure exceeds Rs.50000, however as per Bombay public trust act, 1950 the tenders for repairs and maintenance is to be called for, whenever expenditure exceeds Rs.5000.
- 3 As per the Pandharpur Temples Act, 1973, the Committee should consist of 11 members and one nominee from Pandharpur Municipal Council. However, since the matter is sub-judice, the Samittee consists of 7 members, as permitted by the Court.

The previous statutory auditor had observed following adverse comments in the Audit Report,
4 which have not been rectified and which still continue

- a Proper internal check system is not in place. Responsibilities and duties are not well defined to ensure maker-checker concept.
 - b Advances to employees to the extent of Rs.1,73,012/-, out of the opening balance are not recovered as the concerned employees have retired. The same needs to be written off.
 - c Provident fund money of the employees still continue in the books of the trust, which should have been transferred to a separate trust i.e. Provident fund deducted from the salary of the staff is not transferred to separate trust or provident fund authorities. Whenever an employee leaves/ retires from the organisation, the provident fund contributions of the employee as well as the Trust's Contribution is refunded together with interest due thereon and the same is accounted in the books of the Trust.
- 5 Some of the properties of the Samittee are not in the name of the Samittee 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 accounts.
- 6 The Trust does not provide for depreciation on fixed assets. All the fixed assets are subject to wear and tear because of use or effluxion of time. The provision of depreciation acts as creation of reserve for replacement of the asset at the time of retirement of the asset, at the end of economic life of the asset.
- 7 The land admeasuring 3294.3 Sq.mtr (Survey no. 2392), where the temple is situated, is not reflected in the books of accounts of the Trust.
Similarly land on which Tukaram Bhawan is constructed and the land on which Darshan Mandap is constructed is not reflected in the books of accounts .
- 8 Deposits given are subject to confirmation.

For Kochar & Associates.
Chartered Accountants.



H. D. Datta
9/12/2015
Partner.
Membership No. : 035619
Place: Pandharpur
Date :

[Signature]
Executive Officer.

THE BOMBAY PUBLIC TRUST ACT, 1950

SCHEDULE VIII

[Vide Rule 17 (1)]

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

BALANCE SHEET

	AS AT 31 ST MARCH, 2013.		AS AT 31 ST MARCH, 2014.	
	Rs.	Rs.	Rs.	Rs.
PROPERTY AND ASSETS : <u>Annexure I</u>				
Immovable Properties : (at cost)	86,638,946	96,501,122	96,501,122	
Movable Property				
Balance as per last year	1,393,699	695,694		
Additions during the year	4,725,000	65525		
Less: Sales during the year	(788,025)	-		
Depreciation up to date	-	-		671,199
INVESTMENTS : <u>Annexure II</u>	680,754,975			800,714,812
FURNITURE & FIXTURE : <u>Annexure I</u>				
Balance as per last Balance Sheet	24,550,158	30,640,089		
Additions during the year	6,089,931	2,975,564		
Less: Sales during the year	-	-		
Depreciation upto date	-	-		33,615,653
GOLD AND SILVER :				
Balance as per last Balance Sheet	24,166,175	27,039,298		
Additions during the year (Refer note 1)	2,873,123	6,145,272		33,184,570
LOANS (SECURED AND UNSECURED) : GOOD/DOUBTFUL				
Loans Scholarship				
Other Loans				
Other Deposits <u>Annexure III(Part A)</u>	559,212	566,832		
Anamat Deposits <u>Annexure III(Part B)</u>	21,192	36,822		603,654
ADVANCES :				
To Employees <u>Annexure IV</u>	460,393	822,568		
To Employees(Diwali)	221,450	213,350		1,035,918
TDS :				
Balance as per last Balance Sheet	5,490,799	-		
During the year <u>Annexure V</u>	160,085	5,735,884		5,735,884
Last year TDS				
EPF :				
Balance as per last Balance Sheet	3,948,748	3,192,762		
During the year <u>Annexure VI</u>	(267,150)	468,042		4,149,640
INCOME OUTSTANDING :				
Receivable From Bank	13,500	13,500		
Income Tax(Penalty Recievable)	-	-		
Interest Recievable	3,846	3,846		17,346
STOCK IN HAND: <u>Annexure VII</u>	3,004,991			2,653,396
CASH & BANK BALANCES : <u>Annexure VIII</u>				
a) Cash at Bank	6,273,608	10,125,476		
b) with Trustee (Cash in hand)	279,295	824,893		10,950,369
TOTAL RS.	850,573,952			989,833,564

As per our report of _____ Date

For Kochar & Associates
Chartered Accountants.

Partner. 9/12/14
Membership No. : 035619
Place: Mumbai


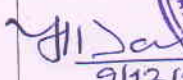

Executive Officer.

THE BOMBAY PUBLIC TRUST ACT, 1950.

SCHEDULE VIII

[Vide Rule 17 (1)]

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

		BALANCE SHEET		
		MARCH 2013	AS AT 31st MARCH 2014	
		Rs.	Rs.	Rs.
FUNDS AND LIABILITIES :				
TRUST FUNDS OR CORPUS :				
Balance as per last Balance Sheet		34,668,225	34,668,225	34,668,225
Add : Received during the year		-	-	-
OTHER EARMARKED FUNDS :				
(Created under the Provisions of trust deed or scheme or out of Income)	Annexure IX	53,441,567	61,243,005	61,243,005
Extra-Ordinary Items				
Grant received from the Government for Solar Plant.		2,362,500		
LOANS (SECURED OR UNSECURED):				
Employees Provident Fund	Annexure X	10,444,632	10,643,716	10,643,716
LIABILITIES :				
For Rent(M T D C)		-	94,842	
For Other liabilities		-	5,000	99,842
For sundry credit balances(Tuljai Speakers)		5,000		
DEPOSITS :				
For Deposit(Liability)	Annexure XI	337,079	204,129	
For Security Deposit		50,000	100,000	
For Anamat(Liability)				304,129
INCOME AND EXPENDITURE ACCOUNT :				
Balance as per last Balance Sheet		624,437,663	749,264,950	
Less: Appropriation if any		-		
Add : Surplus as per Income &		124,827,287	133,609,698	
Less: Deficit as per Expenditure Account		-		882,874,648
TOTAL RS.		850,573,952		989,833,564
Notes To Accounts	3rd			
As per our report of even date				
For Kochar & Associates, Chartered Accountants				
				
Signature:  Partner Membership No. : 035619 Place: Mumbai				
Signature:  Executive Officer.				

THE BOMBAY PUBLIC TRUST ACT, 1950.

SCHEDULE VIII

[Vide Rule 17 (1)]

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

Registration No.: PTA/1285/125/35

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 ST MARCH, 2014.

INCOME	31st March 2013	31st March 2014	
	Rs.	Rs.	Rs.
By Donation <u>Annexure XII</u>	75,881,281	79,505,828	79,505,828
By Donation in Kind:			
Chandi Bhet Donation <u>Refer note 1</u>	559,362	2,131,600	
Gold Bhet <u>Refer note 1</u>	2,313,761	4,013,672	
Abhangatha Granth Sale	-	99,450	
Itar Bhet Vastu	151,696	41,219	
Mahavastra Bhet Vastu	877,104	1,127,330	
Tambe Pital Donation	15,097	-	
Dhanya Bhet	1,723,180	1,237,515	8,650,786
By Surplus: <u>Annexure XIII</u>			
Ladu Prasad Account	(60,404)	2,244,840	
Annachhtra Account	(559,717)	(792,394)	
Photo and Grantha Account	148,432	217,510	
Library Books Account	-	-	
Bhakt Niwas Account	(132,972)	(625,915)	
Videocon Bhakt Niwas Account	(541,576)	1,026,213	
Vedant Bhakt Niwas Account	3,014,843	2,715,702	4,785,956
By Auction:			
Gauri Auction	3,799	4,400	
Charan Tirth Auction	80,200	53,600	
Rukmani Auction	5,133,100	2,677,300	
Upchar	374,687	308,431	
Vitthal Auction	11,560,600	9,207,600	12,251,331
By Interest (Accrued)/Realised			
On Fixed Deposits	58,501,974	66,322,180	
On Bank Account <u>Annexure XIV</u>	577,696	572,980	66,895,160
By Interest on Income Tax Refund AY 2008-09	-	-	-
By Royalty for live telecast	68,548		
By Rental Income	2,450,000		1,583,056
By Misc Income:			
Shree Vitthal Payari Collection	-	5,032,207	
Shree Rukmini Payari Collection	-	1,681,366	
Mobile Locker Collection	-	434,598	
Chandan Khod Collection	-	5,990	
Tender Form Sale	7,050	4,604	
Mahavastra Sale	1,300	80,500	
Other Income	511,708	576,045	7,815,310
TOTAL RS.	162,660,749		181,487,427

Notes To Accounts 3rd

As per our report of even date
For Kochar & Associates.
Chartered Accountants



Partner. 9/12/2014
Membership No. : 035619
Place: Mumbai

[Signature]
Executive Officer

THE BOMBAY PUBLIC TRUST ACT, 1950.

SCHEDULE VIII [Vide Rule 17 (1)]

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

Registration No.: PTA/1285/125/35

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 ST MARCH, 2014.

EXPENDITURE	31st March 2013	31st March 2014	
	Rs.	Rs.	Rs.
To Salaries	16,861,229		17,680,553
To Staff Dress Expenses	103,895		153,417
To Gratuity	500,635		677,039
To Administrative Expenses			
Festival Expenses	4,190,172	4,385,530	
Electricity Bill	3,830,210	3,748,150	
Electrical Expenses	201,649	252,322	8,386,002
To Expenditure in respect of properties :-			
Municipal Tax	562,796		593,158
Repairs and Maintenance	1,376,512		1,107,064
Insurance	34,692		34,692
To Deficit: Annexure XII			
STD Account			
Dairy Account	188,050	304,150	304,150
To Nityopchar Expenses	657,396		907,982
To Goshala Expenses	1,882,157		1,255,150
To Tukaram Bhavan Expenses	-		1,490
To Chandan Expenses	2,065,500		-
To Printing and Stationery	720,263		950,149
To Honorarium	479,600		675,575
To Advertisement Expenses	128,784		85,624
To Vehicle Expenses	230,708		155,594
To Diesel Generator Expenses	30,923		37,366
To Postage and Telephone Expenses	176,147		236,459
To Transport Expenses	39,950		213,339
To Other Expenses [Bank Charges]	5,191		3,231
To Prize Anudan	314,190		139,287
To Miscellaneous Expenses	1,315,713		3,117,148
To Cleaning Expenses	670,608		251,449
To Loss on sale of car	422,025		-
To Draught Relife Donation	-		10,000,000
To Mobile Locker Expenses	-		105,080
To Purchase of Murti	-		28,000
To Legal Expenses	69,100		348,200
To E.P.F. Management Contribution	760,267		301,305
To Auditor's Expenses	-		72,035
To Medical Expenses	-		10,000
To Audit Fees	-		47,192
To Prior Period Expenses	15,100		-
	37,833,462		47,877,729
To Surplus- excess of income over expenditure			
carried over to Balance Sheet	124,827,287		133,609,698
TOTAL RS.	162,660,749		181,487,427

Notes To Accounts

3rd

As per our report of even date

For Kochar & Associates.

Chartered Accountants.

Partner: *[Signature]*

Membership No. : 038619

Place: Mumbai Date:



[Signature]
Executive Officer

SHRI. VITTHAL RUKMINI MANDIR SAMMITTEE, PANDHARPUR

01.04.2013 To 31.03.2014

FIXED ASSETS

ANNEXURE I

PART I - IMMOVABLE PROPERTY

Sr. No	Description	Balance as on 31.3.2013	Addition during the year	Deductions during the year	Balance as on 31.03.2014
1	Freehold Land (Survery No. 59.)	3,942,530	-	-	3,942,530

PART II

1	Gopur Constructions	5,431,884			5,431,884
2	Building Construction (Sant Tukaram Bhavan & Darshan Mandap)	61,298,893			61,298,893
3	Vedant Bhakt Niwas (Out of Earmarked Donation)	15,965,639			15,965,639
4	Solar Power Plant-Government Grant	4,725,000			4,725,000
	Grand Total	91,363,946	5,137,176	5,137,176	96,501,122

Fixed Assets (Vehicles)

Sr. No	Details of Vehicle	Balance as on 31.3.2013	Addition during the year	Deductions during the year	Balance as on 31.03.2014
1	Auto Rikshaw	43,615			43,615
2	Auto Rikshaw No. MH12 N 5254	68,055			68,055
3	Pickup Van	494,004			494,004
4	Activa	-	65,525		65,525
	Grand Total	605,674	65,525		671,199

PART III - Furniture, Fixture & Dead Stock, Electric Equipment

Sr. No	Name	Op. Balance 31.03.2013	Addition during the year	Deductions during the year	Balance as on 31.03.2014
1	Furniture & Fixtures	1,679,839			1,679,839
2	Electric Fittings/Electric Material	3,454,783			3,454,783
3	Ittar Bhet	1,334,697	41,219		1,375,916
4	Dead Stock	17,028,077			17,028,077
5	Tambe Pital Bhet	83,912			83,912
6	Dhanyarup Bhet Vastu	1,898,180	1,237,515		3,135,695
7	Electric Equipment Bhet Vastu	63,119			63,119
8	Mahavastra Bhet	2,891,158	1,127,330		4,018,488
9	Electric Equipment's	867,499			867,499
10	Calculator	9,494			9,494
11	Books Purchase	18,171			18,171
12	Neon Board	303,427			303,427
13	Computer Fax Xerox	539,597	569,500		1,109,097
14	Ladu Patra Shed	108,635			108,635
15	Girmi Purchased	33,566			33,566
16	Colour Television	325,935			325,935
	Grand Total	30,640,089	2,975,564		33,615,653



SHRI. VITTHAL RUKMINI MANDIR SAMMITTEE, PANDHARPUR

01.04.2013 to 31.3.2014

ANNEXURE II

Investments

INVESTMENTS IN FIXED DEPOSITS WITH SCHEDULED BANKS

Sr. no.	Name of Bank	Amount
1	Bank of Maharashtra	20,541,429
2	Canara Bank	-
3	State Bank of India	-
4	State Bank of Hyderabad	289,444,619
5	IDBI Bank	125,142,085
6	Central Bank of India	365,586,679
	Grand Total	800,714,812



SHRI. VITTHAL RUKMINI MANDIR SAMMITTEE, PANDHARPUR

01.04.2013 To 31.03.2014

ANNEXURE III

Deposits(Assets)

Part A

Deposits(Assets)

	Opening Balance	Given	Settled	Closing Balance
अश्विनिता गॅस कं(डिपाॅजिट)	9,000	-	-	9,000
एम ए सी बी डिपाॅजिट खाते	72,352	-	-	72,352
एम ए सी बी व टेलिफोन खाते	89,985	-	-	89,985
एम टी डि सी डिपाजिट	30,000	-	-	30,000
एम एस सी बी[डिपाजिट खाते]	301,530	75,000	67,380	309,150
मरा.वि.म. (तात्पुरते डिपाजीट)	36,000			36,000
यात्रा फोन[डिपाॅजिट खाते]	20,345			20,345
Grand Total	559,212	75,000	67,380	566,832

Part B

Anamat(Asset)

	Opening Balance	Given	Settled	Closing Balance
Grand Total	21,192	15,750	120	36,822



SHRI. VITTHAL RUKMINI MANDIR SAMMITTEE, PANDHARPUR

01.04.2013 To 31.03.2014

ANNEXURE IV

Advances

Particulars	Opening Balance	Advances Given	Setteled	Closing Balance
अंकुश बनकर [अडव्हान्स]		7000.00	7000.00	
अतुल बक्षी [अडव्हान्स]		7525.00	7525.00	
आदर्श इंजिनियर्स[अडव्हान्स]	45000.00 Dr	675000.00	445000.00	275000.00 D
इक्वल बिझिनेस प्रा लि [अडव्हान्स]		400000.00		400000.00 D
उपाध्ये[अडव्हान्स]	6000.00 Dr			6000.00 D
एकनाथ पिपळनेरकर [अडव्हान्स]	1360.00 Dr			1360.00 D
एम व्ही काटे[अडव्हान्स]	6000.00 Dr			6000.00 D
तानाजी घाटूळ [अडव्हान्स]		200000.00	200000.00	
दत्तात्रय देशमुख[अडव्हान्स]		15000.00	15000.00	
दशरथ देवकुळे[अडव्हान्स]	8000.00 Dr			8000.00 D
द्यानेश्वर कुलकर्णी[अडव्हान्स]		100000.00	100000.00	
धनंजय कोकीळ[अडव्हान्स]	11000.00 Dr	67000.00	32000.00	46000.00 D
नविन इंटेरियर्स[अडव्हान्स]	21040.00 Dr			21040.00 D
नाना उजवणे मंडप [अडव्हान्स]		1100056.00	1100000.00	56.00 D
पांडुरंग साळवे [अडव्हान्स]		100000.00	100000.00	
पूजा प्रिंटर्स [अडव्हान्स]		200000.00	200000.00	
बाळासाहेब गुलाब गायकवाड [अडव्हान्स]		120000.00	120000.00	
बाळू काशिद [अडव्हान्स]		25000.00	25000.00	
बेरी आर्किटेक्ट अँड इंजिनियर्स [अडव्हान्स]	50000.00 Dr	1000000.00	1050000.00	
राजेद्र सुभेदार अडव्हान्स	1612.00 Dr	17000.00	17000.00	1612.00 D
राजेश पिटले [अडव्हान्स]		116500.00	116500.00	
व्यवस्थापक[अडव्हान्स]	75000.00 Dr	309000.00	384000.00	
सदाशिव गायकवाड [अडव्हान्स]	10000.00 Dr			10000.00 D
साळवे[अडव्हान्स]	4500.00 Dr			4500.00 D
सुभाष चव्हाण [अडव्हान्स]	33000.00 Dr			33000.00 D
स्टूडीओ अल्पना [अडव्हान्स]		250000.00	250000.00	
हनमंत ताठे[अडव्हान्स]	177881.00 Dr	90000.00	267881.00	
विनोद सुर्वे [अडव्हान्स]	10000.00 Dr			10000.00 D
Total	460,393	4,799,081	4,436,906	822,568



SHRI. VITTHAL RUKMINI MANDIR SAMMITTEE, PANDHARPUR

01.04.2013 To 31.03.2014

ANNEXURE V

TDS

Details of TDS

01.04.2013 to 31.03.2014

Sr. no.	Particulars	Rs.
1	Central Bank of India	2,672,944
2	IDBI	376,293
3	State Bank of Hyderabad	511,834
4	Mandir Samittee	172,198
5	Last year Balances	1,757,530
6	Others	245,085
	Total	5,735,884



SHRI. VITTHAL RUKMINI MANDIR SAMMITTEE, PANDHARPUR

01.04.2013 To 31.03.2014

ANNEXURE VI

Employees Provident Fund

	Opening Balance	Loans Given	Loans Settled	Closing Balance
Grand Total	3,192,762	1,575,842	1,107,800	3,660,804
Others	488,836	-	-	488,836
	3681618	1575842	1107800	4149640



SHRI. VITTHAL RUKMINI MANDIR SAMMITTEE, PANDHARPUR

01.04.2013 To 31.03.2014

ANNEXURE VII Stock Accounts

Details of Stock Balance as on 31-03-2014

Sr. No.	Particulars	Rs.
1	Annachattra Stock in Hand	373,938
2	Diaries - Doantion	106,768
3	Ladu Stock	1,688,385
4	Library Book Stock	107,914
5	Photo Stock	291,699
6	Tambe Pratima Stock	84,692
	Grand Total	2,653,396



SHRI. VITTHAL RUKMINI MANDIR SAMMITTEE, PANDHARPUR

01.04.2013 To 31.03.2014

ANNEXURE VIII

Details of Cash at Bank Balances
Details of Bank Balances as on 31-03-2014

Sr. No.	Particulars	Rs.
1	Central Bank P'pur A/c No.63	5,455,839
2	State Bank of Hyderabad A/c No.17429	137,291
3	S.B.I. A/c 11414770322	44,743
4	Central Bank Santpith A/c No.2089	543,645
5	Central Bank E.P.F. A/c No.919	3,943,958
	Total	10,125,476



SHRI. VITTHAL RUKMINI MANDIR SAMMITTEE, PANDHARPUR

01.04.2013 To 31.03.2014

ANNEXURE VIII

Details of Cash at Bank Balances
Details of Bank Balances as on 31-03-2014

Sr. No.	Particulars	Rs.
1	Central Bank P'pur A/c No.63	5,455,839
2	State Bank of Hyderabad A/c No.17429	137,291
3	S.B.I. A/c 11414770322	44,743
4	Central Bank Santpith A/c No.2089	543,645
5	Central Bank E.P.F. A/c No.919	3,943,958
	Total	10,125,476



SHRI. VITTHAL RUKMINI MANDIR SAMMITTEE, PANDHARPUR

01.04.2013 To 31.03.2014

ANNEXURE IX

Other Earmarked Funds

Details of Earmarked Funds as on 31-03-2014

Sr. No.	Particulars	Rs.
1	Annachhtra Fund	33,348,536
2	Mahanvedya Fund	7,114,609
3	Pashukhadya Fund	2,322,972
4	Yatri Niwas	15,376,510
5	Karmachari Panth sanstha	11,400
6	Sant Tukaram Santh Peeth	203,800
7	Goshala Fixed	253,132
8	Government Grant Solar plant	2,362,500
9	Namdev Smarak Nidhi	249,546
	Grand Total	61,243,005



SHRI. VITTHAL RUKMINI MANDIR SAMMITTEE, PANDHARPUR

01.04.2013 To 31.03.2014

ANNEXURE X

Employees Provident Fund

Particulars	Opening Balance	Setteled & other adjustment	Loans given	Closing Balance
Total	10,444,632	1,164,749	1,363,833	10,643,716



SHRI. VITTHAL RUKMINI MANDIR SAMMITTEE, PANDHARPUR

01.04.2013 To 31.03.2014

ANNEXURE XI

Anamat(Liabilities)

Particulars	Opening Balance	Setteled	Accepted	Closing Balance
Total	337,079	702,500	569,550	204,129



SHRI. VITTHAL RUKMINI MANDIR SAMMITTEE, PANDHARPUR

01.04.2013 To 31.03.2014

ANNEXURE XII

Annexure to Income and Expenditure Account

(9) DONATION ACCOUNT

Particulars	Rs.
By Donation (this is not a govt. grant treated as general donation)	31,193,644
By Hundi Box Donation	34,836,921
By Goshala Donation	12,000
By Money Order Donation	239,267
By Nityopachar Donation	18,202
By Chandan ooti puja	1,425,001
By Pariwar Devata Donation	11,717,093
By Sant Tukaram Bhavan Donation	62,600
By Mahanaivedya Donation	1,100
Total	79,505,828



SHRI. VITTHAL RUKMINI MANDIR SAMMITTEE, PANDHARPUR

01.04.2013 To 31.03.2014

ANNEXURE

Annexure to Income and Expenditure Account

Details as on 31.03.2014.

(1) LADU PRASAD ACCOUNT

Particular	Detail	Amount
Ladu Sale		24,478,145
Add: Closing Stock on 31-3-2014		
Raw material	1,462,135	
Goods (Ladu)	73,750	1,688,385
Less: Opening Stock		
Raw Material	1,773,760	
Goods (Ladu)	10,080	1,783,840
Less :Ladu expense		22,137,850
Surplus		2,244,840

(2) ANNACHHATRA ACCOUNT

Particular	Detail	Amount
Donation		1,487,067
Add: Closing Stock on 31-3-2014		373,938
Less: Opening Stock		451,896
Less : Expense		2,201,503
Surplus		(792,394)

(3) BHAKTANIWAS ACCOUNT

Particular	Detail	Amount
Donation / Receipts		854,980
Less: Bhaktaniwas Maintainance		1,287,039
Less: agri cess		193,856
Deficit		(625,915)

(4) VEDANT BHAKTANIWAS ACCOUNT

Particular	Detail	Amount
Donation / Receipts		3,520,650
Less: Vedant Bhaktaniwas Maintainance		804,948
Surplus		2,715,702

(5) PHOTO & GRANTHA ACCOUNT

Particular	Detail	Amount
Photo sale		568,305
Add: Closing Stock		291,699
Less: Expense (Purchase)		420,220
Less: Opening stock		222,274
Surplus		217,510



(6) SALARY ACCOUNT

Particulars	Rs.
1) Mandir Sammittee Employees	8,776,003
2) Govt. Employee	433,746
3) Overtime Wages	737,844
4) Bonus	217,500
5) Diwali Bonus	999,744
6) Haangami Employee	6,523,679
Less: PF Recovery from employees	7,963
Total	17,680,553

(7) LIBRARY ACCOUNT

Particular	Detail	Amount
By Donation		-
Add: Closing Stock		107,914
Less: Purchases		-
Less: Opening stock		107,914
Surplus		-

(8) VIDEOCON BHAKTYNIWAS ACCOUNT

Particular	Detail	Amount
Donation / Receipts		1,313,950
Less: Maintainance		287,737
Surplus		1,026,213



THE BOMBAY PUBLIC TRUSTS ACT, 1950
SCHEDULE IX C
STATEMENT OF INCOME LIABLE TO CONTRIBUTION
FOR THE YEAR ENDING 31/03/2014.

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

	Rs.	Rs.
I. Income as shown in the Income & Expenditure Account		181,487,427
II. Items not chargeable to Contribution under Section 58 and Rule 32		
(i) Donations received from other public Trusts and Dharmads.		
(ii) Grants received from Government and Local authorities		
(iii) Interest on Sinking or Depr. Fund	-	
(iv) Amount spent for the purpose of secular education		
(v) Amount spent for the purpose of medical relief.		
(vi) Amount spent for the purpose of veterinary treatment of animals		
(vii) Expenditure incurred from donations for relief of distress caused by scarcity, drought, flood, fire, or other nature calamity.		
(viii) Deductions out of income from lands used for agricultural purposes:		
a) Land Revenue and Local Fund Cess		
b) Rent payable to superior landlord		
c) Cost of production, if lands are cultivated by trust		
(ix) Deductions out of income from lands used for non agricultural purposes:		
a) Assessment, cesses and other Government or Municipal Taxes.	593,158	593,158
b) Ground rent payable to the superior landlord.		
c) Insurance Premia.		
d) Repairs at 10 percent of gross rent of building		
e) Cost of collection at 4 per cent		
(x) Cost of collection of income on receipts from securities, stocks, etc at 1 per cent of such income.		
(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.		
Gross Annual Income chargeable to contribution		Rs. 180,894,269

Certified that while claiming deductions admissible under the above Schedule, 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.

Trust Address:

Shri. Vitthal Rukmini Mandir Sammittee
 Pandharpur, Dist: Solapur

Trustees.



For Kochar & Associates,
 Chartered Accountants.

Datta
 9/12/2015
 Partner

Membership No.:035619

श्री.विठ्ठल रूक्मिणी मंदिरे समिती, पंढरपूर

लेखा परिक्षण अहवाल सन २०१३-२०१४ मधील आक्षेपावरील अनुपालन अहवाल

अ. क्र.	आक्षेप	अनुपालन अहवाल
(१)	(२)	(३)
१	<p>सोने चांदी मूल्यांकन करण्यात आले आहे व त्याप्रमाणे नोंद आहे. परंतु सदर मूल्यांकन शासनमान्य संस्थेकडून करण्यात आलेले नाही. हिरे व इतर मौल्यवान खडे यांचे मूल्यांकन केलेले नाही.</p>	<p>पंढरपूर मंदिरे अधिनियम, १९७३ हा कायदा सन १९८५ पासून लागू करण्यात आला. त्यानुसार मंदिर समितीची स्थापना होवून सन १९८५ पासून श्री.विठ्ठल रूक्मिणी मंदिराचे व्यवस्थापन समितीकडे आले. त्यावेळी श्री.विठ्ठल रूक्मिणी व परिवार देवतांचे दागदागिने व जवाहर तत्कालीन बडवे व उत्पात यांचेकडून प्राप्त झाले आहेत.</p> <p>मंदिर समितीच्या दि.१८/०५/१९९० रोजीच्या सभेतील निर्णयान्वये पुणे येथील शासनमान्य पेढीकडून माहे जुन १९९० मध्ये श्रीचे दागदागिन्यांचे मुल्यांकन करण्यात आले आहे. तसेच हिरे व इतर मौल्यवान खडे यांचे नव्याने मुल्यांकन करून घेण्याची दक्षता मंदिर समितीने घेतलेली आहे.</p>

२.	पंढरपूर मंदिर अधिनियम, १९७३ अन्वये समितीमध्ये ११ सदस्य व नामनिर्देशानाद्वारे एक पंढरपूर नगरपालिका, प्रशासनाचा एक प्रतिनिधी असण्याची तरतूद आहे. परंतू जेव्हापासून प्रकरण न्यायालयात आहे. तेव्हापासून सात सदस्यांची समिती आहे व याबाबत न्यायालयाने परवानगी दिलेली आहे.	राज्य शासनाने पंढरपूर मंदिरे अधिनियम, १९७३ मधील तरतूदीनुसार सन २०१७ मध्ये स्थायी समिती मा. राज्य शासनाने नियुक्ती केली आहे. या समितीला सल्ला देण्यासाठी सन २०१८ मध्ये सल्लागार परिषद नियुक्त केली आहे.
३	पूर्वीच्या प्राधिकृत हिशोब तपासनीसांनी खालीलप्रमाणे शेरे त्यांच्या अहवालात दिले आहेत.	
३ अ	कर्मचाऱ्यांवरील जबाबदाऱ्या व कर्तव्ये निश्चित केलेली नसल्यामुळे अंतर्गत व्यवस्था (Internal Check) व्यवस्थित नाही.	मंदिर समितीच्या आस्थापनेवरील कार्यरत असलेल्या सर्व कर्मचाऱ्यांच्या सेवा संरक्षित करण्याच्या दृष्टीने २७० पदांचा आकृतीबंध राज्य शासनाकडे मंजूरीसाठी पाठविण्यात आला होता. त्यानुसार मा. राज्य शासनाने २७० पदांचा आकृतीबंध मंजूर केला आहे. सदर मंजूर आकृतीबंधावर कार्यवाही करून मंदिर समितीकडील सर्व कर्मचाऱ्यांच्या सेवा नियमित केलेल्या आहेत. त्याप्रमाणे त्यांच्या जबाबदाऱ्या व कर्तव्ये निश्चित करण्यात आलेल्या आहेत. त्यानुसार मंदिराचे व्यवस्थापन

		चांगल्या पध्दतीने होत आहे. तसेच यशदा, पुणे यांचेकडून कर्मचाऱ्यांना लवकरच प्रशिक्षण देण्यात येत आहे.
३ ब	कर्मचाऱ्यांना देण्यात आलेल्या अग्रिमापैकी रु.१,४३,५१२/- रुपयाची वसुली कर्मचारी सेवानिवृत्त झाल्यामुळे झालेली नाही.	सदर कर्मचाऱ्यांकडून वसुली करून घेण्याची कार्यवाही चालु आहे.
३ क	कर्मचाऱ्यांच्या भविष्य निर्वाह निधीची रक्कम अद्यापही संस्थेच्या खात्यात आहे. सदर रक्कम स्वतंत्र खात्यात ठेवण्यात यावी.	कर्मचारी भविष्य निर्वाह निधीचे स्वतंत्र खाते आहे. सदर खात्यावर भविष्य निर्वाह निधी जमा करण्यात येत होता. सदरचे बँक खाते सेट्रल बँक ऑफ इंडीया, पंढरपूरमध्ये आहे. तसेच मंदिर समितीच्या आस्थापनेवरील सर्व कर्मचाऱ्यांची भविष्य निर्वाह निधीबाबत ऑनलाईन पध्दतीने खाती उघडून त्यांचे खाते क्रमांक प्राप्त करून घेवून दि. २९/११/२०१६ पासून भविष्य निर्वाह निधीची कपात करून व मंदिर समितीची १२ टक्के रक्कम अशी भविष्य निर्वाह निधीकडे भरणे करण्यात येत आहे.
४.	काही मालमत्ता समितीच्या नावावर नाही. याबाबत समितीने कार्यवाही करणे आवश्यक आहे. काही मालमत्तेचा ताबा कायदेशीर	समितीमार्फत देवस्थानच्या जमीनीचे व्यवस्थापन करण्यासाठी स्वतंत्र विभाग निर्माण करण्यात आलेला आहे. त्यासाठी एका

	बाबींमुळे समितीकडे नाही. त्यामुळे खात्यात दिसून येत नाही.	सेवा निवृत्त नायब तहसिलदार यांची नेमणूक करण्यात आलेली आहे. त्यांचे मार्फत देवस्थानच्या जमीनीच्या शेतजमीनींची माहिती घेणे, सातबाराला समितीचे नाव दाखल करणे, शेतजमीनीचा ताबा घेणे, ताब्यात घेतलेल्या शेतजमीनी शेतकऱ्यांना कसण्यासाठी भाडेपट्ट्याने देणे ही कामे मोठ्या प्रमाणात सुरु करण्यात आलेली आहेत.
५	मालमत्तेवर घसारा दर्शविण्यात आलेला नाही.	आयकर कायद्यानुसार मालमत्ता खरेदी केल्यानंतर त्याचे कलम ११(१)(ए) च्या अंतर्गत संपूर्ण कपात मिळत असल्या कारणाने आतापर्यंत मालमत्तेवरील घसाऱ्याची तरतूद केलेली नाही. परंतु आपल्या सुचनेनुसार जर घसाऱ्यांची तरतूद करणे बंधनकारक असेल तर, मालमत्तेचे मुल्यांकन करून यापूढे घसाऱ्यांची तरतूद करण्यात येत आहे.
६	सर्वे.नं.२३९२ मधील ३२९४.३ चौ.फु. जागा ज्यावर मंदिर आहे. ती संस्थेच्या लेख्यामध्ये आढळून येत नाही. तसेच तुकाराम भवन व दर्शनमंडप बांधण्यात आलेली जागा सुद्धा संस्थेच्या लेख्यामध्ये	सर्व्हे नं.२३९२ मधील ३२९४.३चौ.फु. जागा मंदिर समितीच्या नावे नसल्याने संस्थेच्या लेख्यामध्ये दिसून येत नाही. सदरची जागा मंदिर समितीच्या नावाने करणेबाबत कार्यवाही करून

	दिसून येत नाही.	त्याची नोंद समितीच्या लेख्यामध्ये करून घेण्यात येत आहे.
७	दिलेल्या ठेवी कायम होण्याचे अधीन आहेत.	मंदिर समितीच्या निधीमध्ये वेगवेगळ्या प्रकारच्या सुरक्षा ठेवी अनामती स्वरूपात जमा होत आहेत. तसेच समितीच्या काही ठेवी गुंतवणूक स्वरूपात बँकामध्ये गुंतवल्या जातात. त्यामुळे कोणत्या ठेवी कायम होण्याचे अधीन आहेत याचा बोध होत नाही.

महाराष्ट्र शासन, विधी व न्याय विभाग
श्री. विठ्ठल रूक्मिणी मंदिरे समिती, पंढरपूर
जि. सोलापूर (महाराष्ट्र) - ४१३३०४



परिशिष्ट :- ०४

AUDIT REPORT

Accounting Year: - 2014 - 15

Shri Vitthal Rukmini Mandir
Samittee,
Pandharpur.

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

Flat No.1, Compass Investment Compound, 298/31 Rly.
Lines, Near Ramlal Chowk, Solapur-01
Tel No. 0217-2724250 Mb.No.9422644647

**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 :- 24-03-2016

**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 31.03.2015.

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 & Expenditure Account Schedule IX	Rs.185697919 /-
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.	829693/-
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 Chargable to Contribution	Rs. 184868226/-

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 :- 24-03-2016

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

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



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

Registration No.: PTA/1285/125/35

**Income & Expenditure Account
For The Year Ended 31-03-2015**

EXPENDITURE	Sch.	Amount Rs.	INCOME	Sch.	Amount Rs.
To Expenses in Respect of Properties.			By Rent.	V	2540179.00
Rates, Taxes, & Cesses	I	829693.00	Accured *		
Repairs & Maintenance	J	633209.00	Realised		
Salaries.			By Interest		
Insurance.			Accured *		
Depreciation (by way of Provision or adjustment)			Realised		
Other Expenses.			On Securities.		
			On Loans.		
			On Bank Account.	W	82982702.04
			Other Interest		
To Establishment Expenses		Nil	By Dividend.		Nil
Salaries.					
To Remuneration to Trustees.		Nil	By Donation		
Remuneration (in case of a math)			In Kind.	X	9072733.00
			in Cash	Y	142335915.00
To Legal Expenses.	K	127711.00	By Collection from Prasad and Other Material	Z	27922145.00
To Audit Fees		Nil			
To Other Fees & Contribution		Nil	By Income from other Sources.	Z-I	1547970.00
To Amount Written off.		Nil			
To Miscellaneous Expenses		Nil			
To Depreciation		Nil			
To Amounts Transferred to reserve / specific Funds.					
To Expenditure on object of the trust.			By Deficit carried over to Balance Sheet.		
a) Medical Relief					
b) Educational.					
c) Religious					
Staff Salaries & Allowance	L	26991777.00			
Devotee's Prasad & other material Expenses	M	23274226.00			
Devotee Annachattra Exps.	N	3691541.00			
Devotee Accomodation Exps	O	931045.00			
Pooja Expenses	P	1639238.00			
Yatra,Utsav & other Culural Program Exp.	Q	5807175.00			
Goshala Expenses	R	1930152.00			
Machinery & other Equipts.	S	513552.00			
Repairs and Maint.					
Administrative Expenses	T	8874817.00			
Other Expenses	U	5459589.00			
d) Other Charitable Object.					
To Surplus Carried Over to Balance Sheet.		185697919.04			
TOTAL		266401644.04	TOTAL		266401644.04

As per our report of even date

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

Auditors.
Date : 24-03-2016





Executive Officer

Sr. No.	PARTICULARS	Opening Bal. (Rs)	Additions (Rs)	Deletions (Rs)	Closing Bal. (Rs)
1	Other Donated Materials	464976.00	-	-	464976.00
2	Silver 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	-	35,116.00
2	Donation for Annachatra	33,348,536.00	4,829,206.00	-	38,177,742.00
3	Govt. Grant For Solar Plant	2,362,500.00	-	-	2,362,500.00
4	Namdeo Smarak Nidhi	249,546.00	-	-	249,546.00
5	Pashukhadya Fixed Deposit	2,322,972.00	56,721.00	-	2,379,693.00
6	Donation for Mahanavedhya	7,114,609.00	630,000.00	-	7,744,609.00
7	Donation for Yatri Niwas Building	15,376,510.00	-	-	15,376,510.00
8	Sant Tukaram Sant Peeth	203,800.00	-	-	203,800.00
9	Donation for Gosala in Fixed Deposit	253,132.00	160,000.00	-	413,132.00
TOTAL (a) === >>>		61,231,605.00	5,711,043.00	-	66,942,648.00

Loans

SCH. " C "

Sr. No.	PARTICULARS	Opening Bal. (Rs)	Additions (Rs)	Payments (Rs)	Closing Bal. (Rs)
1	Employees Contribution towards Provident Fund	10478241.5	2848910.00	626566.00	12700585.50
TOTAL === >>>					12700585.50

Other Creditors

SCH. " D "

Sr. No.	PARTICULARS	Amount (Rs)
1	Anamat From Supliers	Annexure-1 464,000.00
2	Security Deposit	Annexure-2 1,450,000.00
3	Old Balance in Employees P.F.	165,474.00
TOTAL === >>>		2079474.00



Sr. No.	PARTICULARS	Amount (Rs)
	Surplus As per Last Balance Sheet	882874647.60
	Add : Surplus During the year.	185697919.04
	TOTAL === >>>	1068572566.64

Investments & Deposits

SCH. " G "

Sr. No.	PARTICULARS	Amount (Rs)
	Fixed Deposits With Banks	
1	Central Bank of India	Annexure-3 542063028.00
2	L.D.B.I. Bank	Annexure-4 31933491.00
3	Bank of Maharashtra	Annexure-5 22486451.00
4	Canara Bank	Annexure-6 72537504.04
5	State Bank of Hydrbad	Annexure-7 280028927.00
	TOTAL === >>>	949049401.04

Current Assets & Advances

SCH. " H "

Sr. No.	PARTICULARS	Amount (Rs)
A	Deposits	
	Deposit with Ashwinita Gas	9000.00
	M.S.E.B. Electricity Deposit	622487.00
	M.T.D.C. Deposit	30000.00
	Yatra Phone Deposits	20345.00
	TOTAL === >>>	681832.00
B	Loans and Advances	
1	Advances For Expenses	Annexure-08 476540.00
2	Other Advances (Anamat)	Annexure-09 35572.00
3	Tax Deducted at Source (TDS)	Annexure-10 5490799.00
4	TDS Tata Communications	425085.00
5	Staff Advances for Expenses	Annexure-11 236000.00
6	Staff Deewali Advance	Annexure-12 209050.00
7	Employees Provident Fund Loans	Annexure-13 3726520.00
8	Old Balance in Employees Prov. Fund	488836.00
	TOTAL === >>>	11088402.00
C	Closing Stock	
	Closing Stock of Consumable Materials	
1	Stock of Materials at Annachatra	324223.00
2	Electrical Material	43373.00
3	Donation's Receipts Books	118323.00
	Closing Stock of Salable Material	
3	Stock of Photos	356149.00
4	Stock of Laddu	2350897.00
5	Library Books	107914.00
	TOTAL === >>>	3300879.00



D Cash in Hand

1 Cash in Hand

785,944.00

2 Petty Cash

166.00

TOTAL = = = >>>

786110.00

E Bank Balnces

1 Central Bank of India A/C No. 63

5,177,269.83

2 Central Bank of India A/C No. 2089

565,608.00

3 Central Bank of India A/C No. 919

5,907,138.00

4 State Bank of India A/C 11414770322

167,036.34

5 State Bank of Hydrabad A/C 62092517429

196686.06

TOTAL = = = >>>

12013738.23

GRAND T O T A L (A+B+C+D+E) = = = >>>

27870961.23



FIXED ASSETS & DEPRECIATION										SCHEDULE : " F "			
Sr. No.	PARTICULARS.	ORIGINAL COST			DEPRECIATION			NET W.D.V.					
		Op. Bal. 2014	Additions.	Sale/Trans.	Total 2015	Op. Bal. 2014	Additions.	Total 2015	2014	2015			
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			
	Total (A)	3942530.00	0.00	0.00	3942530.00	0.00	0.00	0.00	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			
2	Sant Tukaram Bhavan and	61298892.62	0.00	0.00	61298892.62	0.00	0.00	0.00	61298892.62	61298892.62			
3	Darshan madap Building												
4	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			
5	Vedant Bhavan Uphar Griha	0.00	453875.00	0.00	453875.00	0.00	0.00	0.00	0.00	453875.00			
6	Ladu Tin Shed	108635.00	0.00	0.00	108635.00	0.00	0.00	0.00	108635.00	108635.00			
	Building Const Work in Progress												
	New Bhakatniwas at Survey No. 59	5137176.00	33505756.00	0.00	38642932.00	0.00	0.00	0.00	5137176.00	38642932.00			
	Total (B)	87942227.02	33959631.00	0.00	121901858.02	0.00	0.00	0.00	87942227.02	121901858.02			
C	Furnitures and Fixtures												
7	Furnitures and Fixtures	1679838.55	834174.00	0.00	2514012.55	0.00	0.00	0.00	1679838.55	2514012.55			
8	Neon Boards	303427.30	0.00	0.00	303427.30	0.00	0.00	0.00	303427.30	303427.30			
	Total (C)	1983265.85	834174.00	0.00	2817439.85	0.00	0.00	0.00	1983265.85	2817439.85			
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			
9	Calculators	9494.41	0.00	0.00	9494.41	0.00	0.00	0.00	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			
11	Generator	0.00	1592000.00	0.00	1592000.00	0.00	0.00	0.00	0.00	1592000.00			
12	Telephone System EPBX	0.00	111457.00	0.00	111457.00	0.00	0.00	0.00	0.00	111457.00			
13	Notes Counting Machine	0.00	15000.00	0.00	15000.00	0.00	0.00	0.00	0.00	15000.00			
14	Television Sets	325935.00	0.00	0.00	325935.00	0.00	0.00	0.00	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			
16	Electrical Equipments	930618.00	262579.00	0.00	1193197.00	0.00	0.00	0.00	930618.00	1193197.00			
17	Computers	823820.00	100000.00	0.00	923820.00	0.00	0.00	0.00	823820.00	923820.00			



Sr. No.	PARTICULARS.	ORIGINAL COST				DEPRECIATION			NET W.D.V.	
		Op. Bal.	Additions.	Sale/Trans.	Total	Op. Bal.	Additions.	Total	As on	
18	Printer, Fax and Xerox Machine	285277.00	37000.00	0.00	322277.00	0.00	0.00	0.00	285277.00	322277.00
19	CCTV Camera	0.00	102362.00	0.00	102362.00	0.00	0.00	0.00	0.00	102362.00
	Total ("C)	10588493.14	2220398.00	0.00	12808891.14	0.00	0.00	0.00	10588493.14	12808891.14
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	33184570.38	5114762.00	0.00	38299332.38	0.00	0.00	0.00	33184570.38	38299332.38
25	Other Donated Assets	1375916.00	21041.00	0.00	1396957.00	0.00	0.00	0.00	1375916.00	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 (Tamba Pital Bhet Vastu)	83912.00	0.00	0.00	83912.00	0.00	0.00	0.00	83912.00	83912.00
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	4018488.00	1944086.00	23500.00	5939074.00	0.00	0.00	0.00	4018488.00	5939074.00
	Total (F)	58844829.46	7079889.00	23500.00	65901218.46	0.00	0.00	0.00	58844829.46	65901218.46
	Grand Total (A+B+C+D+E+F)	163972544.47	44094092.00	23500.00	208043136.47	0.00	0.00	0.00	163972544.47	208043136.47
	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	516992.00
2	Bhakta Nivas MTDC Nagarpalika Tax	193856.00
3	Survey No. 59, Agricultural Tax	118845.00
TOTAL === >>>		829693.00

SCH. " J "

Repairs & Maintainance

Sr. No.	PARTICULARS	Amount (Rs)
1	Temple Premises Up-Keep and Maint. (Swachata Expenses)	264604.00
2	Building Repairs & Maintainance	368,605.00
TOTAL === >>>		633209.00

SCH. " K "

Legal Expenses

Sr. No.	PARTICULARS	Amount (Rs)
1	Legal Charges.	127711.00
TOTAL === >>>		127711.00

SCH. "L "

Staff Salaries & Allowances.

Sr. No.	PARTICULARS	Amount (Rs)
1	Permanent Staff Salary	10776144.00
2	Extra Work Allowances	896835.00
3	Honorarium	1733437.00
4	Government Deputed Staff Salary	828708.00
5	Staff Ex-Gratia	1301835.00
6	Temporary Staff Salary	9090764.00
7	Staff Incentives	197500.00
8	Staff Gratuity	396185.00
9	Staff Uniform Material Exps.	117070.00
10	Staff Uniform Steaching Chrges.	40730.00
11	Interest on Staff Provident Fund	1607569.00
12	Staff Medical Expenses	5000.00
TOTAL === >>>		26991777.00



Sr. No.	PARTICULARS	Annexure	Amount (Rs)
1	Cost of Bundi Laddu Prasad	Annexure-14	20,428,460.00
2	Liabrary Expenses		9,196.00
3	Diary Printing Expenses		283,140.00
4	Photo lamination Expenses		470,866.00
5	Cost of Rajgirs ladu Prasad	Annexure-15	2,082,564.00
TOTAL === >>>			23274226.00

Devotee Annachattra Expenses

SCH. " N "

Sr. No.	PARTICULARS	Amount (Rs)
1	Purchase of Grocerry, Food grains and Other Materials	2856481.00
2	Grinding Expenses	5550.00
3	Cooking Gas Cylender Expenses	469436.00
4	Vegetables	295456.00
5	Other Expenses	64618.00
TOTAL === >>>		3691541.00

Expenses in respect of Devotee Accomodation

SCH. " O "

Sr. No.	PARTICULARS	Amount (Rs)
1	Bhakta Niwas Up-keep and Maint	47950.00
2	Bhakta Niwas Rent to MTDC	800000.00
3	Vedant Bhaktaniwas Up-keep and Maint	62629.00
4	Vediocon Bhakta Niwas Up-keep and Maint.	20466.00
TOTAL === >>>		931045.00

Pooja Expenses

SCH. " P "

Sr. No.	PARTICULARS	Amount (Rs)
1	Daily Pooja Expenses (Nityopchar Expenses)	987822.00
2	Festival and Occassonal Puja Expenes	651416.00
TOTAL === >>>		1639238.00



Sr. No.	PARTICULARS	Amount (Rs)
1	Ganesh Festival Expenses	246791.00
2	Gokul Ashtami Festival Expenses	36981.00
3	Navratra Festival Expenses	223000.00
4	Parivartan Din Expenses	4125.00
5	Palkhi Sohala Expenses	92050.00
6	Ashadhi and Kartik Yatra Expenses	5116742.00
7	Rangpanchami Festival Expenses	13550.00
8	Vithal Rukmini Vivah Sohala Expenses	6400.00
9	Holi Festival Expenses	1100.00
10	Other Festival Expenses	66436.00
TOTAL ===>>>		5807175.00

Goshala Expenses

SCH. " R "

Sr. No.	PARTICULARS	Amount (Rs)
1	Cattle Feed (Kadba Pend) Puechases	681990.00
2	Medicines Expenses	15174.00
3	Cattle Feed (Kadba) Puechases	1210000.00
4	Other Expenses	22988.00
TOTAL ===>>>		1930152.00

Machinery and Other Equipments Repairs and Maint.

SCH. " S "

Sr. No.	PARTICULARS	Amount (Rs)
1	Computer Material & Maint.	100149.00
2	Repairs to Silver Utensiles	6200.00
3	Darshan Madap Repairy Expenses	3390.00
4	Machinery Repairs & Maints.	207849.00
5	Software Updation Charges (License fees)	10800.00
6	Lift Annual Maint. Charges	90000.00
7	Electrical Repairs and Maint.	71483.00
8	Repairs to God Ornaments (Shree Alankar)	5740.00
9	Other Sundry Repairs	17941.00
TOTAL ===>>>		513552.00



Administrative Expenses

SCH. " T "

Sr. No.	PARTICULARS	Amount (Rs)
1	Telephone and Mobile Bill Expenses	Annexure-19 254605.00
2	Electricity Charges	Annexure-20 5831068.00
3	Vehicle Fuel, Repairs and Maint.	Annexure-21 193592.00
4	Advertisement Expenses	1606047.00
5	Generator Fuel Expenses	29000.00
6	Donation Receipts Printing Expenses	333241.00
7	Printing and Stationery	174514.00
8	Postage and Courier	30513.00
9	Travelling Expenses	232376.00
10	Bank Commission	6835.00
11	Audit Expenses	16730.00
12	Other Expenses	133381.00
13	V.I.P. Guest Expenses	32915.00
TOTAL === >>>		8874817.00

Other Expenses

SCH. " U "

Sr. No.	PARTICULARS	Amount (Rs)
1	Expenses in relation with Flyover Construction Permission Exps	155725.00
2	Satkar Expenses	53864.00
3	Contribution towards Tree Plantation Fund	250000.00
4	Fund for Construction of Sanitary	5000000.00
TOTAL === >>>		5459589.00

DETAILS OF INCOME :

Income From Rent

SCH. " V "

Sr. No.	PARTICULARS	Amount (Rs)
1	Rent from ATM Shop	126500.00
2	Receipts from Tata Communication for Right to Direct Broadcasting	1800000.00
3	Bhakta Niwas Canteen Rent	200000.00
4	Vediocon Bhaktaniwas Canteen Rent	165000.00
5	Collection of Rent from Shop Keepers	248679.00
TOTAL === >>>		2540179.00



Bank Interest

SCH. "W"

Sr. No.	PARTICULARS	Amount (Rs)
1	Interest on Fixed Deposit A/c.	82231196.04
2	Interest on Saving Bank A/c.	751506.00
TOTAL === >>>		82982702.04

Donation in Kind

SCH. "X"

Sr. No.	PARTICULARS	Amount (Rs)
1	Donation of Food Grains	1252310.00
2	Donation of Mahavastra	1942706.00
3	Donation of Electrical Equipments	14589.00
4	Silver Ornaments	1137309.00
5	Donation of Gold	3977453.00
6	Donation of Other Materials	748366.00
TOTAL === >>>		9072733.00

Donation in Cash

SCH. "Y"

Sr. No.	PARTICULARS	Amount (Rs)
1	Cash at the holy feets of the Goddess Sou Rukmini	8897081.00
2	Cash at the holy feets of the God Vithal	27615081.00
3	Donation for Devotee Annachatra	2579688.00
4	Goshala Donation	34906.00
5	Cash donated in Gauri Procession (Gauri Miraunuk)	5387.00
6	Chandan Uti Puja Collection	2200141.00
7	Chandan Khod Puja Collection	8000.00
8	Collection of Tukaram Bhawan	66200.00
9	Cash Donation	40820513.00
10	Nitya Puja Collection	459000.00
11	Donation for Nityopchar	64230.00
12	Cash Collected at Pariwar Devata	15294008.00
13	Collection of Bhakta Niwas Devotee Accomodation	1013270.00
14	Donation in Cash through Money Order	214812.00
15	Mahanavedya Donation	1500.00
16	Donation for Shri Vithal Vidhi Upachar	2162700.00
17	Collection of Vednt Bhakta Niwas Devotee Accomodation	3831650.00
18	Collection of Vediocon Bhakta Niwas Devotee Accomodation	1679050.00
19	Collection at Shri Vithal Rukmjni Marriage Ceremoney	1278.00
20	Cash Collection at Palkhi Yatra	54337.00
21	Cash Collection of Hundi Peti	35333083.00
TOTAL === >>>		142335915.00



Devotee Prasad and Other Material Collections

SCH. "Z "

Sr. No.	PARTICULARS	Amount (Rs)
1	Bundi Ladu Prasad Collection	24522785.00
2	Rajgira Ladu Prasad Collection	2710940.00
3	Collection from distribution of Diaries	160240.00
4	Collection from distribution of Photos	528180.00
TOTAL === >>>		27922145.00

OTHER INCOME

SCH. "Z-i "

Sr. No.	PARTICULARS	Amount (Rs)
1	Penalty	19470.00
2	Forfeiture of Tender Security Deposit	148079.00
3	Collection from Mobile Locker	865831.00
4	Collection from Luggage Locker	5430.00
5	Sale of manures at Goshala	121000.00
6	Receipts of Tender Form Fees	388160.00
TOTAL === >>>		1547970.00



Anamat From Suppliers

Annexure - 1

Sr. No.	Name Of the Parties	Amount (Rs)
1	Akkashar Offset	34,000.00
2	Adarsh Engineers	10,000.00
3	Kala Genset Pvt. Ltd.	10,000.00
4	Kailash Nivruti Gund	15,000.00
5	G.P. Telecom	5,000.00
6	A.K. Electronics	50,000.00
7	Tanaji Wadkar	5,000.00
8	Tanaji Ghatule	25,000.00
9	Balaso Gulabrao Gaikwad	25,000.00
10	Bhosale Mandap	10,000.00
11	Mohan V. Salunke	5,000.00
12	Mrudula Arts	50,000.00
13	Lokmangal Print and Pack Ltd.	25,000.00
14	Shaila Darshan food catterers	5,000.00
15	Shrinivas Prabjekar kaulwar	10,000.00
16	Santosh Gade	25,000.00
17	Sujyot Enterprises	50,000.00
18	Suryakant Traders	5,000.00
19	Food Land Suppliers Barshi	100,000.00
TOTAL === >>>		464000.00

Security Deposits

Annexure - 2

Sr. No.	Name Of the Parties	Amount (Rs)
1	Shantisagar Restraunant	50000.00
2	Synergy S.K.I. Infra	1400000.00
TOTAL === >>>		1450000.00



Sr. No.	PARTICULARS	Amount (Rs)
1	F.D. NO - 308601 [3342052890]	162222678.00
	F.D. NO - 308607 [3345062533]	10679347.00
	F.D. NO - 308608 [3345062725]	8198286.00
	F.D. NO - 308644	6254652.00
	F.D. NO - 308653	7194573.00
	F.D. NO - 308664	10507192.00
	F.D. NO - 308665	10507192.00
	F.D. NO - 308666	5518929.00
	F.D. NO - 308708[3367518616]	6317888.00
	F.D. NO - 308709[3367517486]	10467258.00
	F.D. NO - 308710[3367517918]	10467258.00
	F.D. NO - 308725	10337515.00
	F.D. NO - 308726	10337515.00
	F.D. NO - 308727	208839.00
	F.D. NO - 319703[3403910137]	7253002.00
	F.D. NO - 319704[3403909596]	9325289.00
	F.D. NO - 319705[3403909529]	9325289.00
	F.D. NO - 319706[3403909450]	9325289.00
	F.D. NO - 319707[3403909370]	9325289.00
	F.D. NO - 319708[3403909290]	9325289.00
	F.D. NO - 319709[3403908593]	9325289.00
	F.D. NO - 319710[3403908486]	9325289.00
	F.D. NO - 360601[3255366361]	6245650.00
	F.D. NO - 360602[3255365856]	6245650.00
	F.D. NO - 360626	7707411.00
	F.D. NO - 360627	7707411.00
	F.D. NO - 360628	7707411.00
	F.D. NO - 360629	7707411.00
	F.D. NO - 360664 [भ नि वर्गणी]	7707411.00
	F.D. NO - 360665	9793435.00
	F.D. NO - 360666	7110863.00
	F.D. NO - 360667	7110863.00
	F.D. NO - 360668	7110863.00
	F.D. NO - 360669	7110863.00
	F.D. NO - 360670	7110863.00
	F.D. NO - 360671	7110863.00
	F.D. NO - 360672	7110863.00
	F.D. NO - 360673	7110863.00
	F.D. NO - 360674	7110863.00
	F.D. NO - 360821	7110863.00
	F.D. NO - 360822	9511359.00
	F.D. NO - 360823	9511359.00
	F.D. NO - 360824	9511359.00
	F.D. NO - 360825	9511359.00
	F.D. NO - 360826	9511359.00
	F.D. NO - 360827	9511359.00
	F.D. NO - 360828	9511359.00

TOTAL === >>>

542063028.00



Fixed Deposits With IDBI Bank

Annexure - 4

Sr.	Particulars	Amount
1	F.D. No - 2935315	8423654.00
2	F.D. No - 2935316	8423654.00
3	F.D. No- 2935780	8232482.00
4	F.D. No - 2935781	6853701.00
TOTAL === >>>		31933491.00

Fixed Deposits With Bank of Maharashtra

Annexure - 5

Sr.	PARTICULARS	Amount (RS)
1	F.D. No. - 534045	8435551.00
2	F.D. No. - 534046	8431375.00
3	F.D. No. - 534062	5619525.00
TOTAL === >>>		22486451.00

Fixed Deposits With Canara Bank

Annexure - 6

Sr. No.	PARTICULARS	Current Year
1	F.D. No - 457419[2676401000869/1]	9326250.52
2	F.D. No - 457420[2676401000868/1]	9326250.52
3	F.D. No - 457421[2676401000865/1]	9326250.52
4	F.D. No - 457422[2676401000864/1]	9326250.52
5	F.D. No - 457423[2676401000863/1]	9326250.52
6	F.D. No - [2676401000862/1]	7253750.40
7	F.D. No - 457425 - [2676401000867/1]	9326250.52
8	F.D. No - 457426[2676401000866/1]	9326250.52
TOTAL === >>>		72537504.04

Fixed Deposits With State Bank of Hyderabad

Annexure - 7

Sr. No.	PARTICULARS	Current Year
1	F.D. No. - 749509[62308160283]	63295091.00
2	F.D. No. - 750182	45165383.00
3	F.D. No. - 750216 [संतपीठ]	8894165.00
4	F.D. No. - 750217	62141111.00
5	F.D. No. - 750235	22107589.00
6	F.D. No. - 750294[62345959815]	36049705.00
7	F.D. No. - 750355	42375883.00
TOTAL === >>>		280028927.00



Sr. No.	PARTICULARS	Current Year Amount
1	Adarsh Engineers	100000.00
2	Eqal Business Pvt. Ltd.	500000.00
3	Upadhye	6000.00
4	M.V. Kate	6000.00
5	Kala Genset Pvt. Ltd.	-204000.00
6	Navin Interior	21040.00
7	Sadashiv Gaikwad	10000.00
8	Salve	4500.00
9	Subhash Chavan	33000.00
TOTAL === >>>		476540.00



Sr. No.	Particulars	Amount (Rs)
	अक्षय राऊत [अनामत येणे]	5300.00
	एकनाथ पिंपळनेरकर [अनामत येणे]	50.00
	केशव धावले [अनामत येणे]	100.00
	जनक डोंगरे [अनामत येणे]	20.00
	जयंत सातपुते [अनामत येणे]	10.00
	तानाजी कांबळे [अनामत येणे]	52.00
	तुक्कराम भोसले [अनामत येणे]	10.00
	थिटे [अनामत येणे]	20.00
	दत्तात्रय इंगळे [अनामत येणे]	17900.00
	दत्तात्रय गायकवाड [अनामत येणे]	171.00
	दत्तात्रय भुजबळ [अनामत येणे]	111.00
	दिपक तारके [अनामत येणे]	11.00
	दानेश्वर प्रितम [अनामत येणे]	20.00
	दानेश्वर बडवे [अनामत येणे]	2026.00
	दानेश्वर मोरे [अनामत येणे]	1250.00
	नारायण कुलकर्णी [अनामत येणे]	10.00
	निवृत्ती कांबळेकर [अनामत येणे]	102.00
	पुंडलीक संगितराव [अनामत येणे]	313.00
	प्रदिप चव्हाण [अनामत येणे]	470.00
	बाजिराव शिंदे [अनामत येणे]	100.00
	बालकिसन बजाज [अनामत येणे]	250.00
	बाळसाहेब खंडागळे [अनामत येणे]	50.00
	भाऊ शिकारे [अनामत येणे]	20.00
	मनोहर विरदवडे [अनामत येणे]	50.00
	मोहन कुलकर्णी [अनामत येणे]	569.00
	रघुनाथ सुरवसे [अनामत येणे]	220.00
	रविकान्त कुलकर्णी [अनामत येणे]	2146.00
	रामचंद्र घोत्रे [अनामत येणे]	350.00
	रामदास नातू [अनामत येणे]	80.00
	राममीकान्त शिंदे [अनामत येणे]	101.00
	विष्वास दमटरे [अनामत येणे]	51.00
	रंकर दाहोत्रे [अनामत येणे]	50.00
	छाहूराव कदम [अनामत येणे]	251.00
	शिंदे [अनामत येणे]	1250.00
	शिवाजी भिंगोले [अनामत येणे]	1051.00
	शिवाजी सांडभोर [अनामत येणे]	28.00
	श्रीकान्त कुलकर्णी [अनामत येणे]	22.00
	संजय मिसाळ [अनामत येणे]	122.00
	संजय शिंदे [अनामत येणे]	575.00
	संपत खराडे [अनामत येणे]	290.00

TOTAL === >>>

35572.00



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 - 11**

Sr. No.	PARTICULARS	Current Year Amount
1	Ketan Bange	5000.00
2	Dashrath Devkule	8000.00
3	Dhannjay Kokil	68000.00
4	Rajendra Subhedar	145000.00
5	Hiten Asar	10000.00
TOTAL === >>>		236000.00



Sr. No.	Particulars	Amount (Rs)
1	अंकुश सुपेदि अडव्हान्स]	3000.00
2	अतुल बक्षि [दि अडव्हान्स]	2100.00
3	अनिल मनगे [दि अडव्हान्स]	2100.00
4	अभिमन्यु क्षिरसागर[दि अडव्हान्स]	3700.00
5	अरुण सरवदे [दि अडव्हान्स]	2400.00
6	अर्जुन घाडगे[दि अडव्हान्स]	2100.00
7	अशोक कोले [दि अडव्हान्स]	2100.00
8	अशोक पवार[दि अडव्हान्स]	600.00
9	अशोक बुरकुल[दि अडव्हान्स]	1250.00
10	अशोक मणगे[दि अडव्हान्स]	2700.00
11	इंदूबाई गायकवाड[दि अडव्हान्स]	300.00
12	इंदूबाई मिसाळ[दि अडव्हान्स]	600.00
13	उदय महादेवकर[दि अडव्हान्स]	1650.00
14	एकनाथ पिपळनेरकर[दि अडव्हान्स]	2400.00
15	कमल पौळ [दि अडव्हान्स]	2400.00
16	कलावती गायकवाड[दि अडव्हान्स]	1500.00
17	कलावती वानखेडे[दि अडव्हान्स]	2550.00
18	कलावती साकुंखे[दि अडव्हान्स]	750.00
19	कल्पना पाठक[दि अडव्हान्स]	2250.00
20	कल्पना भालके[दि अडव्हान्स]	2400.00
21	काशिनाथ जांभळे[दि अडव्हान्स]	2100.00
22	किरण कोकरे[दि अडव्हान्स]	600.00
23	किरण राऊळ[दि अडव्हान्स]	2100.00
24	किशोर जोशी[दि अडव्हान्स]	2100.00
25	किसन गायकवाड[दि अडव्हान्स]	2100.00
26	कुसुम कांबळे[दि अडव्हान्स]	2550.00
27	गवळणबाई यचवाड[दि अडव्हान्स]	1050.00
28	घनश्याम खिस्ते [दि अडव्हान्स]	2550.00
Total C/F		54000.00



Staff Deewali Advance	Total B/F	54000.00
29 चंदा धोत्रे[दि अडव्हान्स]		2100.00
30 चंद्रकांत कोळी [दि अडव्हान्स]		2100.00
31 चंद्रकांत जोशी [दि अडव्हान्स]		2250.00
32 छाया गावकरे [दि अडव्हान्स]		2550.00
33 जगन्नाथ कुलकर्णी [दि अडव्हान्स]		2250.00
34 जयद्रथ मच्छिंद्र बंगाळे[दि अडव्हान्स]		2100.00
35 तुकाराम कुलकर्णी [दि अडव्हान्स]		2100.00
36 तुकाराम पाटिल [दि अडव्हान्स]		2100.00
37 तुकाराम शिंदे [दि अडव्हान्स]		2100.00
38 दत्तत्रय जाधव[दि अडव्हान्स]		150.00
39 दत्तात्रय देशमुख [दि अडव्हान्स]		2100.00
40 दत्तात्रय हरीदास[दि अडव्हान्स]		150.00
41 दशरथ देवकुळे[दि अडव्हान्स]		2100.00
42 दाउद वाघेला[दि अडव्हान्स]		2550.00
43 दादा लालबोद्रे[दि अडव्हान्स]		2100.00
44 दिगंबर कुलकर्णी[दि अडव्हान्स]		2100.00
45 दिलीप दशपुत्रे[दि अडव्हान्स]		2100.00
46 दिलीप पंघे[दि अडव्हान्स]		3000.00
47 यानेश्वर कुलकर्णी [दि अडव्हान्स]		2100.00
48 यानेश्वर बापु मोरे[दि अडव्हान्स]		2100.00
49 यानेश्वर सोलंकी [दि अडव्हान्स]		3000.00
50 धनंजय कोकीळ [दि अडव्हान्स]		2100.00
51 नारायण खोजे[दि अडव्हान्स]		150.00
52 नारायण देवकुळे[दि अडव्हान्स]		2100.00
53 पंडित कुंठ [दि अडव्हान्स]		2100.00
54 पदमिनि देशपांडे[दि अडव्हान्स]		2100.00
55 पांडुरंग कोले[दि अडव्हान्स]		2100.00
56 पांडुरंग बडवे[दि अडव्हान्स]		400.00
57 पांडुरंग बुरांडे [दि अडव्हान्स]		2100.00
58 पांडुरंग साळुंखे[दि अडव्हान्स]		2100.00
59 पुंडलिक जाधव [दि अडव्हान्स]		2100.00
60 पुंडलिक संगितराव [दि अडव्हान्स]		600.00
61 प्रमोद शिंदे[दि अडव्हान्स]		2100.00
62 पुष्टिवराज राउत [दि अडव्हान्स]		2100.00
63 बलमिम पावले[दि अडव्हान्स]		2100.00
64 बाळसाहेब पवार[दि अडव्हान्स]		2400.00
65 बाळसाहेब माळी[दि अडव्हान्स]		2100.00
66 मिमाशंकर सारवडकर[दि अडव्हान्स]		3300.00
67 मंगल गायकवाड[दि अडव्हान्स]		2100.00
68 मंदा मिसाळ[दि अडव्हान्स]		2400.00
69 मथुराबाई सुरतकर[दि अडव्हान्स]		450.00
70 महेश भिसे[दि अडव्हान्स]		2250.00
71 माणिक भोसले[दि अडव्हान्स]		1800.00
72 माणिक मिसाळ [दि अडव्हान्स]		3600.00
73 माणिक यादव[दि अडव्हान्स]		2250.00
74 रघुनाथ पाटील[दि अडव्हान्स]		2250.00
75 रजनी साळुंखे[दि अडव्हान्स]		2100.00
76 रमेश यादव[दि अडव्हान्स]		2100.00
77 राजाराम ढगे[दि अडव्हान्स]		2100.00
78 राजेंद्र कुलकर्णी [दि अडव्हान्स]		2100.00
79 राजेंद्र कोळेकर[दि अडव्हान्स]		2250.00

Total C/F

157000.00



Total B/F

157000.00

80	राजेंद्र सुभेदार [दि अडव्हान्स]	2100.00
81	राजेश पिटले [दि अडव्हान्स]	2400.00
82	रामचंद्र कुलकर्णी[दि अडव्हान्स]	150.00
83	रामचंद्र धोत्रे[दि अडव्हान्स]	2100.00
84	रामचंद्र शिंदे[दि अडव्हान्स]	1500.00
85	लता पवार [दि अडव्हान्स]	2250.00
86	वसंत राउत [दि अडव्हान्स]	900.00
87	वामन कांबळे[दि अडव्हान्स]	900.00
88	विनोद पाटिल[दि अडव्हान्स]	2550.00
89	विष्णु रोपळकर[दि अडव्हान्स]	2700.00
90	शंकर माळी [दि अडव्हान्स]	1500.00
91	सतन लंगड [दि अडव्हान्स]	2400.00
92	शिला शेंडगे[दि अडव्हान्स]	2100.00
93	शैलजा गायकर[दि अडव्हान्स]	2400.00
94	शैलजा डिगरे[दि अडव्हान्स]	2100.00
95	संजय कोकीळ [दि अडव्हान्स]	2250.00
96	सज्जन साठे [दि अडव्हान्स]	3450.00
97	सत्यवान घांगरे[दि अडव्हान्स]	2100.00
98	सदाशिव कोपे[दि अडव्हान्स]	1050.00
99	सविता रणदिवे[दि अडव्हान्स]	2100.00
100	श्रीतांबाई शिंदे[दि अडव्हान्स]	2250.00
101	सुधाकर पाठक [दि अडव्हान्स]	300.00
102	सुधा महदेकर [दि अडव्हान्स]	2100.00
103	सुनंदा कुलकर्णी[दि अडव्हान्स]	2100.00
104	सुनंदा देवकते[दि अडव्हान्स]	2100.00
105	सुवर्ण जोशी[दि अडव्हान्स]	2100.00
106	हनुमंत ताठे [दि अडव्हान्स]	2100.00

TOTAL = = = >>>

209050.00



Sr. No.	Particulars	Amount (Rs)
1	अंकुश सुपे[भ नि कर्ज]	47000.00
2	अशोक कोले[भ नि नि कर्ज]	70500.00
3	अशोक भणगे [भ नि नि कर्ज]	9000.00
4	अशोक वाघमारे[भ नि कर्ज]	24500.00
5	कलावती गायकवाड[भ नि कर्ज]	15000.00
6	कल्पना पाठक[भ नि कर्ज]	17000.00
7	कल्पना भालके [भ नि नि कर्ज]	18000.00
8	काशिनाथ जांभळे[भ नि नि कर्ज]	48000.00
9	किरण राऊळ[भ नि नि कर्ज]	107500.00
10	कुसुम कांबळे[भ नि नि कर्ज]	83400.00
11	घनश्याम खिस्ते[भ नि नि कर्ज]	63850.00
12	चंदा धोत्रे[भ नि नि कर्ज]	78000.00
13	चंद्रकान्त कोळी[भ नि कर्ज]	69000.00
14	चंद्रकान्त जोशी[भ नि निधि कर्ज]	48000.00
15	जगन्नाथ कुलकर्णी [भ नि नि कर्ज]	5000.00
16	जयदय बंगाळे[भ नि कर्ज]	80500.00
17	तुकाराम कुलकर्णी[भ नि कर्ज]	35000.00
18	तुकाराम पाटील [भ नि निधि कर्ज]	51000.00
19	दत्तात्रय देशमुखा[भ नि नि कर्ज]	54000.00
20	दत्तात्रय शंकर जाधव [भ नि कर्ज]	12440.00
21	दशरथ देवकुळे[भ नि नि कर्ज]	33000.00
22	दाऊद वाघेला[भ नि नि कर्ज]	52500.00
23	दादा लालबोद्रे[भ नि नि कर्ज]	77500.00
24	दिगंबर कुलकर्णी[भ नि कर्ज]	49500.00
25	घानेश्वर कुलकर्णी[भ नि नि कर्ज]	44000.00
26	घानेश्वर मोरे [भ नि नि कर्ज]	58000.00
27	घानेश्वर सोलंकी[भ नि नि कर्ज]	41000.00
28	धनंजय कोकीळ[भ नि कर्ज]	65000.00
29	नारायण देवकुळे[भ नि नि कर्ज]	91000.00
30	पंडित कुंठा[भ नि कर्ज]	50500.00
31	पद्मिणि देशपांडे[भ नि कर्ज]	75000.00
32	पांडुरंग कोले[भ नि नि कर्ज]	89500.00
33	पांडुरंग वुरांडे[भ नि कर्ज]	61500.00
34	पांडुरंग साळुंखे [भ नि निधि कर्ज]	99000.00
Total C/F		1937690.00



Employees Proident Fund Loans

Total B/F

1937690.00

35	पुथिवराज राऊत[भ नि कर्ज]	49500.00
36	बलभिम पावले[भ नि नि कर्ज]	64500.00
37	बाळासो पवार [भ नि नि कर्ज]	11000.00
38	भिमाशंकर सारवाडकर[भ नि नि कर्ज]	147000.00
39	मंदा अप्पा मिसाळ[भ नि नि कर्ज]	91000.00
40	महेश भिसे[भ नि नि कर्ज]	89500.00
41	माणिक भोसले [भ नि नि कर्ज]	45000.00
42	माणिक मिसाळ[भ नि नि कर्ज]	24000.00
43	माणिक यादव[भ नि नि कर्ज]	46000.00
44	यमुना नवले[भ नि कर्ज]	11000.00
45	रघुनाथ पाटील [भ नि नि कर्ज]	39000.00
46	रजनी साळुंखे[भ नि नि कर्ज]	121500.00
47	रमेश यादव [भ नि नि कर्ज]	7000.00
48	राजाराम टगे[भ नि कर्ज]	79500.00
49	राजेंद्र कुलकर्णी[भ नि कर्ज]	14500.00
50	राजेंद्र कोळेकर [भ नि निधि कर्ज]	40500.00
51	राजेंद्र सुभेदार[भ नि कर्ज]	56500.00
52	राजेश पिटले[भ नि निधि कर्ज]	28000.00
53	रामचंद्र घोत्रे[भ नि नि कर्ज]	20216.00
54	रत्ना पवार[भ नि कर्ज]	40500.00
55	रसंत राउता[भ नि नि कर्ज]	20564.00
56	विनोद पाटिल [भ नि नि कर्ज]	131000.00
57	विष्णू रोपळकर[भ नि कर्ज]	35000.00
58	सतन लगड[भ नि कर्ज]	24000.00
59	सिता बलभिम शेंडगे[भ नि नि कर्ज]	42000.00
60	सेवंता गायकर[भ नि कर्ज]	12700.00
61	सैता हिंगरे [भ नि निधि कर्ज]	53000.00
62	संजय कोकीळ[भ नि कर्ज]	27850.00
63	सज्जन साठे[भ नि नि कर्ज]	77500.00
64	सत्यवान घागरे[भ नि नि कर्ज]	39000.00
65	सवित्र रणदिवे[भ नि कर्ज]	52000.00
66	सिताबाई शिंदे[भ नि नि कर्ज]	115000.00
67	सुनंदा कुलकर्णी[भ नि कर्ज]	34500.00
68	सुनंदा देवकते[भ नि नि कर्ज]	64000.00
69	सुवर्णा जोशी[भ नि कर्ज]	149000.00

TOTAL === >>>

3726520.00



Details of Cost of Bundi Laddu

Annexure - 14

Sr. No.	Particulars	Amount (Rs)
1	Consumption of Material	
	Kesari Colour	15720.00
	LPG Gas Consumption	268852.00
	Oil Consumption	11304045.00
	Sugar	4203224.00
	Harbara Dal	3479197.00
	Consumption of Kerosin	400527.00
		19671565.00
3	Add :- Other Expenses	
	Labour Charges	1076575.00
	Packing Material	338636.00
	Other Expenses	45919.00
		1461130.00
	Total	21132695.00
	Add :- Opening Stock of finished Bundi Laddu	73750.00
	Less :- Closing Stock of finished Bundi Laddu	777985.00
	Total Cost of Bundi Laddu Distributed to Devotees	20428460.00

Details of Cost of Rajgira Laddu

Annexure - 15

Sr. No.	Particulars	Amount (Rs)
1	Opening Stock	152500.00
2	Add :- Purchases	2075064.00
	Total	2227564.00
3	Less :- Closing Stock	145000.00
	Total Cost of Rajgira Laddu Distributed to Devotees	2082564.00

Details of Daily Pooja Expenses (Nityopchar)

Annexure - 16

Sr. No.	Particulars	Amount (Rs)
1	Grocery Purchases	400263.00
2	Grinding Expenses	2416.00
3	Purchases of Milk, Curd and Butter	318859.00
4	Sweets Purchases	22331.00
5	Purchase of Vegetables	36115.00
6	Other Expenses	88868.00
7	Garland and Flowers	118970.00
	Total	987822.00



Details of Occasional and Festival Pooja

Annexure - 17

Sr. No.	Particulars	Amount (Rs)
Chandn Uti Pooja Expenses		
1	Grocerry Purchases For	34120.00
2	Fruits Purchases	81880.00
3	Galrland and Flowers	15340.00
4	Sweets Purchases	34130.00
Padya Pooja Expenses		
5	Fruits Purchases	279425.00
6	Galrland and Flowers	79875.00
7	Sweets Purchases	123000.00
8	Other Expenses	1700.00
9	Daily (Nitya) Pooja Expenses	1946.00
Total		651416.00

Details of Telephone and Mobile Bill Expenses

Annexure - 18

Sr. No.	Particulars	Amount (Rs)
1	Telephone No 220261 -Fax	5289.00
2	Telephone No 224478- (Vedant Bhakta Niwas)	8376.00
3	Telephone No 228600 (MTDC- Charman Cabin)	798.00
4	Telephone No 292008	966.00
5	Telephone No 297002 - Internate	109513.00
6	Other Telephone Expenses	1688.00
7	Telephone No 220260 (Server Room)	40829.00
8	Telephone No 223312 (MTDC)	33250.00
9	Telephone No 223550 (Tukaram Bhavan)	26357.00
10	Telephone No 224466 (Temple)	21546.00
11	Telephone No 225895	697.00
11	Other Expenses	5296.00
Total		254605.00



Details of Electricity Charges

Annexure - 19

Sr. No.	Particulars	Amount (Rs)
	काळ भैरव मंदिर- 38787	3120.00
	गणपती मंदिर - 38591	1660.00
	तुकाराम भवन- 71207	373044.00
	त्रिंबकेश्वर मंदिर (03428)	7670.00
	दर्शन मंडप इमारत(18977)	710151.00
	दर्शन मंडप लिफ्ट- 38736	80120.00
	पाणी मोटार तरटी दरवाजा 129278	29784.00
	पिठची गिरणी- 29260	14419.00
	यमाई तलाव पाणी मोटार 78716	19627.00
	यमाई तलाव- 02458	70730.00
	यमाई तलाव मोटार - 02474	2040.00
	सुद्धिमणि मंदिर- 27009	577060.00
	लाईट बिल (भक्तनिवास)- 45376	458470.00
	विठ्ठल मंदिर- 27017	2577980.00
	वेदांत भक्त निवास - 20215	199320.00
	वेदांत भक्तनिवास - 55090	548560.00
	विडिओकॉन्भक्तनिवास 02482	155323.00
	सर्वे नं 59- 27025	40.00
	सोमेश्वर मंदिर - 09379	1950.00
	Total	5831068.00

Details of Vehicle Fuel, Repairs and Maintenance Expenses

Annexure - 20

Sr. No.	Particulars	Amount (Rs)
1	Activa vehicle Petrol, Repairs and Maint.	10739.5
2	Tractro Diesel, Repairs and Maint.	127894.5
3	Picup Vehicle Diesel, Repairs and Maint.	54958.00
	Total	193592.00



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, 2015.

(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, 2015 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 2015 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 2015 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: 24/03/2016

U.V. Mishra.
[Proprietor]



AUDIT OBSERVATIONS

(A) General Observations

1. It was observed that system of internal control and internal check was not up to the mark. 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 entries of inward outward of various consumable food grains and material were not properly recorded from time to time. The consumption of materials shown in the register was 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. The stocks of inventory of **Gas Cylinders** were not properly maintained. Entries of inward and consumed quantities of cylinders were not recorded in stock register on timely basis. It was also observed that the **Cash Receipts** of purchases of cylinder were not proper. The same were hand written by the delivery boy of Gas Agencies and on many occasion the same were undated and unsigned. Hence it could not be said that the purchases of gas cylinder shown as per account are correct. Before sanctioning the Bills of Gas Cylinders, nobody had verified the consumption of the same from the Stock Register.
4. 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 we suggest 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 so that there shall be no any discrepancies in purchases of gas cylinder.
5. In respect of the **Ladu Section** some of the major discrepancies in procedural part have been reported as under.
 - 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 and 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. For example on 24-4-14 the Sale Sheet of Raghunath Shinde was not found on record. The inward, outward and closing stock entry for the said date was not found to be made in the register. Hence the collection of Rs. 8750/- shown in collection register on that particular date could not be verified. The same could not be said to be proper and correct for want of necessary records. We suggest that the person at the sale counter should compulsorily prepare the sale sheet for each day and record outward 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 proceeds of sale of Laddu was correctly deposited with the main Cashier.
- It was also observed that there was clerical error in recording of total quantity of sale and amount in daily sale register as per the actual collection and that of recorded in stock register. For example
 - As per the stock register of Manik the closing stock as per stock register on 13/02/2016 was 2500/- Nos. of Rajgira Laddu. However on physical verification of stock on that day there were only 1350/- Nos. of Rajgira laddu in physical stock. On enquiry of the difference in stock, it was reported by him that stock of 1350/- even though ordered and recorded in stock register on 13/01/2015, was not physically issued by the Laddu Distribution department till the 13/02/16 i.e on date of physical verification of stock. It clearly indicates that the entry in stock register was made without actual receipt of goods by the concerned staff. We suggest that the necessary enquiry should be made with the concerned staff of distribution department whether the said order was pending with them from 13/01/2015 and the person at counter should be strictly instructed that the entry in stock register should be strictly made only after the receipt of goods.
- 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.
 - Ladu Stock of **Mohan Ausekar** incharge of **Sale counter at west door** was physically verified by me on 13/2/16. On verification of quantity stock, it was observed that stock of **Bundi ladu** as on date as per stock register was **20,000/- Nos**, however on physical counting there were only **9750/- Nos.** of ladu in hand. Hence there was a difference of **total 10250/- Nos.** of ladu the value of which work out to be **Rs. 51250/-** It clearly indicates that the sale of ladu to the extent of **Rs. 51250/-** was neither recorded in the books nor shown in daily Sale sheet. The said collection amount was not deposited with cashier but kept by the respective staff with him. On necessary enquiry with the concerned staff about the cash against the shortage in stock, he produced some of the expenses voucher against which he has paid advances to the concerned officer out of cash collected from sale of ladu. The said vouchers amount was **Rs. 23436/-** against which cash were not recovered from the respective officer. However from the available records the said facts could not be verified. In my opinion the staff **Mohan Ausekar** had purposefully not recorded the sale of ladu in his stock register and misappropriated the cash recovered from unaccounted sale. We suggest that detail verification of records maintained by him for entire period of 14-15 and 15-16 should be made and appropriate action should be taken for **misappropriation of cash** and concealment of facts. From the said incidence it is proved beyond doubt that there is totally lack of internal control and working procedure of the Various Sales Counters of the Temple. It is quite necessary that proper internal control procedure should be implemented in the working of each of the Departments.
 - 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 also there is lack of Internal Control. The records maintained at the Sales Counters are not proper. Proper entries are not made in stock register on day to day basis. 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, some of the discrepancies observed by me during the course of audit have been reported as under.



Name of person incharge	Date	Actual sale of Photo as per Receipts Rs.	Amount Collected as per Cash Book Rs.	Difference in Cash Rs.
Dattatraya Ingale	06/04/14	675/-	600/-	75/-
Dattatraya Ingale	10/04/14	2270/-	1620/-	650/-
Dattatraya Ingale	22/05/14	300/-	0	300/-
Dattatraya Ingale	07/06/14	0/-	575/-	575/-
Dattatraya Ingale	08/06/14	0/-	175/-	175/-
Dattatraya Ingale	09/06/14	900/-	0/-	900/-
Dattatraya Ingale	29/06/14	1675/-	1725/-	50/-
Dattatraya Ingale	01/08/14	600/-	0/-	600/-
Dattatraya Ingale	01/11/14	775/-	700/-	75/-
Shinde	17/08/14	900/-	0/-	900/-

On Verification of necessary records it was observed that **Dattatraya Ingale** had deposited short cash of **Rs. 3050/-** against photo sale and **Shinde** has deposited Rs. 900/- less. The same should be recovered from the respective staff members.

- 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.
- The Sale counter wise stock register and main stock register has been maintained but it was observed that the entries in stock register at counter were not made day to day basis. Entries in main stock register are made once in a year. Page no on stock register were not serially printed. We suggest that the stock register should be recorded on daily basis by respective staff. At the time of change of shift, he should complete the stock register before handing over the charge to another staff. The entries in main stock register should be made on daily basis on the basis of individual stock register.
- 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**” the donation register for the period from 01/04/14 to 31/07/14 was not available for my verification. In the donation register from 16/02/14 to 31/03/15 entries of cash collection had been recorded on register, however the following details were not recorded in the register.
 - 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. In respect of **Donation in Kind** separate donation register were maintained in which the necessary recording were made from time to time, however in the books of accounts the entries of the same were not made as per the register. The accounting entries of the same were made on 31 st March of the accounting year. However we suggest that necessary accounting of donation in kind should be made from time to time as per donation receipts and registers.
9. 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 year only, however the same have to be accounted from time to time as per the donation receipts.
 - it was 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. The stock of valuable were kept in single custody with a single key, however we suggest that the same should be in **Joint Custody** of any of the two authorized officer.
 - At the time of physical verification of the gold and silver, it was noticed that the **alarm** placed in the room was in **non working condition** and there was no any **CCTV camera** in the room. For the purpose of security of the valuables all necessary precautions have to be taken and the security measures should be tested from time to time.
 - The entire valuables were Uninsured. We suggest that the same should be properly and adequately insured.
10. In respect of Donation received through **Money Order**, it was observed that 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.
11. It was observed form 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.

12. On verification of documents relating to Filing of Income Tax Returns, following Discrepancies were observed.

- The Income Tax Returns of the Trust for past many years were filed very late i.e after due date specified under Income Tax. For example **due date** for filing of Income Tax Return for A.Y 2011-12 was on or before 31-7-2011, however the same was filed on 09-01-2014. The due date of filing of Income tax return for A.Y. 2014-15 was 31-7-14, however the same was filed on 03-02-2016. This might be one of the reasons for non issue of **Income Tax Refund** for last many years. I would like to suggest that the account and audit of the trust should be get completed within time so that the Income Tax Returns of the every year could be filed within the due date.
- It was also observed that there was no any consistency in opting particular return form as applicable to Charitable Trust. For example the return for the **financial year ended on 31-03-2011 (A.Y. 2011-12) was filed in Income Tax Return (ITR) Form 7**, which was applicable for charitable Trusts, however for the **financial year ended on 31-3-2014 (A.Y. 2014-15) the same was filed in ITR Form V** which was applicable to person carrying on Business. Due to filing of Returns in wrong forms, the same might had been treated as defective by the Income Tax Department and it is possible that complication may arise in Income Tax Proceedings.

13. On verification of the **Minute Books of meeting of Managing Committee** hold on various Days in the financial year under audit, it was observed that some resolutions were passed in the meetings but necessary actions for fulfillment of the same were not accomplished till the date of audit. 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

I would like to suggest that necessary action may be taken towards fulfillment of decisions taken in Meeting.



14. 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.



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

1. During the year under Audit a **Bhakta Niwas Building** Construction contract was allotted to **Synergy SKI Pvt. Ltd.** on the basis of “**E Tendering**” procedure. Total Building Construction Contract as details given below had been allotted to the Synergy SKI

Particulars of Building Construction	Total Quotation for Construction Rs.
Building of Group – I	20,65,91,129
Building of Group – II	14,94,34,410
Building of Group – III	10,32,59,319
Total Cost of Construction	45,92,84,858

The entire procedures of “**E Tendering**” for allotment of Contract of construction of Building was followed and the selection of contractor on the basis of **Lowest Quotation** was properly made. However 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.

- 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 were 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 complied 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. It was observed that **Bank Guarantee** as stipulated in Terms of Tender Agreement was obtained from the contractor, however the same was in name of **Government of Maharashtra instead of Temple Committee**. The same was returned on **5/12/2014** for the necessary correction but the corrected original copy of bank guarantee was not on record till the date of Audit. Duly corrected original copy of Bank Guarantee should be obtained and kept on record.



3. In the Work Order of the respective Group of Construction, the Bank Guarantees Nos. of Respective Bank Guarantees were recorded incorrectly as details mentioned below.

Sr. No.	Particulars of work Order	Bank Guarantee No. as per Work order	Actual Bank Guarantee No. as per Bank document
01	Construction Group II	BG00750/14/BG000185	BG00750/14/BG000187
02	Construction Group III	BG00750/14/BG000185	BG00750/14/BG000186

The necessary correction should be made in the work order.

4. 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.
5. In respect of the **Running Bills** submitted by the Contractor, our observations are as under.

- a) Running Bills of Construction work details given below was submitted by the Contractor on 25-03-2016

Construction Group	Construction Wings	Bill amount as Per Tender Rs.	Extra Work Bill amount Rs.	Total Bill amount Rs.
Group One	A .	3736614/-	1442164/-	5178778/-
	B	3034506/-	1290569/-	4325075/-
	E	2652301/-	962422/-	3614723/-
Total		9423421/-	3695205/-	13118576/-
Group Two	C	4140309/-	1587169/-	5727478/-
	D	8375898/-	831035/-	9206933/-
Total		12516207/-	2418204/-	14934411
Grand Total		21939628/-	6113409/-	28052987

From the above details it can be verified that **Extra work of Rs. 6113409/-** was carried out which were not included in original Tender. Out of total Bill amount about 22% bill pertains to extra work. However it was observed that necessary **procedural compliances** as mentioned below were not complied for the same.

- Estimated cost of Extra Work was not submitted by the contractor.
 - Architects Recommendation for the extra Work to be carried out was not obtained.
 - Extra work order from the management Committee was not issued specifying the necessary terms and conditions of work to be executed.
 - Approval of management Committee for carrying out extra work was not on record.
 - Prior Approval of rates for Extra work was not obtained
 - Separate Bill for Extra work was not raised.
- b) On verification of **Running Bills** submitted by the contractor and **final bill** prepared by the Architect, following discrepancies were observed.
- It was observed that there was variation in total quantity of work done against various items mentioned in Contractors Bills and that of the Architect. The quantity of work done as mentioned in contractor Bills were less however the same were taken on higher side by the architect in his approved Bills as details mentioned below



Construction of Group- I

Construction Wings	Item No. of Contractor's Bill	Quantity of work as per contractor	Quantity of work as per Architect	Difference
A	1	3042.90	3094.91	52.01
	2	3730.28	3839.74	109.46
	5	540.93	544.98	4.05
	6	347.25	348.67	1.42
	E-1	1778.61	1798.67	20.06
B	1	2517.96	2587.28	69.32
	2	1995.08	1996.50	1.42
	5	480.72	490.20	9.48

Group-II

C	5	593	656.19	63.19
	6	373	428.85	55.85
	F-1	1957	2173.51	216.51
	E-1	1957	2173.51	216.51
D	1	1511.28	1589.23	77.95
	2	1850.69	2473.94	623.25
	3	3866.26	4063.17	196.91
	5	298.86	299.70	0.84
	6	190.47	193.73	3.26
	29	771.53	775.13	3.60
	35	58.81	59.26	0.45
	80	115.73	755.75	640.02
	E-1	1024.91	992.79	-32.12
	F-1	1024.91	992.79	-32.12

- From the above chart the **difference in work quantity** of various work as per the Contractor Bill and as prepared by the Architect can be verified. Actually there should not be any difference in quantity of work billed by the contractor and passed by Architect, because the measurement of work should be taken in the presence of the representative of the architect and on the basis of Measurement approved by the Architect, Contractor should prepare the bills so that the actual quantity work as per contractor's Bill and that of Architect shall be one and the same.
- Apart from the variation in Quantity it was also observed that there was difference in rate considered for **Extra Work as per contractor and that of Architect**. In case of Extra work in A wing, the contractor had considered the **Quantity of work 686.84 and rate @ Rs. 1778.61/- as per item No. E-2 of his Running Bill**. Where as the Architect has considered the same as Tender item and considered total **Quantity of 731.50 @ 1798.67/- as per item no. F-1 of his approved Bill**. Likewise in case of extra work in B wing the contractor had considered Quantity of work 686.89 and rate @ Rs. 1591.64/- as per item No. E-2 of his Running Bill. Where as the Architect has considered the same as Tender item and considered total Quantity of 731.50 @ 1630.16/- as per item no. F-1 of his approved Bill. In respect of extra work in E wing the contractor had considered the Quantity of work 686.89 and rate @ Rs. 1186.95/- as per item No. E-2 of his Running Bill. Where as the Architect has considered total Quantity of 731.50 @ 1194.01/- as per item no. E-1 of his approved Bill.



- On enquiry of reason for the said variation no any satisfactory explanation could be offered either by the representative of the contractor or of the Architect. We suggest that before approval of final bill of contractor, the architect should ask the contractor to make necessary correction if any required in the Running Bill and then on the basis of duly corrected bill, the same should be approved for Payment.
- It was also observed that while passing the Running Bill of the Contractor for the Construction work **Group Two**, the Architect had considered the **value of material at site Rs. 54,86,090/-**. However as per the terms of tender it was clearly mentioned that all the material at site shall be at the cost of contractor and the trust shall not be liable for the same. Hence the architect should not have considered the same in approved bill amount. **An Extra Payment of Rs. 54,86,090/-** was made to contractor on which the Trust had lose the interest income because if the said amount was in fixed Deposit with Bank, a considerable amount of Interest could have been earned by the Trust. There was no any documentary evidence on record to show the value of Stock as well as the claim of the contractor towards cost of material at site. Hence we were unable to understand on what basis the payment towards cost of material at site was approved by the Architect.



(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.

1. It was observed that **Salary Register towards payment of Salary to Staff** was not maintained, I Would like to suggest that the same should be maintained so that the monthly payment made to various staff can be verified from Salary Register. I would further like to suggest that the **Salary Payment to staff may be made through Bank.**
2. **Bhakta Niwas Expenses of Rs. 847950/-** debited to Income and Expenditure account includes an amount of Rs. 8 lakh towards **Rent paid to MTDC for F.Y. 2014-15.** The land along with the Building owned by MTDC was taken on lease for 30 Years period. However out of total land bearing C.S. No. 3992/3-1, a front portion total area of 3600/- Sq. meter in which MTDC building is situated has been kept with the Temple and possession of remaining Land was handed over to MTDC. However original rent amount of Rs. 800000/- fixed for entire land and building had not been proportionately reduced and original agreed rent was continued to be paid as it is. In my opinion once the major part of land area has been handed over to MTDC, the proportionate amount of rent should have been reduced. Apart from the Rent of Building, Temple is also paying **Agricultural Tax** of the Land and **Nagarpalika Tax** of the building of MTDC. The total Tax debited in account for F.Y. 2014-15 was **Rs. 1,93,312/- towards Agricultural tax and Rs. 2,12,262/- towards Nagarpalika Tax.** But being the possession of entire vacant land was handed over to MTDC, the Agricultural Tax pertaining to the same should be borne by MTDC them self. No any Tax of Vacant land handed over to MTDC shall be payable by the Temple because the Temple has already paid Nagar Palika tax of the Building occupied by them. I suggest that the matter may be properly enquired and proportionate amount of rent to be reduced and entire amount of Agricultural Tax paid for the land should be recovered from MTDC from the date of transfer of Possession of Open Land. Presently **Bhaktaniwas** has been closed and no any income has been received from the same however expenses of maintenance of the same are continuing. Hence the proportionate rent amount should be reduced and difference in rent amount from the date of transfer of possession of land should be recovered from MTDC.
3. **Ladu Prasad Expenses of Rs. 2,12,06,445/-** debited to Income Expenditure account comprises expenses of oil Purchases of Rs. 1,13,04,045/-. During the year under audit total purchases of oil was Rs. 1,10,25,117/- purchased from **Food Land Suppliers** selected as supplier through tender system. The rate of **Rs. 1750/- per box** of 15 K.G. was fixed as per approved rate in tender. However the supplier had charged rate of **Rs. 1750/- plus vat @ 5% on the same i.e. Rs. 1837.50/-** for his entire supplies during the year. There was no any condition in agreed terms of tender that vat tax shall be paid separately over the agreed tender purchase price. Hence the agreed price of Rs. 1750/- was inclusive of all taxes. Therefore in the total Purchase price of **Rs. 1,10,25,117/- vat Tax of Rs. 5,25,006/-** was wrongly collected separately by the supplier. Hence the said amount should be recovered from the supplier.
4. Purchase of **Rajgira Laddu** shown in Income and Expenditure account was **Rs. 20,75,064/** purchased from **Aswad Food Products.** The tender was invited for supply of the same and the supplier was selected on the basis of lowest rate quoted by him. The rates accepted as per tender Terms were inclusive of all taxes and there was no any term in the tender that Vat tax on the same was to be separately paid. However the supplier had charged vat Tax @ 5% on the agreed price of supply separately on Bills which was not to be paid by the Temple. Hence the total amount of **Rs. 98,813/-** collected by the supplier against Vat Tax on Bill should be recovered from the supplier.



5. **Vehicle Fuel Repairs and maintenance Expenses** of Rs. 1,93,592/- comprises of Tractor Expenses Rs. 127895/- and Pickup Vehicle Rs. 54,958/-. The Vehicle Log Book for both the vehicle was 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. 1,27,711/-** comprises of payment made to High court Advocate Neel G. Helekar Rs. 1,00,000/-, however TDS @ 10% neither deducted nor paid against the said professional Fees. Copy of Advocate Bill was not on record.
7. An amount of **Rs. 1,55,725/-** was paid to Nagar Palika against permission for construction of Sky Walk from Darshan Madap to Tarti Door. The construction expenses of the same was estimated at Rs. 30 lakh which was agreed to be donated by "Osmanabad Janta Sahakari Bank". Accordingly necessary permission for construction was obtained by payment of requisite fees. Necessary resolution for the same was also passed in the Board Meeting. However disputes arise among committee members in respect of name of the Bank to be displayed on Sky walk. Accordingly voting of members were taken in the Board meeting dated 21/8/14 and the resolution of display of name of the bank was passed by 4 votes in favor and one votes against the name display of Bank vide resolution No. 02 (Page No. 142 of Minute Book). But due to difference of opinion among members of the Board the proposal of construction was not finalized even though the 4 members among 5 members of the board presented in the meeting were in favor of display of Bank's Name on Sky Walk. Thus a considerable amount paid towards Construction Permission fees of Rs. 1,55,275/- was unnecessarily wasted.
8. Interest on Employees Provident Fund debited to Income and Expenditure account Rs. 16,07,569/- comprises of following payments

Particulars of Payments	Amount Rs.
Interest paid on Balance in Provident fund account of Ex-Employees	2,18,812/-
Provision of Interest made on Balance in Provident Fund Account of Employees for F.Y. 2013-14 and 2014-15	13,88,757/-

The Interest was 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. During the year under audit following payments were made to Ex-employees of the Temple.

Particulars of Payments	Amount Rs.
Principal amount of Provident Fund	4,07,754/-
Interest paid on Balance in Provident fund account	2,18,812/-
Total	6,26,566/-

Being the above payments were made on the basis of un-audited records, the same could not be said to be correct.



The provisions for Interest on Employees Provident fund account for last two years have been Made in books of accounts. 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.

9. An amount of Rs. 52,50,000/- had been debited to Income and Expenditure account under the head "**Sauchalaya and Vrisharopan Nidhi**" out of which a cheque of Rs 50,00,000/- was said to be issued on 28-6-14 to **Executive Engineer PWD Solapur** towards fund for construction of Sauchalaya (Sanitary Rooms) during Ashadhi Yatra. A payment of Rs. 2,50,000/- was said to be made to **Dipu Nursery** for plantation of Tree at Road diver at Pandharpur City. However **Acknowledge of receipts** for the payment received by the concerned parties and details for the purpose of which the funds were given were not available on record. The necessary documentary evidences to show the details of expenses towards which the said fund were utilized were not available on record. The said payment was authorized by the resolution **No. 8 of Managing Committee held on 22/7/14 (page No. 138 of Minute Book)**. However in the said resolution also details of authorities to whom the funds were to be given was not specified. Hence appropriateness of the funds so given and utilization for the purpose for which the same was given could not be verified.
10. **Nagarpalika Taxes of Rs. 5,16,992/-** was 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**.
11. In respect of **Tukaram Bhavan Donation Rs. 66,200/-** included in Donation comprises of Rent received for the Hall given for various cultural purposes. However list of Rates for occupancy of hall for various Purposes have not been finalized. We suggest that the rates of hall rent should be finalized so that the collection can be made as per the schedule of rent.
13. **Pariwar Devata Donation of Rs. 1,52,94,008/-** was credited to Income and Expenditure account. On verification of the said donations following discrepancies were observed.
 - Panchanam Register for the period from 1/4/14 to 31/07/14 was not produced for my verification.
 - Signatures of accountant, administrators, and executive officer were not obtained on Panchanama Register for the period from 27/8/14 to 5/9/14.
 - 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.



(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. 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.

02. Employees Provident Fund:- Balance Rs. 1,27,00,585/-

A single share of Contributions deducted from the Salralies 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 31-3-2015. 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-919 from month to month. The opening balance in the said account as on 1-4-2014 was Rs. 39,43,958/- and Closing Balance as on 31-03-2015 was Rs. 59,07,138/- that means an average balance of Rs. 49,25,548/- was un necessarily laying 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 4,43,300/- 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 expenses 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.

It was also observed that there was a difference of Rs. 17,64,128/- in the Balance of Employees provident fund account as on 31-3-15 as per the balance appearing in computer account and the balance as maintained in manual register. 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.

I would further like to suggest that instead of maintaining provident fund account with trust, the necessary provident fund registration with the **Government Provident Fund Department** should be obtained where by the employees provident fund account shall be correctly maintained and there shall be no any loss to the Trust as well as the employees.

03. Other Creditors: - Rs. 20,69,414/-

Under the other creditors Following amounts have been shown

Particulars	Amount Rs.
Suppliers Anamat	4,54,000/-
Security deposit against Rent	50,000/-
Security deposit from Building Contractor	14,00,000/-
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. 23,80,43,136.47/-

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

Particulars	Amount Rs.
Immovable Properties	13,04,60,753/
Vehicles	6,71,199/-
Gold and Silver	6,82,99,332/-
Plant and Machinery, Computers, Electrical Equipments	3,86,11,852/-
Furniture and other Assets	
Total	23,80,43,136/

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

- 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.
- Fixed Assets Register as required to be maintained by the Charitable Trust under the Bombay Public Trust Act was not maintained.
- An assets under the Name "**Kayam Samaa**" 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.
- e. **Balance of Rs. 59,39,074/-** under the head “**Mahavastra Bhet Vastu**” under other Assets Was shown as on 31-3-2015, 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 31-3-15 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.
- 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.

05. Investments:- Rs. 94,90,49,401/-

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.

06. Deposits:- Rs.6,81,832/-

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	6,52,487/-
02	Yatra Phone Deposits	36000/-
03	Gas Deposit	9000/-
04	M.T.D.C Deposits	30,000/-



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.

07. Loans and Advances:- Rs. 1,12,88,402/-

Total Loans and Advances as on 31-3-15 comprises following amount of advances.

Sr. No.	Particulars of Advances	Amount Rs.
01	Advance for Expenses	6,76,540/-
02	Amounts recoverable from Staff	35,572/-
03	Tax Deducted at Source (TDS) Recivables	59,15,844/-
04	Staff Advance	2,36,000/-
05	Diwali Advance to Staff	2,09,050/-
06	Loans to staff against Provident Fund	37,26,520/-
07	Old Balance in Staff Provident Fund	4,88,836/-

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

- Advance for expenses includes advance paid to **Equal Business Pvt. Ltd. Rs. 5/- lacs**. Advance of Rs. 4/- was reported to be paid on **16-5-13** towards 75% advance of cost of Development of Software for the purpose of **Online Darshan Booking and donation**. Rs. 100000/- advance was paid on **20/02/15**; however details of status of work for which the advance was made could not be verified being necessary work progress report were not on record.
- Out of total Advance of Rs. 8,75,000/- made to **Adarsh Engineers** from time to time for different type of construction and building repairs works, bills for Work done for Rs 5,75,000/- was received up to 31-3-2015/-. Balance amount of **Rs 3,00,000/-** was still outstanding from him, but details of work against which the advance is outstanding was not mad available. The necessary work **report/ Bills** should be obtained from the contractor and the advances should be transfer to respective expenses.



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

Sr. No.	Name of the persons	Amount Rs.
01	Upadhye	6000/-
02	M.V. Kate	6000/-
03	Sadashiva Gaikwad	10,000/-
04	Salve	4500/-
05	Subhash Chavan	33,000/-
	Total	59,500/-

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 would like to 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.

- d. **Amount recoverable from Staff Rs. 35,572/-** was pending for recovery for more than three years. The details of the same were not available on record. Most of the staff in who's names the advances were appearing had already left the Job. Hence the said advances could not be said to be recoverable. Hence the amount which may not be recovered should be written off to Income and Expenditure Account.
- e. **The Amount of Tax Deducted at Source (TDS) Rs. 59,51,456/-** is receivable for a period **more than 5 years**. It is surprising 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 pretice 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.
- f. **Out of the staff advance of Rs. 2,36,000/- out standing** in name of various staff an advance of Rs. 68,000/- was out standing in the name of **Dhananjay Kokila**. It comprises of Advance given to him in **October 2013 Rs. 46,000/-** towards ladu Prasad Work. A fresh advance of **Rs. 25,000/-** was given to him on **20/05/14** without obtaining details of expenses incurred against the old advance. Out of the total advance of Rs. 71,000/- he had submitted details of expenses of Rs. 3,000/- only on **8/8/14** and **remaining balance of Rs. 68,000/-** was outstanding till the date of audit. Reason for non submission of expenses details was unexplained. Actually, it is quite necessary that a policy should be framed in the respect of Advances to be given for the expenses and a specific time period within which details of expenses should be submitted against advance received by any staff should be fixed. If he fails to submit the details of expenses within the stipulated time, the amount of advance should be recovered from his salary. It should be strictly followed that fresh advance to any staff should not be given unless and until the details of expenses against the old advance is submitted by him. We recommend that the said amount of Rs. 68,000/- should be immediately recovered from **Dhananjay Kokila**.
- g. **An Advance of Rs. 1,00,000/-** was paid to **Rajendra Subhedar** on **23-02-15/-** for carrying out repair work at ladu Department and an amount of Rs. 45,000/- was paid to him on **24-3-15** for the purchase of Agro Net. However he had not submitted any details of expenses up to **31-3-15**. On further verification it was observed that on **23-6-15** he had submitted account for expenses of Rs. 45,000/- and the balance of Rs. 1,00,000/- was returned by him on **2-2-16**. It is surprising to note that if the expenses against advance of Rs.1,00,000/- paid on **23-2-16** was not incurred by him , why the amount was not refunded in the month in which advance



was issued. How the management failed to enquire the details of advance of such a huge amount outstanding from him for the entire one year. From the nature of transaction it is beyond doubt that the advance of Rs. 1,00,00/- was utilized by him for his personal purposes for entire period of one year hence it should be made liable to pay interest on Rs. 1,00,00/- at the prevailing rate of interest on Fixed Deposit. The Accounts department should be instructed to submit the report of the outstanding advances from any person in each month to the management for necessary verification and suitable action towards the recovery of the same.

- h. An old advance of Rs. 10,000/- was out standing from Hiten Asar and Rs.8000/- from Dasharth Koli. 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. 2,09,050/- was outstanding as on 31-3-15. 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	Abumanyu Kshirsagar	3700
02	Ashok Pawar	600
03	Indubai Gaikwad	300
04	Indubai Misal	600
05	Uday mahadeokar	1650
06	Eknath Pipelnelkar	2400
07	Kamal pawar	2100
08	Kalawati Saluke	750
09	Kiran Koakare	600
10	Gawalnbai Panchwad	1050
11	Chaya Gawkare	2550
12	Dattatrya jadhav	150
13	Dattatraya haridas	150
14	Dilip Dashputre	2100
15	Dilip Pandhe	3000
16	Narayn Khoje	150
17	Pandurang badave	400
18	Pundlik Sangitrao	600
19	Mathurabai Suratkar	450
20	Manik bhosale	1800
21	Manik Misal	3600
22	Ramchandra Kulkarni	150
23	Ramchandra Shinde	1500
24	Vasant Raut	900
25	Vaman kamble	900
	Total	32150

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. 37,26,520/- was outstanding from Staff as on 31-3-2015. 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

It was the responsibility of the accounts department to be recover the Loan Installments from the monthly salary payable to the respective staff; however the same was not recovered.

- 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.
- l. Among the **Bank Balances** in various bank accounts a heavy balance were kept in the account of **Central Bank A/C No. 63 and A/C No. 919**. The Average balance in the A/C No 63 was **Rs.51.87 Lacs** and in A/C No 919, the average bank balance was **Rs. 49.25/-**. 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. 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.



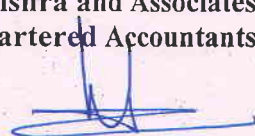
- c. There is proper control over day to day financial transactions but in order to overcome some of the discrepancies in day to day working as reported in our audit report it is necessary to appointment of qualified professional staff to look after day to day financial matters and control thereof by 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 :- 24/03/2016.


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



श्री.विठ्ठल रूक्मिणी मंदिरे समिती, पंढरपूर

लेखा परिक्षण अहवाल सन २०१४-२०१५ मधील आक्षेपावरील अनुपालन अहवाल

अ. क्र.	आक्षेप	अनुपालन अहवाल
(१)	(२)	(३)
१	पूर्वीच्या प्राधिकृत हिशेबनीसांनी दिलेल्या अहवालानुसार कर्मचाऱ्यांवरील जबाबदाऱ्या व कर्तव्ये निश्चित केलेली नसल्यामुळे अंतर्गत व्यवस्था व्यवस्थित नाही.	मंदिर समितीच्या आस्थापनेवरील कार्यरत असलेल्या सर्व कर्मचाऱ्यांच्या सेवा संरक्षित करण्याच्या दृष्टीने २७० पदांचा आकृतीबंध राज्य शासनाकडे मंजुरीसाठी पाठविण्यात आला होता. त्यानुसार मा. राज्य शासनाने २७० पदांचा आकृतीबंध मंजूर केला आहे. सदर मंजूर आकृतीबंधावर कार्यवाही करून मंदिर समितीकडील सर्व कर्मचाऱ्यांच्या सेवा नियमित केलेल्या आहेत. त्याप्रमाणे त्यांच्या जबाबदाऱ्या व कर्तव्ये निश्चित करण्यात आलेल्या आहेत. त्यानुसार मंदिराचे व्यवस्थापन चांगल्या पध्दतीने होत आहे. तसेच यशदा, पुणे यांचेकडून कर्मचाऱ्यांना लवकरच प्रशिक्षण देण्यात येत

		आहे.
२	अधिकृत व्यक्तीमार्फत वेळोवेळी विविध विभागांचे भांडार पडताळणी केली गेली पाहिजे व प्रत्यक्ष माल व पुस्तकी माल याची पडताळणी करून समितीस याबाबत सूचीत केले गेले पाहिजे.	श्री. विठ्ठल रूक्मिणी मंदिरे समिती, पंढरपूरच्या दि. १०/०९/२०१९ रोजीच्या सभेतील निर्णयान्वये समितीचे अधिकारी व वरिष्ठ कर्मचारी यांचे पथक नियुक्त करण्यात आले आहे. या पथकाकडून समितीकडील विविध विभागांचे भांडार पडताळणी करण्याचे काम सुरू आहे.
३	लाडू विभागामध्ये अनेक मोठ्या विसंगती निदर्शनास आल्या आहेत. त्या सर्व बाबत सविस्तर अनुपालन व निर्मूलन करणे आवश्यक आहे.	लेखा परिक्षकांच्या अहवालानुसार ज्या काही विसंगती निदर्शनास आल्या होत्या त्या दुरुस्ती करून त्याची पूर्तता करण्यात आली आहे. तसेच आमंलात आणलेली सुधारित पध्दत कायम स्वरूपी वापरण्यात येत आहे.
४	फोटोविक्री विभागामध्ये देखील विसंगती आढळल्या आहेत. सदर आक्षेपांचे देखील सविस्तर अनुपालन सादर करावे.	लेखा परिक्षकांच्या अहवालानुसार ज्या काही विसंगती निदर्शनास आल्या होत्या त्या दुरुस्ती करून त्याची पूर्तता करण्यात आली आहे. तसेच आमंलात आणलेली सुधारित पध्दत कायम स्वरूपी वापरण्यात येत आहे.

५	देणगी पेटीतील जमा ती उघडण्याची वेळ, तारीख तसेच रोख रक्कम मोजण्यास लागलेला अवधी इ. बाबत नोंदी केलेल्या नाहीत.	देणगी पेटीतील जमा उघडण्याची वेळ, तारीख तसेच सदर जमा मोजण्यास लागलेला अवधी इ. बाबतच्या नोंदी घेण्यास सुरूवात करण्यात आली आहे.
६	सोने चांदी विभागामध्ये ठेवण्यात आलेल्या मौल्यवान वस्तू नॉर्मल कपाटात ठेवले आहे. त्या करीता दुहेरी चावी असलेले कपाट/सेफ असणे आवश्यक आहे. सीसीटीव्ही कार्यन्वीत नाही. तसेच मौल्यवान वस्तूंचा विमा उतरविलेला नाही.	सोने चांदी दागिने स्टॉग रूममध्ये ठेवण्यात आलेले आहेत. तसेच सदर रूममध्ये सीसीटीव्ही, बायोमेट्रीक, अलार्म अशा प्रकारच्या प्रणाली बसविण्यात आलेल्या आहेत. तसेच सदर मौल्यवान वस्तूंचा विमा उतरविण्याबाबत तातडीने कार्यवाही सुरू करण्यात आली आहे.
७	मनिऑर्डरद्वारे प्राप्त होणाऱ्या देणग्याची अंतर्गत नियंत्रण प्रक्रिया असणे आवश्यक आहे.	सन २०१९-२० पासून मनिऑर्डरद्वारे प्राप्त होणाऱ्या देणग्याची रक्कम दोन विभागा प्रमुखाकडून स्वीकारण्याची प्रक्रिया सुरू करण्यात आली आहे. याबाबत पोस्ट कार्यालयास पत्रव्यवहार करण्यात येईल.
८	आयकर बाबत असलेल्या विसंगतीवर कार्यवाही करावी.	लेखा परिक्षण व लेखा परिक्षकांची नियुक्ती मा.धर्मादाय आयुक्त व मा. राज्य शासनाकडून वेळेत न झाल्यामुळे

		<p>आयकर विवरणपत्र वेळेत दाखल झाले नाही. तथापि लेखा परिक्षण अहवाल प्राप्त झाल्यानंतर तातडीने आयकर विवरणपत्र दाखल केले आहे आणि आयकर बाबतची विसंगती दुर करण्याची प्रक्रिया राबविण्यात आली आहे.</p>
९	<p>पूर्वीच्या प्राधिकृत हिशेब तपासणीसाठी खालीलप्रमाणे शेरे त्यांच्या अहवालात दिले आहेत.</p>	
	<p>कर्मचाऱ्यांवरील जबाबदाऱ्या व कर्तव्ये निश्चित केलेली नसल्यामुळे अंतर्गत व्यवस्था व्यवस्थित नाही.</p>	<p>मंदिर समितीच्या आस्थापनेवरील कार्यरत असलेल्या सर्व कर्मचाऱ्यांच्या सेवा संरक्षित करण्याच्या दृष्टीने २७० पदांचा आकृतीबंध राज्य शासनाकडे मंजूरीसाठी पाठविण्यात आला होता. त्यानुसार मा. राज्य शासनाने २७० पदांचा आकृतीबंध मंजूर केला आहे. सदर मंजूर आकृतीबंधावर कार्यवाही करून मंदिर समितीकडील सर्व कर्मचाऱ्यांच्या सेवा नियमित केलेल्या आहेत. त्याप्रमाणे त्यांच्या जबाबदाऱ्या व कर्तव्ये निश्चित करण्यात</p>

		आलेल्या आहेत. त्यानुसार मंदिराचे व्यवस्थापन चांगल्या पध्दतीने होत आहे. तसेच यशदा, पुणे यांचेकडून कर्मचाऱ्यांना लवकरच प्रशिक्षण देण्यात येत आहे.
	कर्मचाऱ्यांना देण्यात आलेल्या आग्रिमापैकी रु.१७३०१२/- रुपयाची वसुली कर्मचारी निवृत्त झाल्यामुळे झालेली नाही.	सदर कर्मचाऱ्यांकडून वसुली करून घेण्याची कार्यवाही चालू आहे.
	कर्मचाऱ्यांच्या भविष्य निर्वाह निधीची रक्कम अद्यापही संस्थेच्या खात्यात आहे. सदर रक्कम स्वतंत्र खात्यात ठेवण्यात यावी.	कर्मचारी भविष्य निर्वाह निधीचे स्वतंत्र खाते आहे. सदर खात्यावर भविष्य निर्वाह निधी जमा करण्यात येत होता. सदरचे बँक खाते सेट्रल बँक ऑफ इंडीया, पंढरपूरमध्ये आहे. तसेच मंदिर समितीच्या आस्थापनेवरील सर्व कर्मचाऱ्यांची भविष्य निर्वाह निधीबाबत ऑनलाईन पध्दतीने खाती उघडून त्यांचे खाते क्रमांक प्राप्त करून घेवून दि.२९/११/२०१६ पासून भविष्य निर्वाह निधीची कपात करून व मंदिर समितीची १२ टक्के रक्कम अशी भविष्य निर्वाह निधीकडे भरणा करण्यात येत आहे.

	<p>काही मालमत्ता समितीच्या नावावर नाही याबाबत समितीने कार्यवाही करणे आवश्यक आहे. काही मालमत्तेचा ताबा कायदेशीर बाबींमुळे समितीकडे नाही. त्यामुळे खात्यात दिसून येत नाही.</p>	<p>समितीमार्फत देवस्थानच्या जमीनीचे व्यवस्थापन करण्यासाठी स्वतंत्र विभाग निर्माण करण्यात आलेला आहे. त्यासाठी एका सेवा निवृत्त नायब तहसिलदार यांची नेमणूक करण्यात आलेली आहे. त्यांचे मार्फत देवस्थानच्या जमीनीच्या शेतजमीनींची माहिती घेणे, सातबाराला समितीचे नाव दाखल करणे, शेतजमीनीचा ताबा घेणे, ताब्यात घेतलेल्या शेतजमीनी शेतकऱ्यांना कसण्यासाठी भाडेपट्ट्याने देणे ही कामे मोठ्या प्रमाणात सुरू करण्यात आलेली आहेत.</p>
	<p>मालमत्तेवर घसारा दर्शविण्यात आलेला नाही.</p>	<p>आयकर कायद्यानुसार मालमत्ता खरेदी केल्यानंतर त्याचे कलम ११(१)(ए) च्या अंतर्गत संपूर्ण कपात मिळत असल्या कारणाने आतापर्यंत मालमत्तेवरील घसाऱ्याची तरतूद केलेली नाही. परंतु आपल्या सुचनेनुसार जर घसाऱ्यांची तरतूद करणे बंधनकारक असेल तर, मालमत्तेचे मुल्यांकन करून यापूढे घसाऱ्यांची तरतूद</p>

		करण्यात येत आहे.
	सर्वे.नं.२३९२ मधील ३२९४.३चौ.फु.जागा ज्यावर मंदिर आहे. ती संस्थेच्या लेख्यामध्ये आढळून येत नाही. तसेच तुकाराम भवन व दर्शनमंडप बांधण्यात आलेली जागा सुध्दा संस्थेच्या लेख्यामध्ये दिसून येत नाही.	सर्वे नं.२३९२ मधील ३२९४.३चौ.फु. जागा मंदिर समितीच्या नावे नसल्याने संस्थेच्या लेख्यामध्ये दिसून येत नाही. सदरची जागा मंदिर समितीच्या नावाने करणेबाबत कार्यवाही करून त्याची नोंद समितीच्या लेख्यामध्ये करून घेण्यात येत आहे.
	दिलेल्या ठेवी कायम होण्याचे अधीन आहेत.	मंदिर समितीच्या निधीमध्ये वेगवेगळ्या प्रकारच्या सुरक्षा ठेवी अनामती स्वरूपात जमा होत आहेत. तसेच समितीच्या काही ठेवी गुंतवणूक स्वरूपात बँकामध्ये गुंतवल्या जातात. त्यामुळे कोणत्या ठेवी कायम होण्याचे अधीन आहेत याचा बोध होत नाही.
१०	तरी लेखा परिक्षकांनी दिलेले वरील सर्वसाधारण आक्षेपासह (बी) नविन भक्तनिवास बिल्डींगचे बांधकाम (सी) जमा खर्चाबाबत (डी) बॅलन्स शीट मध्ये नमूद केलेल्या सर्व आक्षेपांचे सविस्तर अनुपालन सादर करावा.	याबाबत सविस्तर अनुपालन अहवाल खालीलप्रमाणे आहे.
(A) General Observations		

	<p>It was observed that system of internal control and internal check was not up to the mark. 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.</p>	<p>सद्यस्थितीत विविध विभागांचे स्टॉक रजिस्टर तपासून मगच बिले अदा केली जातात. लाडू प्रसाद, अन्नछत्र, फोटो विक्री केंद्र इ. येथील साहित्य मागणी करणेपूर्वी शिल्लक साठा तपासून त्यानंतर पुढील मागणी नोंदवली जाते. साहित्याची आवक, खर्च इ. तपासणी केली जाते. नियमित अहवाल विभाग प्रमुखांकडून घेतला जातो. लाडूप्रसाद विभाग, अन्नछत्र विभाग, फोटो विक्री केंद्र, देणगी विभाग इ. विभागांची बिले अदा करण्यापूर्वी Stock Register वेळोवेळी तपासून त्यानंतर संबंधित विभागांची बिले अदा केली जातात.</p>
	<p>It was observed that Quantitative Stock Register of material was maintained at Annachatra Department; however the entries of inward outward of various consumable food grains and material were not properly recorded from time to time. The consumption of materials shown in the register was 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.</p>	<p>लेखापरिक्षणात दिलेल्या सूचनांनुसार अन्नधान्याचे स्टॉक रजिस्टर दररोज ठेवून त्यावर मंदिर समितीचे व्यवस्थापक यांचेकडून तपासणी करून प्रमाणित करणेत येत आहे. तसेच किराणा माल व इतर साहित्य खरेदीपोटी करण्यात आलेल्या खर्चाच्या नोंदवहया संबंधित विभाग प्रमुखांकडून सद्यस्थितीत ठेवण्यात आलेल्या आहेत व त्या प्रमाणित करण्यात येत आहेत. सद्यस्थितीत अन्नछत्र विभागाचे स्टॉक रजिस्टर माहे सप्टेंबर २०१६ पर्यंत प्रमाणित करण्यात आलेले आहे व त्याची प्रत सोबत सादर करण्यात आलेली आहे.</p>
	<p>The stocks of inventory of Gas Cylinders were not properly maintained. Entries of inward and consumed quantities of cylinders were not recorded in stock register on timely basis. It was also observed that the Cash Receipts of purchases of cylinder were</p>	<p>सन २०१४-१५ मध्ये स्टॉक रजिस्टर ठेवण्यात आले आहे. माहे ऑगस्ट २०१४ पासून आवक, खर्च, शिल्लक इ. नोंदी ठेवण्यात आलेल्या आहेत. तसेच</p>

	<p>not proper. The same were hand written by the delivery boy of Gas Agencies and on many occasion the same were undated and unsigned. Hence it could not be said that the purchases of gas cylinder shown as per account are correct. Before sanctioning the Bills of Gas Cylinders, nobody had verified the consumption of the same from the Stock Register.</p>	<p>त्यावेळी रोख पावती ही संगणकीकृत नसल्लामुळे हस्तलिखित घेण्यात येत होती. सदर बाब गॅस एजन्सीशी संबंधित आहे. मात्र सन २०१५ पासून संगणकीकृत पावत्या घेण्यात येत आहे. तसेच स्टॉक रजिस्टर तपासल्या शिवाय गॅस सिलिंडरची बिले अदा केली जात नाहीत.</p>
	<p>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.</p> <p>In respect of the gas cylinder purchase we suggest 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 so that there shall be no any discrepancies in purchases of gas cylinder.</p>	<p>सदर गॅस एजन्सी क्रेडीट अकॉंट काढण्यास राजी नाही. त्यांचे सर्व व्यवहार रोखीने असल्याने सदर एजन्सी धनादेशाद्वारे रक्कम स्विकारत नाही अथवा त्यानुसार गॅस सिलिंडर पुरवठा करण्यास राजी नाही. लाडू विभाग व अन्नछत्र विभागासाठी सातत्याने गॅस सिलिंडरची आवश्यकता असल्याने अॅडव्हान्स अदा करून गॅस सिलिंडर घेतले जातात. याबाबत कार्यालयाचे पत्र क्र. लेखा/कावि/४३४/२०१६ दिनांक ०१/०८/२०१६ अन्वये संबंधित गॅस एजन्सीला पत्र निगमित करण्यात आले आहे. त्यानुसार उधारीने गॅस सिलिंडर खरेदी करून मासिक बिल अदा केले जाते.</p>
	<p>In respect of the Ladu Section some of the major discrepancies in procedural part have been reported as under.</p>	
	<p>one 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 and signed by the head of the department of Ladu Department.</p>	<p>मंदिरामध्ये येणारे व्हि. आय. पी. अनेकदा अचाकन आल्यानंतर त्यांना लाडू प्रसाद देणेसाठी मागणीपत्र तयार करून लाडू विक्री केंद्रावर देण्यात येते. मात्र जर अधिकारी उपस्थित नसल्यास व लाडू प्रसाद देणे आवश्यक असल्यास तातडीची बाब म्हणून लाडू प्रसाद</p>

		दिला जातो. मात्र नंतर त्यावर अधिका-यांची स्वाक्षरी घेण्यात येते. यापुढेही संबंधित अधिकाऱ्यांच्या स्वाक्षरी शिवाय प्रसाद दिला जाणार नाही याची दक्षता घेतली आहे.
	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.	व्हि आय पी पाहुण्यांना देण्यात येणाऱ्या लाडू प्रसादाची दैनंदिन नोंद घेणेबाबत लाडू विक्री केंद्रामधील कर्मचाऱ्यांना सुचना दिलेल्या आहेत. याबाबत संबंधित कर्मचाऱ्यांना कार्यालयाचे पत्र क्र. लेखा/कावि/५२६/२०१६ दि.२०/०९/२०१६ अन्वये सूचना दिलेल्या आहेत. त्यानुसार कार्यवाही करण्यात येत आहे.
	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. For example on 24-4-14 the Sale Sheet of Raghu Shinde was not found on record. The inward, outward and closing stock entry for the said date was not found to be made in the register. Hence the collection of Rs. 8750/- shown in collection register on that particular date could not be verified. The same could not be said to be proper and correct for want of necessary records. We suggest that the person at the sale counter should compulsorily prepare the sale sheet for each day and record outward 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.	सद्यस्थितीत लाडू प्रसाद विक्रीचा तक्ता तयार करून मगच विक्री रक्कम रोखपाल यांचेकडे जमा करण्यात येते. तसेच लेखापरिक्षणातील सूचनेनुसार लाडू प्रसाद स्टॉक रजिस्टर वेळोवेळी तपासून मगच रोखपाल यांचेकडे भरणे करण्यात येईल. याबाबत संबंधित विभाग प्रमुख, रोखपाल व सहा. लेखाधिकारी यांना कार्यालयाचे पत्र क्र. लेखा/कावि/५२१/२०१६ दि.२०/०९/२०१६ अन्वये सूचना दिलेल्या आहेत.

It was also observed that there was clerical error in recording of total quantity of sale and amount ins daily sale register as per the actual collection and that of recorded in stock register. For example

On 29/10/2014 the opening quantity as per stock register of Laddu maintained by Mohan Ausekarwas 21500/- nos. However actual opening Balance should be 22000/- as per the closing Balance of 28/10/2014. Hence 500 Nos. of Laddu was shown short by Ausekar in his stock register. Hence an amount of 500/- laddu should be recovered from Ausekar towards shortage in stock.

As per the stock register of Manik the closing stock as per stock register on 13/02/2016 was 2500/- Nos. of RajgiraLaddu. However on physical verification of stock on that day there were only 1350/- Nos. of Rajgiraladu in physical stock. On enquiry of the difference in stock, it was reported by him that stock,of 1350/- even though ordered and recorded in' stock register on 13/01/2015, was not physically issued by the Laddu Distribution department till the 13/02/16 i.e. on date of physical verification of stock. It clearly indicates that the entry in stock register was made without actual receipt of goods by the concerned staff. We suggest that the necessary enquiry should be made with the concerned staff of distribution department whether the said order was pending with

मोहन औसेकर यांचे दि.२८/१०/२०१४ चे स्टॉक रजिस्टरनुसार अखेर शिल्लक हा २३५०० असून दि. २९/१०/२०१४ चा आरंभ शिल्लक हा २३५०० लाडू, विक्री ३५०० लाडू दाखविला आहे. मात्र प्रत्यक्षात २००० लाडू विक्री झाला असून त्यानुसार अखेर शिल्लक २१५०० येते. मात्र नजरचुकीने तो २२००० दर्शविला आहे. त्यापुढील दिवसाचा आरंभ शिल्लक २१५०० असल्याने यामध्ये कोणतीही चुक झालेली नाही.

या कार्यालयाचे पत्र क्र. लेखा/कावि/४३३/२०१६ दिनांक ०१/०८/२०१६ अन्वये श्री. माणिक यादव यांचेकडून खुलासा मागविण्यात आला आहे. त्यांचे दिनांक ०६/०८/२०१६ चे पत्रानुसार लाडूप्रसाद विभाग प्रमुखांनी नजरचुकीने जास्त संख्येचे परमीट दिल्याने १३५० लाडूचा फरक असल्याचे खुलाश्यात नमुद केले आहे. यामध्ये जास्त लाडू प्राप्त झाले नसल्यामुळे व नजर चुकीने जास्त संख्या नोंदल्याचे नमुद असल्याने वसुली करणेची आवश्यकता नाही.

	<p>them from 13/01/2015 and the person at counter should be strictly instructed that the entry in stock register should be strictly made only after the receipt of goods.</p>	
	<p>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.</p>	<p>संबंधित विभागप्रमुख व सहाय्यक लेखाधिकारी यांना लाडू स्टॉक येथील स्टॉक रजिस्टर, विक्री तक्ता दररोज लिहिण्याबाबत सूचना दिलेल्या आहेत. तसेच रोखपाल यांनी दररोज विक्री तक्ता तपासून मगच भरणा घेणेबाबत सूचना दिल्या आहेत. याबाबत संबंधित कर्मचाऱ्यांना कार्यालयाचे पत्र क्र. लेखा/कावि/५२१/२०१६ दिनांक २०/०९/२०१६ अन्वये सूचना दिलेल्या आहेत.</p>
	<p>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.</p>	<p>लाडू विक्री केंद्रामधील कर्मचा—यांना लाडू वाटप करणेपूर्वी परमिट दिले जाते. त्यामध्ये किती लाडूंचे त्यांना वाटप केलेले आहे त्याचा स्पष्ट उल्लेख असतो. त्यानुसार संबंधित कर्मचारी त्यांचे स्टॉक रजिस्टरमध्ये आवक नोंदवून त्यानुसार पुढील विक्री व शिल्लक नोंदवतात. कर्मचा—याची शिफ्ट बदलली तरी परमिटनुसार प्राप्त लाडू संख्येनुसारच नोंदी घेतल्या जात असल्याने त्यामध्ये त्रुटी उद्भवत नसल्याचे विभाग प्रमुख यांनी मौखिकरित्या कळविले आहे.</p>
	<p>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.</p>	<p>लाडू स्टॉक रजिस्टरमधील प्रत्येक पृष्ठावर क्रमांक नोंदविण्यात आले आहेत. तसेच कोणतेही पृष्ठ रिकामे राहणार नाही याची दक्षता घेण्यात आली आहे. याबाबत लाडूविक्री केंद्रामधील संबंधित कर्मचाऱ्यांना या कार्यालयाचे पत्र क्र. लेखा/कावि/५२३/२०१६ दिनांक</p>

	<p>Ladu Stock of Mohan Ausekar in charge of Sale counter at west door was physically verified by me on 13/2/16. On verification of quantity stock, it was observed that stock of Bundiladuas on date as per stock register was 20,000/- Nos, however on physical counting there were only 9750/- Nos. of ladu in hand. Hence there was a difference of total 10250/-Nos, of ladu the value of which work out to be Rs. 51250/- It clearly indicates that the sale of ladu to the extent of Rs. 51250/- was neither recorded in the books nor shown in daily Sale sheet. The said collection amount was not deposited with cashier but kept by the respective staff with him. On necessary enquiry with the concerned staff about the cash against the shortage in stock_ he produced some of the expenses voucher against which he has paid advances to the concerned officer out of cash collected from sale of ladu. The said vouchers amount was Rs. 23436/- against which cash were not recovered from the respective officer. However from the available records the said facts could not be verified. In my opinion the staff Mohan Ausekar had purposefully not recorded the sale of ladu in his stock register and misappropriated the cash recovered from unaccounted sale. We suggest that detail verification of records maintained by him for entire period of 14-15 and 15-16 should be made and appropriate action should be taken for misappropriation of cash and concealment of facts. From the said incidence it is proved beyond doubt that there is totally lack of internal control and working procedure of the Various Sales Counters of the Temple. It is quite necessary that proper internal control procedure should be implemented in the working of each of the Departments.</p>	<p>२०/०९/२०१६ अन्वये सूचना दिलेल्या आहेत. सदर बाबतीत श्री. जी.डी. खुर्द, सहाय्यक लेखाधिकारी यांना पत्र निर्गमित करून श्री. मोहन औसेकर यांनी सन २०१४-१५ व २०१५-१६ मध्ये ठेवलेल्या स्टॉक रजिस्टरची तपासणी करणेबाबत आदेश दिलेले आहेत. तसेच सहाय्यक लेखाधिकारी यांनी लाडू प्रसाद स्टॉलचे स्टॉक रजिस्टर दररोज तपासणी करणेबाबत सूचना दिलेल्या आहेत. त्यानुसार श्री.खुर्द, सहा. लेखाधिकारी यांचे पत्र दिनांक ०५/०८/२०१६ अन्वये १०२५० नग लाडू कमी दिसून आले, कारण त्यापोटी येणारी रक्कम तातडीच्या खर्चासाठी लाडू विक्री केंद्रामधून देण्यात आलेली आहे. मात्र त्यानंतर सदर रक्कम रोखपाल यांचेकडून श्री.औसेकर यांनी परत घेवून १०२५० लाडूची विक्री दाखवली आहे. सदर विक्री प्रत्यक्षात झाली असल्याने व स्टॉक रजिस्टर, परमिट बुक प्रमाणे सदर विक्री बरोबर असल्याचे सहा. लेखाधिकारी यांनी तपासले असून यामध्ये कोणत्याही प्रकारची अनियमितता झालेली नाही.</p>
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	<p>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 gloze, mask, etc were observed not to be complied by the contactors.</p>	<p>सद्यस्थितीत लाडू विभागामध्ये स्वच्छता कर्मचारी दररोज सदर जागा स्वच्छ ठेवतात. तसेच कर्मचारी हातमौजे, अॅप्रॉन, मास्क इ. साहित्य वापरतात त्यामुळे सदर विभागात अस्वच्छता दिसून येत नाही. याबाबत संबंधित विभाग प्रमुखांना या कार्यालयाचे पत्र क्र. लेखा/कावि/५२४/२०१६ दिनांक २०/०९/२०१६ अन्वये सूचना दिलेल्या आहेत.</p>
	<p>Insurance was not obtained for the material lying in stock. We suggest that necessary Insurance for stock laying at all the department should be obtained to meet out the loss due to unforeseen events.</p>	<p>सदर बाबतीत मंदिर समितीपुढे विषय ठेवून त्याबाबत पुढील योग्य ती कार्यवाही करणेत येईल.</p>
	<p>Actual consumption of material in Ladu 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.</p>	<p>लाडू विभागात दररोज होणारी आवक, खर्च, शिल्लक लाडू नग इ. चे रजिस्टर सुरुवातीपासून ठेवले असून, दररोज अद्ययावत करण्यात येते. तसेच सहाय्यक लेखाधिकारी व विभागप्रमुख यांना सदर सर्व रजिस्टर दररोज तपासणेसाठी सुचना दिलेल्या आहेत. याबाबत लाडूविक्री केंद्रामधील संबंधित कर्मचाऱ्यांना या कार्यालयाचे पत्र क्र. लेखा/कावि/४२३/२०१६ दिनांक २७/०७/२०१६ अन्वये सूचना दिलेल्या आहेत.</p>
	<p>In the Photo Sale Department also there is lack of Internal Control. The records maintained at the . Sales Counters are not proper. Proper entries are not made in stock register on day to day basis. 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</p>	<p>१) श्री दत्तात्रय इंगळे यांनी सन २०१४-१५ मध्ये केलेली फोटो विक्री, प्राप्त रक्कम व भरणा केलेली रक्कम याची विक्री स्टॉक रजिस्टर व रोखकिर्दीनुसार तपासणी केली असता खालीलप्रमाणे रक्कमा दिसून येतात:—</p>

<p>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, some of the discrepancies observed by me during the course of audit have been reported as under.</p>									
					तारीख	स्टॉक रजिस्टर नुसार विक्री रक्कम	भरणा केलेली रक्कम	कमी भरलेली रक्कम	जादा भरलेली रक्कम
					०६/०४/२०१४	६७५/-	६००/-	७५/-	-
					१०/०४/२०१४	७७०/-	१२०/-	६५०/-	-
					२२/०५/२०१४	३००/-	३००/-	-	-
					०७/०६/२०१४	-	५७५/-	-	५७५/-
					०८/०६/२०१४	-	१७५/-	-	१७५/-
					०९/०६/२०१४	९००/-	-	९००/-	-
					२९/०६/२०१४	१२७५/-	१३२५/-	-	५०/-
					०१/०८/२०१४	६००/-	-	६००/-	-
Dattatraya Ingale	06/04/14	675/-	600/-	75/-	१७/०८/२०१४	११५०/-	६५०/-	५००/-	-
Dattatraya Ingale	10/04/14	2270/-	1620/-	650/-	०१/११/२०१४	३५०/-	२७५/-	७५/-	-
Dattatraya Ingale	22/05/14	300/-	0	300/-	एकुण		४०२०/-	२८००/-	८००/-
Dattatraya Ingale	07/06/14	0/-	575/-	575/-	<p>वरील नोंदीनुसार श्री इंगळे यांनी रु.२८००/- कमी भरणा केला असून रु.८००/- जादा रकमेचा भरणा केला आहे. त्यानुसार त्यांचेकडून रु.२०००/- रक्कमेची वसुली करण्यात आली आहे.</p>				
Dattatraya Ingale	08/06/14	0/-	175/-	175/-	<p>२) तसेच श्री शिंदे यांचे दि.१७/०८/२०१४ रोजीचा भरणा रु.९००/- असून त्याची खात्री रोखकिर्दी मधील नोंदीनुसार केली असून ती बरोबर आहे. त्यामुळे श्री. शिंदे यांचेकडून वसूली करण्याचा प्रश्न उद्भवत नाही.</p>				
Dattatraya Ingale	09/06/14	900/-	0/-	900/-					
Dattatraya Ingale	29/06/14	1675/-	1725/-	50/-					
Dattatraya Ingale	01/08/14	600/-	0/-	600/-					
Dattatraya Ingale	01/11/14	775/-	700/-	75/-					

	Shinde	17/08/14	900/-	0/-	. 900/-					
	On Verification of necessary records it was observed that Dattatraya Ingale had deposited short cash of Rs. 3050/- - against photo sale and Shindehas deposited Rs. 900/- less. The same should be recovered from the respective staff members.									
	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.					व्हि.आय.पी. व्यक्तींना मोफत फोटो दिल्यानंतर त्याची नोंद वेगळ्या रजिस्टरमध्ये यापुढे नोंद करणेत येत आहे. तसेच सदर रजिस्टर संबंधित कर्मचारी/अधिकारी यांचेकडून वेळोवेळी तपासून घेण्यात येत आहे. तसेच व्हि.आय.पी. व्यक्तींना फोटो देणेपूर्वी संबंधित विभागाकडून मागणीपत्र घेवून मगच फोटो सद्यस्थितीत दिले जात आहे. संबंधित विभाग प्रमुखांना या कार्यालयाचे पत्र क्र. लेखा/कावि/५३४/२०१६ दिनांक २३/०९/२०१६ अन्वये सुचनेप्रमाणे कार्यवाही करणेच्या सक्त सुचना दिलेल्या आहेत.				
	The Sale counter wise stock register and main stock register has been maintained but it was observed that the entries in stock register at counter were not made day to day basis. Entries in main stock register are made once in a year. Page no on stock register were not serially printed. We suggest that the stock register should be recorded on daily basis by respective staff. At the time of change of shift, he should complete the stock register before handing over the charge to another staff. The entries in main stock register should be made on daily basis on the basis of individual stock register.					याबाबतीत फोटो विक्री केंद्रावरील कर्मचारी व विभाग प्रमुख यांना सुचना दिलेल्या आहेत. त्यांचेकडून त्यानुसार अंमलबजावणी करून घेण्यात येईल. याबाबत संबंधित विभाग प्रमुखांना या कार्यालयाचे पत्र क्र. लेखा/कावि/५३४/२०१६ दिनांक २३/०९/२०१६ अन्वये सूचना दिलेल्या आहेत. सद्यस्थितीत सदर नोंदी दररोज संबंधितांकडून घेण्यात येत आहे.				
	At the time of deposit of collection of photo sale, the concerned officer should verify the stock register, Sale bill for the day and					याबाबत संबंधित कर्मचाऱ्यांकडून फोटो विक्रीचा तक्ता				

	compare the same with amount collected and then authenticate it for deposit with main Cashier.	मागवून त्याची तपासणी करून त्यानंतर रोखपाल यांचेकडे विक्री रकमेचा भरणा करण्यात येत आहे.
	Periodical physical verification of Stock should be carried out and the same should be reconciled with the necessary stock records.	स्टॉक रजिस्टर वेळोवेळी तपासले जात आहे. याबाबत संबंधित कर्मचाऱ्यांना सूचना दिलेली आहे. सद्यस्थितीत प्रत्यक्ष तपासणी करण्यात येत आहे. तसेच विभाग प्रमुखांना या कार्यालयाचे पत्र क्र. लेखा/कावि/५३४/२०१६ दि.२३/०९/२०१६ अन्वये योग्य त्या सूचना दिलेल्या आहेत.
	<p>In respect of Donation Box Collections some of the discrepancies observed by me were as under</p> <ul style="list-style-type: none"> • In respect of "Rukmini Payawaril Donation" the donation register for the period from 01/04/14 to 31/07/14 was not available for my verification. In the donation register from '16/02/14 to 31/03/15 entries of cash collection had been recorded on register; however the following details were not recorded in the register. <ul style="list-style-type: none"> ➤ 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. 	सद्यस्थितीत श्री. विठ्ठल व श्री रुक्मिणी यांचे पायावरील उत्पन्न मोजताना, उपस्थित कर्मचा—यांची नावे, स्वाक्षरी, मोजणी दिनांक, वेळ नमूद करण्यात येते. तसेच सदर मोजणी झालेली देणगीची रक्कम रोखपाल, सहाय्यक लेखाधिकारी, लेखाधिकारी व व्यवस्थापक यांचेकडून तपासणी करून ते प्रमाणित करण्यात येते. याबाबत रोखपाल यांना या कार्यालयाचे पत्र क्र. लेखा/कावि/५३५/२०१६ दि.२३/०९/२०१६ अन्वये योग्य त्या सूचना दिलेल्या आहेत.

	<p>In respect of Donation in Kind separate donation register were maintained in which the necessary recording were made from time to time, however in the books of accounts the entries of the same were not made as per the register. The accounting entries of the same were made on 31 st March of the accounting year. However we suggest that necessary accounting of donation in kind should be made from time to time as per donation receipts and registers.</p>	<p>सदर सुचनेनुसार वस्तू स्वरूपात प्राप्त देणगीची नोंद वेळोवेळी घेण्यात येत आहे. याबाबत अन्नछत्र विभाग प्रमुख व नित्योपचार विभाग प्रमुख यांना पत्र क्र. लेखा/कावि/५४१/२०१६ दि.२४/०९/२०१६ अन्वये योग्य त्या सूचना दिलेल्या आहेत.</p>
	<p>On verification of records of Gold and Silver Department following observations were made.</p>	
	<p>The accounting entries of donation received were made at the close of year only, however the same have to be accounted from time to time as per the donation receipts.</p>	<p>याबाबत संबंधित विभाग प्रमुखांना या कार्यालयाचे पत्र क्र.लेखा/कावि/५३३/२०१६ दि.२३/०९/२०१६ अन्वये सूचना दिलेल्या आहेत. त्यानुसार कार्यवाही करण्यात येत आहे.</p>
	<p>It was 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. The stock of valuable were kept in single custody with a single key, however we suggest that the same should be in Joint Custody of any of the two authorized officer.</p>	<p>श्रीचे दागिने स्ट्रॉगरूम मध्ये ठेवण्यात येत आहेत. त्याबाबत आपल्या दिलेल्या सुचनेनुसार कार्यवाही सुरू आहे.</p>
	<p>At the time of physical verification of the gold and silver, it was noticed that the alarm placed in the room was in non-working condition and there• was no any CCTV camera in the room. For the purpose of security of the valuables all necessary precautions have to be taken and the security measures should be tested from time to time.</p>	<p>सद्यस्थितीत दागिने खजिन्यात अलार्म बसविण्यात आला आहे व तो सुरू आहे. तसेच सीसीटीव्ही कॅमेरे बसविण्यात आले आहेत.</p>
	<p>The entire valuables were Uninsured. We suggest that the same should be properly and adequately insured.</p>	<p>मंदिरातील देवाचे दागिने अत्यंत अनमोल व दुर्मिळ आहेत. सदर दागिन्यांचे मुल्यांकन करणेसाठी कार्यवाही सुरू करणेत आली आहे.</p>

<p>In respect of Donation received through Money Order, it was observed that 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.</p>	<p>लेखापरिक्षणात सुचनेनुसार दररोज प्राप्त होणाऱ्या मनिऑर्डरची छायांकित प्रत काढून ती काऊंटर स्लीपला जोडण्यात येत आहे. त्यामुळे काऊंटर स्लीपवरील रक्कम व मनि ऑर्डरमधील रक्कम पडताळता होत आहे. आक्षेपातील सुचनेप्रमाणे कार्यवाही करणेची दक्षता घेतली आहे.</p>
<p>It was observed form 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.</p>	<p>मंदिर समितीच्या ताब्यातील जमिनीचे मुल्यांकन चालू बाजार भावाचे रेडिनेकरनुसार करणेत आले आहे. याबाबत मालमत्ता अधिकारी यांना या कार्यालयाचे पत्र क्र.लेखा/कावि/५४२/२०१६ दि. २४/०९/१६ अन्वये अद्यावत माहिती घेण्याच्या सूचना दिलेल्या आहेत.</p>
<p>On verification of documents relating to Filing of Income Tax Returns, following Discrepancies were observed. The Income Tax Returns of the Trust for past many years were filed very late i.e. after due date specified under Income Tax. For example due date for filing of Income Tax Return for A.Y 2011-12 was on or before 31-7-2011, however the same was filed on 09-01-2014. The</p>	<p>आयकर रिटर्न वेळेत भरण्याबाबत यापुढे दक्षता घेणेत आलेली असून देवस्थान समितीस आयकरातून सुट मिळणेबाबतचा प्रस्ताव सादर करणेत आला आहे.</p>

	<p>due date of filing of Income tax return for A.Y. 2014-15 was 31-7-14, however the same was filed on 03-02-2016. This might be one of the reasons for non issue of Income Tax Refund for last many years. I would like to suggest that the account and audit of the trust should be get completed within time so that the Income Tax Returns of the every year could be filed within the due date.</p>									
	<p>It was also observed that there was no any consistency in opting particular return form as applicable to Charitable Trust. For example the return for the financial year ended on 31-03-2011 (A.Y. 2011-12) was filed in Income Tax Return (ITR) Form 7, which was applicable for charitable Trusts, however for the financial year ended on 31-3-2014 (A.Y. 2014-15) the same was filed in ITR Form V which was applicable to person carrying on Business. Due to filing of Returns in wrong forms, the same might had been treated as defective by the Income Tax Department and it is possible that complication may arise in Income Tax Proceedings.</p>	<p>अहवाल वर्षामध्ये आयकर रिटर्न भरण्यासाठी मे.सी.एम. दोशी अॅन्ड कंपनी, सनदी लेखापाल यांची नेमणूक मंदिर समिती मार्फत केलेली होती. त्यांचेमार्फत आयकर रिटर्न दाखल केलेले आहे व यापूढे वेळेत आयकर रिटर्न दाखल करणेची दक्षता घेतली आहे.</p>								
	<p>On verification of the Minute Books of meeting of Managing Committeehold on variousDaysin the financial year under audit, it was observed that some resolutions were passed in the meetings but necessary actions for fulfillment of the same were not accomplished till the date of audit. The details of the same were as under</p> <table border="1" data-bbox="465 975 1330 1342"> <thead> <tr> <th>Page No.</th> <th>Date of Meeting</th> <th>Resolution No.</th> <th>Particulars of Resolution</th> </tr> </thead> <tbody> <tr> <td>125</td> <td>12-03-14</td> <td>05.</td> <td>Possession to be taken ofBhaktaNiwas 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</td> </tr> </tbody> </table>	Page No.	Date of Meeting	Resolution No.	Particulars of Resolution	125	12-03-14	05.	Possession to be taken ofBhaktaNiwas 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	<p>१) ठराव क्र. ५:- सर्व्हे नं. ५९ येथील आमदार निधी फंडातून बांधावयाचे भक्तनिवासासाठी जिल्हा नियोजन समिती, सोलापूर यांचेकडून निधी सा. बां. विभाग यांना वर्ग करण्यात आला होता. त्यानुसार भक्तनिवासाचे काम सा.बां.विभाग, पंढरपूर यांनी काम सुरु होते. मात्र पुढे अपुऱ्या निधीमुळे भक्तनिवासाचे ते काम अर्धवट राहिल्याने मंदिर समितीच्या ठरावानुसार उर्वरित काम मंदिर समिती स्वनिधीमधून करण्यात येणार आहे.</p> <p>२) ठराव क्र. ७(८):- सदर विषयी मंदिर समितीकडून अद्याप निर्णय झालेला नसल्याने कार्यवाही प्रलंबिल आहे.</p>
Page No.	Date of Meeting	Resolution No.	Particulars of Resolution							
125	12-03-14	05.	Possession to be taken ofBhaktaNiwas 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.	<p>३) ठराव क्र. ७(११):- सेवा विनियम तयार करून मा. राज्य शासनाकडे मान्यतेसाठी पाठविण्यात आले आहेत.</p> <p>४) ठराव क्र. १२:- यमाई तलाव येथील जमिन नगरपरिषदेच्या मालकीची असून त्यापैकी केवळ दोन एकर जमिन गोशाळेच्या मालकीची आहे. जरी ठराव झाला असला, तरी सदर जमिन शासकीय मालकीची असल्याने ती सद्यस्थितीत मंदिर समितीच्या ताब्यात नाही.</p> <p>५) ठराव क्र. १४:- सदर बाबतीत समितीने निर्णय न दिल्याने विषय प्रलंबित आहे.</p> <p>६) ठराव क्र. ३:- सदरबाबत समितीच्या बैठकीत विषय ठेवून कार्यवाही करण्यात येत आहे.</p> <p>७) ठराव क्र. ९:- सदरबाबत समितीच्या बैठकीत विषय ठेवून कार्यवाही करण्यात येत आहे.</p> <p>८) ठराव क्र. ६:- सन २०१७ पासून मंदिर समितीच्या आस्थापनेवरील सर्व कर्मचाऱ्यांना गणवेश देण्यात आला आहे.</p>
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 Gosalaland 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	
<p>I would like to suggest that necessary action may be taken towards fulfillment of decisions taken in Meeting.</p>					
<p>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.</p> <ol style="list-style-type: none"> 1. Proper internal check system was not in place. Responsibilities and duties were not well defined to ensure maker-checker concepts. 2. Advances to employees to the extent of Rs. 1,73,012/- out 					<p>१. सद्यस्थितीत लाडूप्रसाद, फोटो स्टॉल इ. विभागांकडून स्टॉक रजिस्टर अद्ययावत करून सहायक लेखाधिकारी, रोखपाल यांचेकडून तपासणी करण्यात येते. त्यानुसार पैशाचा भरणा रोखपाल यांचेकडे करण्यात येतो. तसेच देणगी</p>

<p>of the opening balance were not recovered as the concerned employees had retired. The same need to be written off.</p> <ol style="list-style-type: none"> 3. Provident fund money of employees were still continuing in the books of the trust, which 'should have been transferred to a separate trust. 4. 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. 5. 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. 6. The land admeasuring 3294.3 sq. meters. (Survey No. 2392) on which the Temple is situated, is not reflected in the books of account of the Trust. Similarly land on which TukaramBhavanis constructed and the land on which DarshanMandap is constructed is not reflected in the books of accounts. 7. Deposits given were subject to confirmation. 	<p>मोजणी करताना पंचनामा करून मंदिराचे रोखपाल, व्यवस्थापक यांचे उपस्थितीत रकमा बँकेत भरणा केल्या जातात. विविध विभागाचे बिले प्रदान करणेपूर्वी स्टॉक रजिस्टर तपासून मगच बिले अदा केली जातात.</p> <ol style="list-style-type: none"> २. सद्यस्थितीत सन २०१४-१५ पर्यंत रू. ९०४५०/- इतका अॅडव्हान्स दिसत असून त्याची वसूली करण्याकरिता संबंधितांना यापूर्वी नोटीस बजावण्यात आल्या होत्या. मात्र संबंधित व्यक्तींनी कोणताही प्रतिसाद न दिल्याने रू. ९०५४०/- अॅडव्हान्स कमी करणेबाबत मंदिर समितीच्या व्यपगत करण्याची कार्यवाही करण्यात येत आहे. ३. कर्मचाऱ्यांचे भविष्य निर्वाह निधीबाबत सनदी लेखापाल नेमून त्यांचे सल्ल्यानुसार व मा. कार्यकारी अधिकारी यांचे मान्यतेने भविष्य निर्वाह निधी लेखे मंदिर समितीच्या लेख्याहून वेगळे ठेवण्यासाठी कार्यवाही करण्यात येत आहे. ४. याबाबत जमिन विभाग प्रमुख व मालमत्ता अधिकारी यांना पत्र क्र. लेखा /कावि/५४२/२०१६ दि.२४/०९/२०१६ अन्वये सूचना दिलेल्या आहेत. त्यानुसार कार्यवाही करण्यात येत आहे. ५. स्थावर मालमत्ता यावर घसारा लागू करण्याबाबत
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		<p>सनदी लेखापाल यांचे सल्ल्याने कार्यवाही करण्याची दक्षता घेतली आहे.</p> <p>६. मंदिर, जमीन व तुकाराम भवन इ. स्थावर मालमत्तेचे मूल्यांकन करणेबाबत जमीन विभाग प्रमुख व मालमत्ता अधिकारी यांना पत्र क्र. लेखा/कावि/५४२/१६ दि.२४/०९/१६ अन्वये सुचना देवून कार्यवाही करणेत येत आहे.</p> <p>७. मुदत ठेवी वेळोवेळी नूतनीकरण करून त्याचा हिशोब ठेवला जात आहे.</p>										
(B) Observations on Construction of New BhaktaNiwas Building.												
	<p>During the year under Audit a BhaktaNiwas Building Construction contract was allotted to Synergy SKI Pvt. Ltd. on the basis of "E Tendering" procedure. Total Building Construction Contract as details given below had been allotted to the Synergy SKI</p> <table border="1" data-bbox="465 858 1294 1042"> <thead> <tr> <th>Particulars of Building</th> <th>Total Quotation for</th> </tr> </thead> <tbody> <tr> <td>Building of Group — I</td> <td>20,65,91,129</td> </tr> <tr> <td>Building of Group — II</td> <td>14,94,34,410</td> </tr> <tr> <td>Building of Group — III</td> <td>10,32,59,319</td> </tr> <tr> <td>Total Cost of Construction</td> <td>45,92,84,858</td> </tr> </tbody> </table> <p>The entire procedures of "E Tendering" for allotment of Contract of construction of Building was followed and the selection of contractor on the basis of Lowest Quotation was properly made. However 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.</p> <p>a. "All Risk Policy" of 30% amount of total work contract</p>	Particulars of Building	Total Quotation for	Building of Group — I	20,65,91,129	Building of Group — II	14,94,34,410	Building of Group — III	10,32,59,319	Total Cost of Construction	45,92,84,858	<p>New India Assurance Company यांची All Risk Policy व</p>
Particulars of Building	Total Quotation for											
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Building of Group — III	10,32,59,319											
Total Cost of Construction	45,92,84,858											

	<p>work and "Workers Compensation Risk" of all the workers appointed under the Contractor from Director of Insurance Maharashtra State Mumbai were not obtained.</p> <p>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.</p>	<p>Workers Compensation Risk घेण्यात आलेली आहे.</p> <p>या कार्यालयाचे पत्र क्र.आस्था विभाग/कावि/ ४२५/२०१६, दि. २१/०७/२०१६ अन्वये मे. बेरी आर्किटेक्ट अँड इंजिनियर्स प्रा. लि. कोल्हापूर (भक्तनिवास कामासाठी नियुक्त आर्किटेक्ट) यांना कळविण्यात आले असून, त्यांचे पत्र दिनांक ०८/०८/२०१६ अन्वये त्यांनी पूर्ण वेळ कर्मचाऱ्यांची नेमणूक केलेली आहे. तसेच सद्यस्थितीत बांधकाम कंत्राटदार यांची बिले अदा करण्यापूर्वी आर्किटेक्ट यांचेकडून करारनाम्यातील अटी शर्तीनुसार काम सुरू असल्याचे प्रमाणपत्र घेवून मगच बिल अदा केली जात आहेत. तसेच यापूर्वी आर्किटेक्ट यांना करारनाम्यातील अटी व शर्तीचे उल्लंघन केल्यामुळे मा. सभापती यांनी मंदिर समितीच्या दिनांक ०१/०९/२०१६ रोजीच्या सभेतील ठराव क्र. २७ अन्वये त्यांचे देयकातून रू. १०लाख कपात करण्याचे आदेश दिले आहेत. त्यानुसार कार्यवाही झालेली आहे.</p>
	<p>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.</p>	<p>याबाबत आर्किटेक्ट यांचे पत्र दिनांक ०८/०८/२०१६ मधील क्र. 1-C अन्वये कार्यवाही करण्यात आलेली आहे.</p>
	<p>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</p>	<p>या कार्यालयाचे पत्र क्र.आस्था विभाग/ कावि/ ४२५/ २०१६, दि. २१/०७/२०१६ अन्वये मे. बेरी आर्किटेक्ट अँड इंजिनियर्स प्रा. लि. कोल्हापूर यांना कळविण्यात</p>

	<p>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.</p>	<p>आले असून, त्यांचे दि.०८/०८/२०१६ चे पत्रान्वये सहाय्यस्थितीत आर्किटेक्ट यांचेकडून मासिक प्रमाणपत्र घेतले जात आहे.</p>																																
	<p>It was observed that Bank Guarantee as stipulated in Terms of Tender Agreement was obtained from the contractor; however the same was in name of Government of Maharashtra instead of Temple Committee. The same was returned on 5/12/2014 for the necessary correction but the corrected original copy of bank guarantee was not on record till the date of Audit. Duly corrected original copy of Bank Guarantee should be obtained and kept on record.</p>	<p>या कार्यालयाचे पत्र क्र.आस्था विभाग/कावि/४२५/२०१६, दि. २१/०७/२०१६ अन्वये मे. बेरी आर्किटेक्ट अँड इंजिनियर्स प्रा. लि. कोल्हापूर यांना कळविण्यात आले असून, त्यांनी त्यांचे पत्र दिनांक ०८/०८/२०१६ अन्वये खुलासा केला आहे व नवीन बँक गॅरंटी घेण्यात आलेली आहे.</p>																																
	<p>In respect of the Running Bills submitted by the Contractor, our observations are as under. Running Bills of Construction work details given below was submitted by the Contractor on 25-03-2016</p> <table border="1" data-bbox="465 863 1305 1246"> <thead> <tr> <th>Constru ction Wings</th> <th>Bill amount as Per Tender Rs.</th> <th>Extra Work Bill amount Rs.</th> <th>Total Bill amount Rs.</th> </tr> </thead> <tbody> <tr> <td>A</td> <td>3736614/-</td> <td>1442164/-</td> <td>5178778/-</td> </tr> <tr> <td>B</td> <td>3034506/-</td> <td>1290569/-</td> <td>4325075/-</td> </tr> <tr> <td>E</td> <td>2652301/-</td> <td>962422/-</td> <td>3614723/-</td> </tr> <tr> <td></td> <td>9423421/-</td> <td>3695205/-</td> <td>13118576/-</td> </tr> <tr> <td>C</td> <td>4140309/-</td> <td>1587169/-</td> <td>5727478/-</td> </tr> <tr> <td>D</td> <td>8375898/-</td> <td>831035/-</td> <td>9206933/-</td> </tr> <tr> <td></td> <td>12516207/-</td> <td>2418204/-</td> <td>14934411</td> </tr> </tbody> </table> <p>From the above details it can be verified that Extra work of</p>	Constru ction Wings	Bill amount as Per Tender Rs.	Extra Work Bill amount Rs.	Total Bill amount Rs.	A	3736614/-	1442164/-	5178778/-	B	3034506/-	1290569/-	4325075/-	E	2652301/-	962422/-	3614723/-		9423421/-	3695205/-	13118576/-	C	4140309/-	1587169/-	5727478/-	D	8375898/-	831035/-	9206933/-		12516207/-	2418204/-	14934411	<p>या कार्यालयाचे पत्र क्र. आस्था विभाग/कावि/४२५/२०१६ दि. २१/०७/२०१६ अन्वये मे. बेरी आर्किटेक्ट अँड इंजिनियर्स प्रा. लि. कोल्हापूर यांना कळविण्यात आले होते. त्यांचे दिनांक ०८/०८/२०१६ चे पत्रान्वये लेखापरिक्षणात उपस्थित केलेल्या सर्व मुद्यांबाबत कार्यवाही केलेले असून, सदर बांधकामात करण्यात आलेल्या जादा कामाची कारणे व कलेले बदल नमुद केलेले आहेत. तसेच त्यास मंदिर समितीच्या दिनांक ०४/०८/२०१६ च्या बैठकीतील विषय क्र. २ अन्वये मान्यता घेण्यात आलेली आहे.</p>
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	<p>Rs. 6113409/- was carried out which were not included in original Tender. Out of total Bill amount about 22% bill pertains to extra work. However it was observed that necessary procedural compliances as mentioned below were not complied for the same.</p> <ul style="list-style-type: none"> • Estimated cost of Extra Work was not submitted by the contractor. • Architects Recommendation for the extra Work to be carried out was not obtained. • Extra work order from the management Committee was not issued specifying the necessary terms and conditions of work to be executed. • Approval of management Committee for carrying out extra work was not on record. • Prior Approval of rates for Extra work was not obtained • Separate Bill for Extra work was not raised. 	
	<p>On verification of Running Bills submitted by the contractor and final bill prepared by the Architect, following discrepancies were observed.</p> <ul style="list-style-type: none"> • It was observed that there was variation in total quantity of work done against various items mentioned in Contractors Bills and that of the Architect. The quantity of work done as mentioned in contractor Bills were less however the same were taken on higher side by the architect in his approved Bills as details mentioned below 	<p>या कार्यालयाचे पत्र क्र. आस्था विभाग/कावि/४२५/२०१६ दि.२१/०७/२०१६ अन्वये मे. बेरी आर्किटेक्ट अँड इंजिनियर्स प्रा. लि. कोल्हापूर यांना कळविण्यात आले त्यांचे दिनांक ०८/०८/२०१६ चे पत्रानुसार खुलासा सादर करण्यात आला आहे. तसेच मंदिर समितीचे स्थापत्य अभियंता श्री. केतन बोंगे व श्री. भाऊसाहेब घोरपडे यांचे दिनांक ०४/१०/२०१६ चे लेखी अहवालानुसार आर ए १ (ग्रुप १ व २) साठीचे बिलापोटी अॅडव्हान्स रक्कम अदा करण्यात यावी असे समितीचे नियुक्त आर्किटेक्ट श्री. बेरी यांनी पत्राद्वारे</p>

Construction of Group- I

Constructi on Wings	Item No. of Contractor'	Quantity of work as per	Quantity of work as per	Differenc e
A	1	3042.90	3094.91	52.01
	2	3730.28	3839.74	109.46
	5	540.93	544.98	4.05
	6	347.25	348.67	1.42
	E-1	1778.61	1798.67	20.06
B	1	2517.96	2587.28	69.32
	2	1995.08	1996.50	1.42
	5	480.72	490.20	9.48

Group-II

C	5	593	656.19	63.19
	6	373	428.85	55.85
	F-1	1957	2173.51	216.51
	E-1	1957	2173.51	216.51
D	1	1511.28	1589.23	77.95
	2	1850.69	2473.94	623.25
	3	3866.26	4063.17	196.91
	6265465	298.86	299.70	0.84
			193.73	3.26
	29	771.53	775.13	3.60
	35	58.81	59.26	0.45
	80	115.73	755.75	640.02
	E-1	1024.91	992.79	-32.12
	F-1	1024.91	992.79	-32.12

कळविले होते. त्यानुसार ठेकेदारास बिलापोटी अॅडव्हान्स अदा करण्यात आला होता. सदरचे बिल ठेकेदाराकडून प्राप्त झाल्यानंतर १० ते १२ दिवसांनी आर्किटेक्ट यांनी बिलाची तपासणी केली होती. त्यानंतर आर्किटेक्ट यांनी बिल सादर करताना सदर १० ते १२ दिवसामधील झालेल्या कामांची रक्कम त्यात नमुद केलेली असल्याने बिलामधील रक्कम वाढत आहे. त्यामुळे अॅडव्हान्स दिलेली रक्कम व अंतिम रक्कम यामध्ये तफावत दिसून येते. तथापि यामध्ये संबंधित कंत्राटदार यांना अतिप्रदान झालेले नाही.

	<p>From the above chart the difference in work quantity of various work as per the Contractor Bill and as prepared by the Architect can be verified. Actually there should not be any difference in quantity of work billed by the contractor and passed by Architect, because the measurement of work should be taken in the presence of the representative of the architect and on the basis of Measurement approved by the Architect, Contractor should prepare the bills so that the actual quantity work as per contractor's Bill and that of Architect shall be one and the same.</p>	<p>मे. बेरी आर्किटेक्ट यांचे दिनांक ०८/०८/२०१६ चे पत्रान्वये सदर कामाची किंमत १०.८०टक्के कमी धरलेली आहे. त्यामुळे कामाचा निव्वळ दर रू.६५२.५०/- प्रति चौ.मी. आहे. सदर दर कंत्राटदाराच्या दरापेक्षा रू.३४.३४/- प्रति चौ.मी. इतका कमी आहे.</p>
	<ul style="list-style-type: none"> • Apart from the variation in Quantity it was also observed that there was difference in rate considered for Extra Work as per contractor and that of Architect. In case of Extra work in A wing, the contractor had considered the Quantity of work 686.84 and rate @ Rs. 1778.61/- as per item No. E-2 of his Running Bill. Where as the Architect has considered the same as Tender item and considered total Quantity of 731.50 @' 1798.67/- as per item no. F-1 of his approved Bill. Likewise in case of extra work in B wing the contractor had considered Quantity of work 686.89 and rate @ Rs. 1591.64/- as per item No. E-2 of his Running Bill. Where as the Architect has considered the same as Tender item and considered total Quantity of 731.50 @ 1630.16/- as per item no. F-1 of his approved Bill. In respect of extra work in E wing the contractor had considered the Quantity of work 686.89 and rate @ Rs. 1186.95/- as per item No. E-2 of his Running Bill. Where as the Architect has considered total Quantity of 731.50 @ 1194.01/- as per item no. E-1 of his approved Bill. • On enquiry of reason for the said variation no any satisfactory explanation could be offered either by the representative of the contractor or of the Architect. We 	<p>या कार्यालयाचे पत्र क्र. आस्था विभाग/कावि/४२५/२०१६ दि.२१/०७/२०१६ अन्वये मे. बेरी आर्किटेक्ट अँड इंजिनियर्स प्रा. लि. कोल्हापूर यांना कळविण्यात आले होते. त्यानुसार मे. बेरी आर्किटेक्ट यांचे पत्र क्र. २८२/१६२२ दि. ०८/०८/२०१६ अन्वये सदर मुद्याबाबत वरीलप्रमाणे खुलासा सादर केलेला आहे. सदर बांधकामाची किंमत १०.८०टक्के कमी धरलेली आहे. त्यामुळे कामाचा निव्वळ दर रू.६५२.५०/- प्रति चौ.मी. आहे. सदर दर कंत्राटदाराच्या दरापेक्षा रू.३४.८४/- प्रति चौ.मी. इतका कमी आहे. त्यामुळे या ठिकाणी अतिप्रदान झालेले नाही. सद्यस्थितीत आर्किटेक्ट यांचेकडून करारनाम्यातील अटी शर्तीनुसार काम सुरू असल्याचे मासिक प्रमाणपत्र आर्किटेक्ट यांचेकडून आले आहे व तदनंतर देयके अदा केलेली आहे.</p>

	<p>suggest that before approval of final bill of contractor, the architect should ask the contractor to Make necessary correction if any required in the Running Bill and then on the basis of duly corrected bill, the same should be approved for Payment.</p>	
	<p>It was also .observed that while passing the Running Bill of the Contractor for theConstruction work Group Two, the Architect had considered the value of material at site Rs. 54,86,090/- .However as per the terms of tender it was clearly mentioned that all the material at site shall be at the cost of contractor and the trust shall not be liable for the same. Hence the architect should not have considered the same in approved bill amount. An Extra Payment of Rs. 54,86,090/- was made to contractor on which the Trust had lose the interest income because if the said amount was in fixed Deposit with Bank, a considerable amount of Interest could have been earned by the Trust. There was no any documentary evidence on record to show the value of ,Stock as well as the claim of the contractor towards cost of material at site. Hence we were unable to understand on what basis the payment towards cost of material at site was approved by the Architect.</p>	<p>मे. बेरी आर्किटेक्ट यांचे पत्र क्र. २८२/१६२२ दि. ०८/०८/२०१६ अन्वये मटेरीअल अॅडव्हान्स बाबत दिनांक १२/०९/२०१६ चा प्रीबीड बैठकीमध्ये चर्चा करण्यात आली असून, तो निविदा प्रक्रियेचा भाग आहे. त्यानुसारचे बांधकामाच्या ठिकाणी असणाऱ्या साहित्यासाठी मटेरीअल पोटी नियमानुसार अॅडव्हान्स दिला गेला आहे. त्यामुळे या ठिकाणी अतिप्रदान झालेले नाही.</p>
<p>(C) Observation on Income and Expenditures</p>		
	<p>I have verified the attached Income Expenditure account and my observation on the same have been reported as under. It was observed that Salary Register towards payment of Salary to Staff was not maintained, I would like to suggest that the same should be maintained so that the monthly payment made to various staff can be verified from Salary Register. I would further like to suggest that the salary payment to staff may be made through Bank.</p>	<p>सन २०१६ पासून सर्व कर्मचाऱ्यांचे वेतन त्यांचे वैयक्तिक बँक खात्यामध्ये ऑनलाईन पध्दतीने जमा केले जाते. तसेच वेतन रजिस्टर तयार करून सुमारे ३०० कर्मचाऱ्यांचे वेतन सदर रजिस्टरमध्ये नोंदवणे संयुक्तिक नसल्याने संगणकावर एक्सेल फॉर्ममध्ये पगारपत्रक तयार करून त्यावर सक्षम अधिकाऱ्यांची स्वाक्षरी घेतली आहे. आता कर्मचाऱ्यांचे मासिकवेतन हे वेतन संगणक</p>

		प्रणालीमध्ये तयार करून आरटीजीएसद्वारे सर्व कर्मचाऱ्यांना वेतन अदा केले जात आहे.
	<p>BhaktaNiwas Expenses of Rs. 847950/- debited to Income and Expenditure account includes an amount of Rs. 8 lakh towards Rent paid to MTDC for F.Y. 2014-15. The land along with the Building owned by MTDC was taken on lease for 30 Years period. However out of total land bearing C.S. No. 3992/3-1, a front portion total area of 3600/- Sq. meter in which MTDC building is situated has been kept with the Temple and possession of remaining Land was handed over to MTDC. However original rent amount of Rs. 800000/- fixed for entire land and building had not been proportionately reduced and original agreed rent was continued to be paid as it is. In my opinion once the major part of land area has been handed over to MTDC, the proportionate amount of rent should have been reduced. Apart from the Rent of Building, Temple is also paying Agricultural Tax of the Land and Nagarpalika Tax of the building of MTDC: The total Tax debited in account for F.Y. 2014-15 was Rs. 1,93,312/- towards Agricultural tax and Rs. 2,12,262!- towards Nagarpalika Tax. But being the possession of entire vacant land was handed over to MTDC, the Agricultural Tax pertaining to the same should be borne by MTDC them self. No any Tax of Vacant land handed over to MTDC shall be payable by the Temple because the Temple has already paid Nagar Palika tax of the Building occupied by them. I suggest that the matter may be properly enquired and proportionate amount of rent to be reduced and entire amount of Agricultural Tax paid for the land should be recovered from MTDC from the date of transfer of Possession of Open Land. Presently Bhaktaniwash has been closed and no any income has been received from the same however</p>	सदरबाबत एमटीडीसी कार्यालय, मुंबई यांना पत्रव्यवहार करण्यात आला आहे. त्यानुसार कार्यवाही करण्यात येत आहे.

	<p>expenses of maintenance of the same are continuing. Hence the proportionate rent amount should be reduced and difference in rent amount from the date of transfer of possession of land should be recovered from MTDC.</p>	
	<p>Ladu Prasad Expenses of Rs. 2,12,06,445/- debited to Income Expenditure account comprises expenses of oil Purchases of Rs. 1,13,04,045/-. During the year under audit total purchases of oil was Rs. 1,10,25,117/- purchased from Food Land Suppliers selected as supplier through tender system. The rate of Rs. 1750/- per box of 15 K.O. was fixed as per approved, rate in tender. However the supplier had charged rate of Rs. 1750/- plus vat @ 5% on the same i.e. Rs. 1837.50/- for his entire supplies during the year. There was no any condition in agreed terms of tender that vat tax shall be paid separately over the agreed tender purchase price. Hence the agreed price of Rs.. 1750/- was inclusive of all taxes. Therefore in the total Purchase price of Rs. 1,10,25,117/- vat Tax of Rs. 5,25,006/- was wrongly collected separately by the supplier. Hence the said amount should be recovered from the supplier.</p>	<p>रिफाईंड तेल डबा प्रति १५ किलोचा दर रू.१७५०/- हा मंदिर समितीकडे वाहतुक भाडयासहित नमुद केलेला होता. मात्र पुरवठा आदेशात व्हॅटबाबत कोणताही उल्लेख करण्यात आलेला नव्हता. त्यामुळे पुरवठाधारकास व्हॅट बिल अदा करणे आवश्यक असल्याने, त्यानुसार व्हॅटची रक्कम दिलेली आहे. त्यामुळे वसुलीचा प्रश्न उद्भवत नाही. सन २०१६-१७ मध्ये निविदा प्रक्रिया राबवून रिफाईंड तेलाचा दर सर्व करासहीत निश्चित केलेला आहे. त्यामुळे सदर वर्षात अतिरिक्त रक्कम अदा केलेली नाही.</p>
	<p>Purchase of RajgiraLaddu shown in Income and Expenditure account was Rs. 20,75,064/ purchased from Aswad Food Products. The tender was invited for supply of the same and the supplier was selected on the basis of lowest rate quoted by him. The rates accepted as per tender Terms were inclusive of all taxes and there was no any term in the tender that Vat tax on the same was to be separately paid. However the supplier had charged vat Tax @ 5% on the agreed price of supply separately on Bills which was not to be paid by the Temple. Hence the total amount of Rs. 98,813/- collected by the supplier against Vat Tax on Bill should be recovered from the supplier:</p>	<p>आस्वाद फुड प्रोडक्टस् यांचेशी करण्यात आलेल्या करारनाम्यानुसार त्यांचे दर सर्वात कमी असलेने रू.८.५०/- प्रति दोन नग लाडू या दराने त्यांना पुरवठा आदेश देणेत आला होता. सदर दर सर्व करासहीत असल्याचे करारनाम्यात नमूद नाही. त्यामुळे व्हॅट धरून बिलाच्या रकमा अदा केलेल्या आहेत. त्यामुळे वसुली करणेचा प्रश्न उद्भवत नाही.</p>

<p>Vehicle Fuel Repairs and maintenance Expenses of Rs. 1,93,592/- comprises of Tractor Expenses Rs. 127895/- and Pickup Vehicle Rs. 54,958/-. The Vehicle Log Book for both the vehicle was 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</p>	<p>वाहनांचे लॉगबुक वेळोवेळी व्यवस्थित भरणेबाबत वाहनचालकांना या कार्यालयाचे पत्र क्र. लेखा/कावि/४३५/२०१६ दि.०१/०८/२०१६ अन्वये सूचना देण्यात आल्या आहेत. त्यानुसार कार्यवाही करण्यात येत आहे.</p>
<p>Legal Expenses of Rs. 1,27,711/- comprises of payment made to High court Advocate Neel G. HelekarRs. 1,00,000/-, however TDS @ 10% neither deducted nor paid against the said professional Fees. Copy of Advocate Bill was not on record.</p>	<p>ापूर्वी वकीलांची फी अदा करताना, टीडीएस कपात केलेली नाही. तरी लेखापरिक्षकांच्या सूचनेनुसार टीडीएस कपात करण्यात येत आहे.</p>
<p>An amount of Rs. 1,55,725/- was paid to NagarPalika against permission for construction of Sky Walk from DarshanMadap to Tarti Door. The construction expenses of the same was estimated at Rs. 30 lakh which was agreed to be donated by "OsmanabadJantaSahakariBank". Accordingly necessary permission for construction was obtained by payment of requisite feeS. Necessary resolution for the same was also passed in the Board Meeting. However disputes arise among committee members in respect of name of the Bank to be displayed on Sky walk. Accordingly voting of members were ,taken in the Board meeting dated 21/8/14 and the resolution of display of name of the bank was passed by 4 votes in favor and one votes against the name display of Bank vide resolution No. 02 (Page No. 142 of Minute Book). But due to difference of opinion among members of the Board the proposal of construction was not finalized even though the 4 members among 5 members of the board presented in the meeting were in favor of display of Bank's Name on Sky Walk. Thus a considerable amount paid towards Construction. Permission fees of Rs. 1,55,275/- was</p>	<p>यासंदर्भात नगरपरिषद, पंढरपूर येथील मुख्याधिकारी यांना कार्यालयाचे पत्र क्र. लेखा विभाग/कावि/५३१/२०१६ दि.२१/०९/२०१६ अन्वये कळविण्यात आले असून, प्रस्तावित रक्कम परत मिळणेसाठी त्यांचेकडे पाठपुरावा सुरू आहे. यापूढे दक्षता घेणेत येईल.</p>

	<p>unnecessarily wasted.</p> <p>Interest on Employees Provident Fund debited to Income and Expenditure account Rs. 16, 07,569/- comprises of following payments.</p> <table border="1" data-bbox="542 352 1236 579"> <thead> <tr> <th>Particulars of Payments</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Interest paid on Balance in Provident fund account of Ex-Employees</td> <td>2,18,812/-</td> </tr> <tr> <td>Provision of Interest made on Balance in Provident Fund Account of Employees for FY 2013-14 and</td> <td>13,88,757/-</td> </tr> </tbody> </table> <p>The Interest was 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 providentfund account maintained in the Computer Accounts. The Balance in provident Fund account as on 31-3:45 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. During the year under audit following payments were made to Ex-employees of the Temple.</p>	Particulars of Payments	Amount	Interest paid on Balance in Provident fund account of Ex-Employees	2,18,812/-	Provision of Interest made on Balance in Provident Fund Account of Employees for FY 2013-14 and	13,88,757/-	<p>कर्मचाऱ्यांचे भविष्य निर्वाह निधीच्या नोंदी सन १९९३-९४ ते सन २००८-०९ पर्यंत (१६ वर्षे) मानवी (Manual) पध्दतीने लिहिले आहे व सन २००९-१० ते सन २०१४-१५ पर्यंत (६ वर्षे) संगणकीकृत आहे. अशा प्रकारे २२ वर्षांचे नोंदी शोध व पडताळणी घेण्यास यथायोग्य वेळ व मनुष्यबळ आवश्यक आहे. त्यानुसार कामाचे नियोजन करून अंमलबजावणी करण्यात येईल. तसेच मानवी (Manual) पध्दतीने ठेवलेले रजिस्टरमधील व संगणकीकृत नोंदी याची पडताळणी करून फरकाचा शोध घेण्याची दक्षता घेतली आहे.</p>
Particulars of Payments	Amount							
Interest paid on Balance in Provident fund account of Ex-Employees	2,18,812/-							
Provision of Interest made on Balance in Provident Fund Account of Employees for FY 2013-14 and	13,88,757/-							

Particulars of Payments	Amount	
Principal amount of Provident Fund	4,07,754/-	
Interest paid on Balance in Provident fund account	2,18,812/-	
Total	6,26,566/-	
<p>Being the above payments were made on the basis of un-audited records, the same could not be said to be correct.</p>		
<p>The provisions for Interest on Employees Provident fund account for last two years have been Made in books of accounts. 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.</p> <p>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.</p>		
<p>An amount of Rs. 52,50,000/- had been debited to Income and Expenditure account under the head "Sauchalaya and VrisharopanNidhi" out of which a cheque of Rs 50,00,000/- was said to be issued on 28-6-14 to Executive Engineer PWD Solapur towards fund for construction of Sauchalaya (Sanitary Rooms) during AshadhiYatra. A payment of Rs. 2,50,000/- was</p>	<p>याबाबत कार्यकारी अभियंता, सार्वजनिक बांधकाम विभाग, सोलापूर यांना पत्र क्र. लेखा/कावि/५५७/२०१६ दिनांक २८/०९/२०१६ अन्वये उपयोगिता प्रमाणपत्र सादर करणेबाबत कळविले आहे. तथापि अद्यापपर्यंत उपयोगिता प्रमाणपत्र प्राप्त</p>	

	<p>said to be made to Dipu Nursery for plantation of Tree at Road diver at Panciharpur City. However Acknowledge of receipts for the payment received by the concerned parties and details for the purpose Of which the funds were given were not available on record. The necessary documentary evidences to show the details of expenses towards which the said fund were utilized were net available on record. The said payment was authorized by the resolution No. 8 of Managing Committee held on 22/7/14 (page No. 138 of Minute Book). However in the said resolution alsodetails of authorities to whom the funds were to be given were not specified. Hence appropriateness of the funds so given and utilization for the purpose for which the same was given could not be verified.</p>	<p>झालेली नाही. आवश्यक ती कार्यवाही चालु आहे. तसेच वृक्षारोपण निधी वापराचे उपयोगिता प्रमाणपत्र प्राप्त करणेसाठी मुख्याधिकारी, नगरपरिषद, पंढरपूर यांना पत्र क्र. लेखा/कावि/५५८/२०१६ दिनांक २८/०९/२०१६ अन्वये कळविण्यात आले आहे. त्यानुसार उपयोगिता प्रमाणपत्र प्राप्त करणेची कार्यवाही करण्यात येत आहे.</p>
	<p>Nagarpalika Taxes of Rs. 5,16,992/- was 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.</p> <p>In respect of Tukaram Bhavan Donation Rs. 66,200/- included in Donation comprises of Rent received for the Hall given for various cultural purposes. However list of Rates for occupancy of hall for various Purposes have not been finalized. We suggest that the rates of hall rent should be finalized so that the collection can be made as per the schedule of rent.</p>	<p>याबाबत जमीन विभाग प्रमुख व मालमत्ता अधिकारी यांना पत्र क्र.लेखा/कावि/५४२/२०१६ दिनांक २४/०९/२०१६ अन्वये सूचना दिलेल्या आहेत. त्यानुसार कार्यवाही करण्यात येत आहे.</p> <p>तुकाराम भवन येथील हॉलचे भाडे मंदिर समितीच्या सभेतील निर्णयान्वये प्रत्येक दिवसासाठी प्रत्येक कार्यक्रमासाठी रक्कम रू.३,०००/- देणगी घेवून परवानगी देण्याबाबत मंजूरी देण्यात आलेली आहे. त्यानुसार कार्यवाही सुरू आहे.</p>
	<p>PariwarDevata Donation of Rs. 1,52,94,008/- was credited to Income and Expenditure account. On verification of the said donations following discrepancies were observed.</p> <p>1. Panchanama Register for the period from 1/4/14 to</p>	<p>या कार्यालयाचे श्री. धनंजय कोकीळ, रोखपाल यांना या कार्यालयाचे पत्र क्र.लेखा/कावि/५३५/२०१६ दि. २३/०९/२०१६ अन्वये हुंडीपेटी पायावरील देणगी</p>

	<p>31/07/14 was not produced for my verification.</p> <ol style="list-style-type: none"> 2. Signatures of accountant, administrators, and executive officer were not obtained on Panchanama Register for the period from 27/8/14 to 5/9/14. 3. 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. 4. A separate register should be maintained for donation received in foreign Currency. 	<p>पंचनामा रजिस्टरमध्ये लेखापाल, व्यवस्थापक इ. च्या स्वाक्षरी घेणेबाबत, पंचनामा करणाऱ्या कर्मचाऱ्यांच्या स्वाक्षऱ्या घेणेबाबत सूचना दिलेल्या आहेत. त्यानुसार सहाय्यस्थितीत कार्यवाही करण्यात आली आहे.</p>
(D) Observations on Balance Sheet.		
	<p>I have scrutinized the Balance sheet of the Temple as on 31-03-2015, and my observations thereon have been reported as under.</p> <p>Trust Fund and Corpus:- Balance Rs. 3,46,68,225/-</p> <p>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.</p>	<p>वर्ष अखेरिस तरतुदीचा (Provision) हिशोब घेणेबाबत मंदिर समितीचे सभेमध्ये निर्णय घेवून कार्यवाही करण्यात येत आहे.</p>

Sr. No.	Particulars	Amount
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 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.

02. Employees Provident Fund:- Balance Rs. 1,27,00,585/-
A single share of Contributions deducted from the Salralies 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 31-3-2015. 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-919 from month to month. The opening balance in the said account as on 1-4-2014 was Rs. 39,43,958/- and Closing Balance as on 31-03-2015 was **Rs. 59,07,138/-** that means anaverage balance of **Rs. 49,25,548/-** was un necessarily laying 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 4,43,300/-** 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

बॅकेमध्ये बचत ठेव खात्यावरील व्याजदर व मुदत ठेव खात्यावरील व्याजदर यात ३ ते ४ टक्के फरक आहे. भविष्य निर्वाह निधीची रक्कम मुदत ठेव खात्यात गुंतवणे आर्थिक फायद्याचे असल्याने तशी कार्यवाही करणेत आली आहे. तथापि ताळेबंद, भविष्य निर्वाह निधी रजिस्टर व लेखापरिक्षण अहवालातील कर्मचाऱ्यांची यादी यामधील मागील फरक रकमेचा शोध घेवून वरील कार्यवाही करावी कि फरक तपास ठेवून अंमलबजावणी करावी, याबाबत धोरण मंदिर समितीचे सभेमध्ये निश्चित करून निर्णय घेण्यात येईल.

	debiting the interest amount as an expenses 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.											
	It was also observed that there was a difference of Rs. 17,64,128/- in the Balance of Employees provident fund account as on 31-3-15 as per the balance appearing in computer account and the balance as maintained in manual register. 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 bereliable 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.	कर्मचाऱ्यांचे भविष्य निर्वाह निधीच्या नोंदी सन १९९३-९४ ते २००८-०९ पर्यंत (१६ वर्षे) मानवी पध्दतीने लिहिले आहे व सन २००९-१० ते सन २०१४-१५ पर्यंत (६ वर्षे) संगणकीकृत आहे. अशा प्रकारे एकूण २२ वर्षांचे नोंदी शोध व पडताळणी घेण्यास यथायोग्य वेळ व मनुष्यबळ आवश्यक आहे. त्यानुसार कामाचे नियोजन करून अंमलबजावणी करण्यात येत आहे.										
	I would further like to suggest that instead of maintaining provident fund account with trust, the necessary provident fund registration with the Government Provident Fund Department ,should be obtained where by the employees provident fund account shall be correctly maintained and there shall be no any loss to the Trust as well as the employees.	सदर विषय धोरणात्मक असून, मंदिर समितीच्या बैठकीमध्ये यास मंजूरी घेवून पूर्तता करण्यात येत आहे.										
	<p>03. other Creditors: - Rs. 20,69,414/- Under the other creditors Following amounts have been shown.</p> <table border="1" data-bbox="465 1086 1294 1273"> <thead> <tr> <th>Particulars</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Suppliers Anamat</td> <td>4,54,000/-</td> </tr> <tr> <td>Security deposit against Rent</td> <td>50,000/-</td> </tr> <tr> <td>Security deposit from Building Contractor</td> <td>14,00,000/-</td> </tr> <tr> <td>Provident fund Contribution</td> <td>1,65,474/-</td> </tr> </tbody> </table> <p>Among the above balances, the balance of Rs. 1,65,474/- shown</p>	Particulars	Amount	Suppliers Anamat	4,54,000/-	Security deposit against Rent	50,000/-	Security deposit from Building Contractor	14,00,000/-	Provident fund Contribution	1,65,474/-	सदर रकमांची पडताळणी घेवून मंदिर समितीचे बैठकीत मंजूरी घेवून जमा खर्च पूर्ण करित आहोत.
Particulars	Amount											
Suppliers Anamat	4,54,000/-											
Security deposit against Rent	50,000/-											
Security deposit from Building Contractor	14,00,000/-											
Provident fund Contribution	1,65,474/-											

	<p>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.</p>													
	<p>04. Fixed Assets:- Rs. 23,80,43,136.47/- The total fixed assets of the Temple as on 31-3-15 comprises of following Assets</p> <table border="1" data-bbox="465 528 1223 807"> <thead> <tr> <th>Particulars</th> <th>Amount Rs.</th> </tr> </thead> <tbody> <tr> <td>Immovable Properties</td> <td>13,04,60,753/-</td> </tr> <tr> <td>Vehicles</td> <td>6,71,199/-</td> </tr> <tr> <td>Gold and Silver</td> <td>6,82,99,332/-</td> </tr> <tr> <td>Plant and Machinery, Computers, Electrical Equipments Furniture and other Assets</td> <td>3,86,11,852/-</td> </tr> <tr> <td>Total</td> <td>23,80,43,136/-</td> </tr> </tbody> </table> <p>In respect of the Fixed Assets as above our observations are as under</p>	Particulars	Amount Rs.	Immovable Properties	13,04,60,753/-	Vehicles	6,71,199/-	Gold and Silver	6,82,99,332/-	Plant and Machinery, Computers, Electrical Equipments Furniture and other Assets	3,86,11,852/-	Total	23,80,43,136/-	
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Total	23,80,43,136/-													
	<p>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.</p>	<p>सदर प्रकरणी जमीन विभाग प्रमुख व मालमत्ता अधिकारी यांना या कार्यालयाचे पत्र क्र. लेखा/कावि/५४२/२०१६ दि.२४/०९/२०१६ अन्वये सूचना दिलेल्या आहेत. त्यानुसार कार्यवाही करण्यात येईल.</p>												
	<p>Fixed Assets Register as required to be maintained by the Charitable Trust under the Bombay Public Trust Act was not maintained.</p>	<p>मंदिर समितीची स्थापना १९७३ चे महाराष्ट्र शासनाचे अधिनियमानुसार झाले असल्याने सदर मुद्दा गैरलागू आहे.</p>												

	<p>An assets under the Name "KayamSaman" 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.</p>	<p>सदर कायम सामान मागील अनेक वर्षांपासून म्हणजेच न वापरता येणारे आहे. सदर रक्कम घसारा आकारणी करून ताळेबंदातून कमी करण्यात येत आहे.</p>
	<p>Under the other Assets, a "DhanyarupBhetVastu" 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.</p>	<p>सन २०१५-१६ या आर्थिक वर्षाच्या दिनांक ३१/०३/२०१६ च्या ताळेबंदामध्ये परिच्छेदामध्ये सूचना केल्याप्रमाणे दुरुस्ती करण्यात येईल व त्यास मंदिर समितीची मान्यता घेण्यात येत आहे.</p>
	<p>Balance of Rs. 59,39,074/- under the head "MahavastraBhetVastu" under other Assets Was shown as on 31-3-2015, 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. Vauiue 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</p>	<p>याबाबत नित्योपचार विभाग प्रमुखांना या कार्यालयाचे पत्र क्र.लेखा/कावि/५४१/२०१६ दि. २४/०९/२०१६ अन्वये सूचना दिलेल्या आहेत. त्यानुसार कार्यवाही करणेची दक्षता घेतली आहे.</p>

	<p>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 31-3-15 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.</p>							
	<p>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.</p>	<p>मंदिर समितीचे बैठकीमध्ये विषय ठेवून यास मंजुरी घेवून पुढील कार्यवाही करण्यात येईल.</p>						
	<p><u>Investments:- Rs. 94,90,49,401/-</u> 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.</p>	<p>सदर मुद्याबाबत नोंद घेत आहेत.</p>						
	<p><u>Deposits:- Rs.6,81,832/</u> The total Deposits as shown in the Balance Sheet comprises of following deposits.</p> <table border="1" data-bbox="465 1305 1272 1347"> <thead> <tr> <th data-bbox="465 1305 607 1347">Sr. No.</th> <th data-bbox="607 1305 1055 1347">Particulars of Deposits</th> <th data-bbox="1055 1305 1272 1347">Amount Rs.</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Sr. No.	Particulars of Deposits	Amount Rs.				<p>या संदर्भात ठेवीचे देयकाल दर्शविणारे परिपूर्ण रजिस्टर ठेवून जरूर ते जमा खर्च नियमितपणे ठेवणेची दक्षता घेणेत येत आहे.</p>
Sr. No.	Particulars of Deposits	Amount Rs.						

01	M.S.E.B. Deposits including Temporary Deposits	6,52,487/-
02	Yatra Phone Deposits	36000/-
03	Gas Deposit	9000/-
04	M.T.D.C Deposits	30,000/-

On verification of the deposits as above, it was observed that **the M.S.E.B. Deposits and YatraPhone 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.

	<p>Loans and Advances:- Rs. 1,12,88,402/- Total Loans and Advances as on 31-3-15 comprises following amount of advances.</p> <table border="1" data-bbox="470 303 1321 598"> <thead> <tr> <th>Sr. No.</th> <th>Particulars of Advances</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>01</td> <td>Advance for Expenses</td> <td>6,76,540/-</td> </tr> <tr> <td>02</td> <td>Amounts recoverable from Staff</td> <td>35,572/-</td> </tr> <tr> <td>03</td> <td>Tax Deducted at Source (TDS)</td> <td>59,15,844/-</td> </tr> <tr> <td>04</td> <td>Staff Advance</td> <td>2,36,000/-</td> </tr> <tr> <td>05</td> <td>Diwali Advance to Staff</td> <td>2,09,050/-</td> </tr> <tr> <td>06</td> <td>Loans to staff against Provident Fund</td> <td>37,26,520/-</td> </tr> <tr> <td>07</td> <td>Old Balance in Staff Provident Fund</td> <td>4,88,836/-</td> </tr> </tbody> </table> <p>In respect of the Loans and Advances as above shown as on 31-3-15 in the Balance Sheet, my Observations are as under.</p>	Sr. No.	Particulars of Advances	Amount	01	Advance for Expenses	6,76,540/-	02	Amounts recoverable from Staff	35,572/-	03	Tax Deducted at Source (TDS)	59,15,844/-	04	Staff Advance	2,36,000/-	05	Diwali Advance to Staff	2,09,050/-	06	Loans to staff against Provident Fund	37,26,520/-	07	Old Balance in Staff Provident Fund	4,88,836/-	
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	<p>Advance for expenses includes advance paid to Equal Business Pvt. Ltd. Rs. 5/-lacs. Advance of Rs. 4/- was reported to be paid on 16-5-13 towards 75% advance of cost of Development of Software for the purpose of Online Darshan Booking and donation. Rs. 100000/- advance was paid on 20/02/15, however details of status of work for which the advance was made could not be verified being necessary work progress report were not on record.</p>	<p>इक्वल बिझिनेस सोल्यूशन्स प्रा. लि. यांचे पत्र दिनांक ०२/०४/२०१३ अन्वये सदर संगणक प्रणालीचा पुरवठा व उभारणी केलेली असल्याने व सदर कंपनीने या कामाचा प्रोग्रेस रिपोर्ट दिलेला आहे.</p>																								
	<p>Out of total Advance of Rs. 8,75,000/- made to Adarsh Engineers from time to time for different type of construction and building repairs works, bills for Work done for Rs5,75,000/- was received up to 31-3-2015/.. Balance amount of Rs 3,00,000/- was still outstanding from him, but details of work against which the advance is outstanding was not mad available. The necessary work report/ Bills should be obtained from the contractor and the advances should be transfer to respective expenses.</p>	<p>सद्यस्थितीत आजअखेर आदर्श इंजिनियर यांचेकडून कोणतेही अग्रिम रक्कम येणे नाही.</p>																								

	<p>Advances paid to following persons were outstanding for more than 3 years.</p> <table border="1" data-bbox="465 268 1137 523"> <thead> <tr> <th>Sr. No.</th> <th>Name of the persons</th> <th>Amount Rs.</th> </tr> </thead> <tbody> <tr> <td>01</td> <td>Upadhye</td> <td>6000/-</td> </tr> <tr> <td>02</td> <td>M.V. Kate</td> <td>6000/-</td> </tr> <tr> <td>03</td> <td>SadashivaGaikwad</td> <td>10,000/-</td> </tr> <tr> <td>04.</td> <td>Salve</td> <td>4500/-</td> </tr> <tr> <td>05</td> <td>SubhashChavan</td> <td>33,000/-</td> </tr> <tr> <td></td> <td>Total</td> <td>59,500/-</td> </tr> </tbody> </table> <p>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 would like to 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.</p>	Sr. No.	Name of the persons	Amount Rs.	01	Upadhye	6000/-	02	M.V. Kate	6000/-	03	SadashivaGaikwad	10,000/-	04.	Salve	4500/-	05	SubhashChavan	33,000/-		Total	59,500/-	<p>लेखापरिक्षण मुद्दामध्ये नमुद कंत्राटदारांनी अद्यापपर्यंत अंतिम बिल सादर केलेली नाहीत. तसेच त्यांचा कोणताही संपर्क नसल्याने, त्यांचेकडील अग्रिम रकमा वसूल करणे शक्य नाही. यास्तव मंदिर समितीच्या मान्यतेने सादर रकमा व्यपगत करण्याची कार्यवाही करण्यात येत आहे.</p>
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	<p>Amount recoverable from Staff Rs. 35,572/- was pending for recovery for more than three years. The details of the same were not available on record. Most of the staff in who's names the advances were appearing had already left ale Joh. Hence the said advanc'es could not be said to be recoverable. Hence the amount which may not be recovered should be written off to Income and Expenditure Account.</p>	<p>परिच्छेदात दिलेल्या सूचनेनुसार ज्या अग्रिम रकमा वसूल करता येणार नाहीत, त्या व्यपगत करण्यासाठी मा. मंदिरे समितीचे मान्यतेने कार्यवाही करित आहे.</p>																					
	<p>The Amount of Tax Deducted at Source (TDS) Rs. 59,51,456/- is receivable for a period more than 5 years. It is surprising 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</p>	<p>याबाबत श्री.सी.एम.दोशी अॅन्ड कंपनी, चार्टर्ड अकौन्टंट यांना या कार्यालयाचे पत्र क्र.लेखा/कावि/५४३/२०१६ दिनांक २४/९/२०१६ अन्वये कळविण्यात आले असून, त्यानुसार पाठपूरावा करण्यात येत आहे.</p>																					

	<p>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.</p>	
	<p>Out of the staff advance of Rs. 2,36,000/- out standing in name of various staff an advance of Rs. 68,000,- was out standing in the name of Dhananjay Kokil. It comprises of Advance given to him in October 2013 Rs. 46,000/- towards ladu Prasad Work. A fresh advance of Rs. 25,000/- was given to him on 20/05/14 without obtaining details of expenses incurred against the old advance. Out of the total advance of Rs. 71,000/- he had submitted details of expenses of Rs. 3,000/- only on 8/8/14 and remaining balance of Rs. 68,000,- was outstanding till the date of audit. Reason for non submission of expenses details was unexplained. Actually, it is quite necessary that a policy should be framed in the respect of Advances to be given for the expenses and a specific time period within which details of expenses should be submitted against advance received by any staff should be fixed. If he fails to submit the details of expenses within the stipulated time, the amount of advance should be recovered from his salary. It should be strictly followed that fresh advance to any staff should not be given unless and until the details of expenses against the old advance is submitted by him. We recommend that the said amount of Rs. 68,000/- should be immediately recovered from Dhananjay Kokil.</p>	<p>श्री. धनंजय कोकीळ यांचेकडून उर्वरीत अग्रिम रकमेचा हिशोब घेण्यात आला असून, सद्यस्थितीत त्यांचेकडून कोणतेही येणे रक्कम शिल्लक नाही.</p>
	<p>An Advance of Rs. 1,00,000/- was paid to Rajendra Subhedar on 23-02-15/- for carrying out repair work at ladu Department and an amount of Rs. 45,000/- was paid to him on 24-3-15 for the purchase of Agro Net. However he had not submitted any details of expenses up to 31-3-15. On further</p>	<p>श्री. राजेंद्र सुभेदार यांना लाडूप्रसाद विभागाकडील दुरुस्ती कामासाठी रु.१लाख अॅडव्हान्स दिनांक २३/०२/२०१५ रोजी देण्यात आले होते. त्यापैकी त्यांनी रु.४५०००/- दुरुस्ती खर्चाचा हिशोब</p>

	<p>verification it was observed that on 23-6-15 he had submitted account for expenses of Rs. 45,000/- and the balance of Rs. 1,00,000/- was returned by him on 2-2-16. It is surprising to note that if the expenses against advance of Rs.1,00,000/- paid on 23-2-16 was not incurred by him , why the amount was not refunded in the month in which advance was issued. How the management failed to enquire the details of advance of such a huge amount outstanding from him for the entire one year. From the nature of transaction it is beyond doubt that the-advance of Rs. 1,00,000/- was utilized by him for his personal purposes for entire period of one year hence it should be made liable to pay interest on Rs. 1,00,000/-at the prevailing rate of interest on Fixed Deposit. The Accounts department should be instructed to submit the report of the outstanding advances from any person in each month to the management for necessary verification and suitable action towards the recovery of the same.</p>	<p>कार्यालयास सादर करून रु.५५०००/- उर्वरीत रक्कम कार्यालयास रोख जमा केलेली आहे. याबाबत त्यांना पत्र क्र.७२/२०१६ दिनांक ०६/०२/२०१६ रोजी मा. कार्यकारी अधिकारी यांनी लेखी समज पत्र बजावून यापूढे असा विलंब होणार नाही व झाल्यास दंडात्मक कारवाई करण्याबाबत श्री. सुभेदार यांना सक्त ताकीद दिलेली आहे व सदर विषय निकाली काढण्यात आला असल्याने, त्यांचेकडून व्याजाची वसूली करण्याचा प्रश्न उद्भवत नाही.</p>
	<p>An old advance of Rs. 10000/- was outstanding from HitenAsar and Rs. 8000/- from DashrathDevkule. The deposit of the same were not made available. The same should be recovered from the respective staff.</p>	<p>श्री. दशरथ देवकुळे यांचेकडून अग्रिम हिशोब घेतलेला असून, त्यांचेकडून सद्यस्थितीत कोणतेही येणे नाही. तसेच हितेन असर यांनी सन २००६-०७ मराठी टॅली सॉफ्टवेअर तयार करून दिले होते. त्यासाठी त्यांनी रु. १००००/- अग्रिम घेतला होता. सदर अग्रिम रकमेचा हिशोब सादर करणेसाठी त्यांना या कार्यालयाचे पत्र क्र. लेखा विभाग/कावि-२/२०१५ दि.२७/०१/२०१५ अन्वये नोटीस दिली होती. त्यानुसार वसुली आली आहे.</p>
	<p>Out of total Diwali Advande paid to Staff, an amount of Rs. 209050/- was outstanding as on 31-03-2015 out of the said advances the old advances outstanding from some of the staff</p>	<p>अ.क्र. १ येथील कर्मचारी वगळता उर्वरीत कर्मचारी हे सेवानिवृत्त अथवा मयत झालेले आहेत. तसेच अ. क्र.</p>

members were as under. The same were remained to be recovered from salary of the said staff.

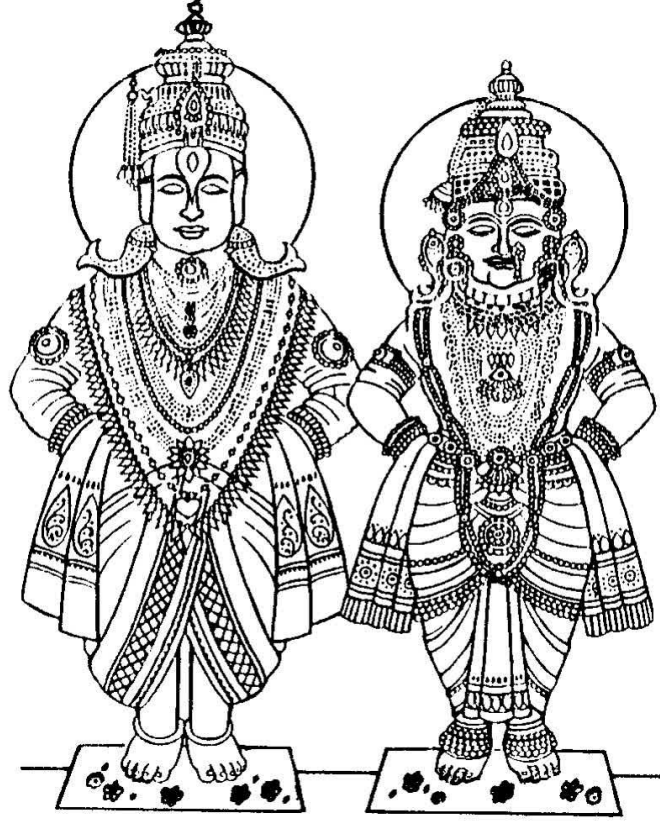
Sr.No.	Name of the staff	Amount Rs.
01	AbumanyuKshirsagar	3700
02	Ashok Pawar	600
03	IndubaiGaikwad	300
04	IndubaiMisal	600
05	UdayMahadevkar	1650
06	EknathPipelnekar	2400
07	Kamal Pawar	2100
08	KalawatiSaluke	750
09	KiranKoakare	600
10	GawalnbaiPanchwad	1050
11	ChayaGawkare	2550
12	DattatrayaJadhav	150
13	DattatrayaHaridas	150
14	DilipDashputre	2100
15	DilipPandhe	3000
16	Narayan Khoje	150
17	PandurangBadave	400
18	PundalikSangitrao	600
19	MathurabaiSuratkar	450
20	ManikBhosale	1800
21	ManikMisal	3600
22	RamchandraKulkarni	150
23	RamchandraShinde	1500
24	VasantRaut	900
25	VamanKambale	900
	Total	32150

१ येथील कर्मचारी सन २००१ रोजी काम सोडून गेलेले आहेत. तसेच अ.क्र.२१ येथील कर्मचारी निलंबित असल्याने, सदर कर्मचाऱ्यांकडून वसूली करता येत नाही. अ.क्र. १ येथील कर्मचाऱ्यांकडून दिवाळी अग्रीमाची वसूली करण्यात आली आहे.

	<p>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.</p>																									
	<p>A Provident Fund Loan of Rs. 37,26,520/- was outstanding from staff as on 31-3-2015. Recovery was not made from following staff towards old loan outstanding in their name</p> <table border="1" data-bbox="539 564 1245 874"> <thead> <tr> <th>Sr. No.</th> <th>Name of the Staff</th> <th>Amount Rs.</th> </tr> </thead> <tbody> <tr> <td>01</td> <td>Ashok Waghmare</td> <td>24500/-</td> </tr> <tr> <td>02</td> <td>Dattatraya S. Jadhav</td> <td>12440/-</td> </tr> <tr> <td>03</td> <td>ManikBhosale</td> <td>45000/-</td> </tr> <tr> <td>04</td> <td>ManikMisal</td> <td>24000/-</td> </tr> <tr> <td>05</td> <td>Yamuna Nawale</td> <td>11000/-</td> </tr> <tr> <td>06</td> <td>VasantRaut</td> <td>20564/-</td> </tr> <tr> <td></td> <td>Total</td> <td>137504/-</td> </tr> </tbody> </table> <p>It was the responsibility of the accounts department to be recover the Loan Installment from the monthly salary payable to the respective staff; however the same was not recovered.</p>	Sr. No.	Name of the Staff	Amount Rs.	01	Ashok Waghmare	24500/-	02	Dattatraya S. Jadhav	12440/-	03	ManikBhosale	45000/-	04	ManikMisal	24000/-	05	Yamuna Nawale	11000/-	06	VasantRaut	20564/-		Total	137504/-	<p>कर्मचाऱ्यांना त्यांचे भविष्य निर्वाह निधी खात्यामधून कर्म देताना त्यांची कर्जाची रक्कम खात्यामधील एकूण रकमेतून कपात करून पुढील जमा रकमा नोंदवल्या जातात व त्यानुसार येणाऱ्या प्रगत बेरजेवर व्याज आकारणी केली जाते. परिच्छेदातील सर्व कर्मचाऱ्यांच्या कर्जाची वसूली अगोदरच झाली आहे.</p>
Sr. No.	Name of the Staff	Amount Rs.																								
01	Ashok Waghmare	24500/-																								
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04	ManikMisal	24000/-																								
05	Yamuna Nawale	11000/-																								
06	VasantRaut	20564/-																								
	Total	137504/-																								
	<p>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.</p>	<p>कर्मचाऱ्यांचे सन १९९३-९४ ते सन २००८-०९ पर्यंतच्या नोंदी (१६ वर्षे) मानवी पध्दतीने ठेवल्या आहेत. तसेच सन २००९-१० ते सन २०१४-१५ पर्यंत (१६ वर्षे) सदर नोंदी संगणकीकृत आहेत. अशा प्रकारे २२ वर्षांचे नोंदी शोध व पडताळणी घेण्यास व त्यानुसार रू. ४८८८३६/- ची भ.नि.नि. जुनी शिल्लक रक्कम शोधण्यास यथायोग्य वेळ आवश्यक आहे. त्यानुसार</p>																								

		कामाचे नियोजन करून अंमजबजावणी करण्यात येईल.
	<p>Among the Bank Balances in various bank accounts, a heavy balance were kept in the account of Central Bank A/C No. 63 and A/C No. 919. The Average balance in the A/C No 63 was Rs.51.87 Lacs and in A/C No 919, the average bank balance was Rs. 49.25/- Lacs. 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 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 Balances and the funds shall not be lye in bank idle. Such facilities are provided by Bank to the customers. All the bank accounts were reconciled and confirmed.</p>	<p>परिच्छेदात नमुद केलेप्रमाणे सेंट्रल बँक ऑफ इंडीयाचे खाते क्र. ६३ हे मंदिर समितीचे सव्हिंग खाते असून, खाते क्र. ९१९ हे कर्मचारी भविष्य निर्वाह निधी खाते आहे. लेखापरिक्षकांनी केलेल्या सुचनेनुसार सद्यस्थितीत मंदिर समितीचे सेव्हिंग खात्यामधील रकमांचे मुदतठेवी करण्यात येत आहेत व वेळोवेळी त्याचे नुतनीकरण केले जात आहे.</p>

महाराष्ट्र शासन, विधी व न्याय विभाग
श्री. विठ्ठल रूक्मिणी मंदिरे समिती, पंढरपूर
जि. सोलापूर (महाराष्ट्र) - ४१३३०४



परिशिष्ट :- ०५

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
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 Balances		
	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 Hyderabad A/C 62092517429		155822.06
	TOTAL ===>>>		14629897.36
	GRAND TOTAL (A+B+C+D+E) ===>>>		29416068.36



SCHEDULE : " F "											
Sr. No.	PARTICULARS.	ORIGINAL COST			DEPRECIATION			NET W.D.V.			
		Op. Bal. 2015	Additions.	Sale/Trans.	Total 2016	Op. Bal. 2015	Additions.	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
	शाहुराव 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
अभिमन्यु 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
दिनेश्वर 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 बुरांडे [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 लगड [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	<u>23312039.00</u>

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	<u>3297396.00</u>



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/-, Activa 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.



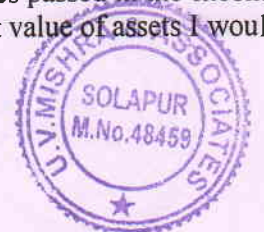
04. Fixed Assets:- Rs. 34,12,65,809.47/-

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

- 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.
- Fixed Assets Register as required to be maintained by the Charitable Trust under the Bombay Public Trust Act was not maintained.
- 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.
- 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.
- 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/-

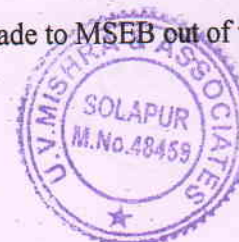
The entire Investment as above have been made in **Fixed Deposits with various Banks**. Accrued interest on the same had been provided on the same as per certificates issued by the banks. The Balance in account as on 31-3-15 was Rs. 94,90,49,401/- . Hence there is increase in the Investment of a considerable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

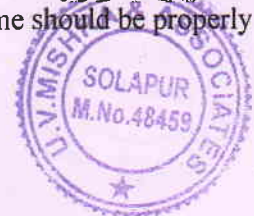
The Diwali advances were subject to recovered from monthly salary of the staff, however the accounts department failed to deduct the same from time to time. The amount of all above old outstanding amounts should be recovered from the respective staff from salary or other payment due to them and accounts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

Date :- 24/03/2018

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


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



श्री.विठ्ठल रूक्मिणी मंदिरे समिती, पंढरपूर

लेखा परिक्षण अहवाल सन २०१५-२०१६ मधील आक्षेपावरील अनुपालन अहवाल

अ. क्र.	आक्षेप	अनुपालन अहवाल
(१)	(२)	(३)
१	पूर्वीच्या प्राधिकृत हिशेब तपासणीसाठी दिलेल्या अहवालानुसार कर्मचाऱ्यांची जबाबदाऱ्या या व कर्तव्ये निश्चित केलेली नसल्यामुळे अंतर्गत व्यवस्था व्यवस्थित नाही.	मंदिर समितीच्या आस्थापनेवरील कार्यरत असलेल्या सर्व कर्मचाऱ्यांच्या सेवा संरक्षित करण्याच्या दृष्टीने २७० पदांचा आकृतीबंध राज्य शासनाकडे मंजुरीसाठी पाठविण्यात आला होता. त्यानुसार मा. राज्य शासनाने २७० पदांचा आकृतीबंध मंजूर केला आहे. सदर मंजूर आकृतीबंधावर कार्यवाही करून मंदिर समितीकडील सर्व कर्मचाऱ्यांच्या सेवा नियमित केलेल्या आहेत. त्याप्रमाणे त्यांच्या जबाबदाऱ्या व कर्तव्ये निश्चित करण्यात आलेल्या आहेत. त्यानुसार मंदिराचे व्यवस्थापन चांगल्या पध्दतीने होत आहे. तसेच त्यांना यशदा, पुणे मार्फत प्रशिक्षण देखिल देण्यात येत

		आहे.
२	अधिकृत व्यक्तीमार्फत वेळोवेळी विविध विभागांचे भांडार पडताळणी केली गेली पाहिजे व प्रत्यक्ष माल व पुस्तकी माल याची पडताळणी करून समितीस याबाबत सूचित केले गेले पाहिजे.	श्री. विठ्ठल रूक्मिणी मंदिरे समिती, पंढरपूरच्या दि. १०/०९/२०१९ रोजीच्या सभेतील निर्णयान्वये समितीचे अधिकारी व वरिष्ठ कर्मचारी यांचे पथक नियुक्त करण्यात आले आहे. या पथकाकडून समितीकडील विविध विभागांचे भांडार पडताळणी करण्याचे काम सुरू आहे.
३	लाडू विभागामध्ये अनेक मोठ्या विसंगती निदर्शनास आल्या आहेत. त्या सर्वबाबत सविस्तर अनुपालन व निर्मूलन करणे आवश्यक आहे.	लेखा परिक्षकांच्या अहवालानुसार ज्या काही विसंगती निदर्शनास आल्या होत्या त्या दुरुस्ती करून त्याची पूर्तता करण्यात आली आहे. तसेच आमंलात आणलेली सुधारित पध्दत कायम स्वरूपी वापरण्यात येत आहे.
४	फोटोविक्री विभागामध्ये देखील विसंगती आढळल्या आहेत. फोटो विभागातील प्रत्यक्ष संख्या व पुस्तकी संख्या यामध्ये रु.१३४२५०/- चा फरक दिसून येत आहे. सदर आक्षेपांचे देखील सविस्तर आनुपालन सादर करावे.	लेखा परिक्षकांच्या अहवालानुसार ज्या काही विसंगती निदर्शनास आल्या होत्या त्या दुरुस्ती करून त्याची पूर्तता करण्यात आली आहे. तसेच आमंलात

		आणलेली सुधारित पध्दत कायम स्वरूपी वापरण्यात येत आहे.
५	देणगी पेटीतील जमा. ती उघडण्याची वेळी तारीख तसेच रोख रक्कम मोजण्यास लागलेला अवधी इ. बाबत नोंदी केलेल्या नाहीत.	देणगी पेटीतील जमा उघडण्याची वेळ, तारीख तसेच सदर जमा मोजण्यास लागलेला अवधी इ. बाबतच्या नोंदी घेण्यास सुरुवात करण्यात आली आहे.
६	सोने चांदी विभागामध्ये ठेवण्यात आलेल्या मौल्यवान वस्तू नॉर्मल कपाटात ठेवले आहे. त्या करीता दुहेरी चावी असलेले कपाट/सेफ असणे आवश्यक आहे. सीसीटीव्ही कार्यन्वीत नाही. तसेच मौल्यवान वस्तूंचा विमा उतरविलेला नाही.	सोने चांदी दागिने स्टॉग रूममध्ये ठेवण्यात आलेले आहेत. तसेच सदर रूममध्ये सीसीटीव्ही, बायोमेट्रीक, अलार्म अशा प्रकारच्या प्रणाली बसविण्यात आलेल्या आहेत. तसेच सदर मौल्यवान वस्तूंचा विमा उतरविण्याबाबत तातडीने कार्यवाही सुरू करण्यात आली आहे.
७	मनिऑर्डरद्वारे प्राप्त होणाऱ्या देणग्याची अंतर्गत नियंत्रण प्रक्रीया असणे आवश्यक आहे. सन २०१४ –२०१५ मध्ये दर्शविलेल्या त्रुटींची पूर्तता अद्यापही झालेली नाही.	सन २०१९–२० पासून मनिऑर्डरद्वारे प्राप्त होणाऱ्या देणग्याची रक्कम दोन विभागाप्रमुखाकडून स्वीकारण्याची प्रक्रीया सुरू करण्यात आली आहे. याबाबत पोस्ट कार्यालयास पत्रव्यवहार करण्यात येईल.
८	चावी नोंदवही ठेवणे आवश्यक आहे. बदली झालेल्या कर्मचाऱ्यांनी रितसर कार्यभार हस्तांतरण करणे आवश्यक आहे. प्रत्येक विभाग प्रमुखाने रोजचे रोज जमा होणारे रक्कम पडताळून स्वाक्षांकीत केली पाहिजे. वस्तू स्वरूपात मिळणारे दानाची	चावी नोंदवही ठेवण्यात येत आहे. तसेच बदली झालेल्या कर्मचाऱ्यांचा लेखी स्वरूपात कार्यभार हस्तांतरण करण्यात येत आहे. तसेच जमा रक्कम

	<p>बाजारभावानुसार नोंद घेणे आवश्यक, विविध वस्त्रे व साडी यांची भांडार पडताळणी होणे आवश्यक, वेदांत भक्तनिवास मधील रहिवासीबाबत देखील विसंगती आढळल्या आहेत</p>	<p>संबंधित विभाग प्रमुखांना पडताळणी करून स्वाक्षिकित करण्याबाबत लेखी समज दिली आहे. तसेच वस्तू स्वरूपात मिळणाऱ्या दानाची पावती करून त्यावर बाजारभावाची नोंद घेण्यात येत आहे. तसेच भक्तनिवास येथील रहिवासीबाबत अत्याधुनिक पध्दतीची संगणक प्रणाली खरेदी करण्यात येत आहे.</p>
९	<p>कर्मचाऱ्यांचे अभिलेख व्यवस्थित ठेवण्यात आले नाहीत</p>	<p>मंदिर समितीच्या आस्थापनेवरील कार्यरत असलेल्या सर्व कर्मचाऱ्यांच्या सेवा संरक्षित करण्याच्या दृष्टीने २७० पदांचा आकृतीबंध राज्य शासनाकडे मंजुरीसाठी पाठविण्यात आला होता. त्यानुसार मा. राज्य शासनाने २७० पदांचा आकृतीबंध मंजूर केला आहे. त्याची प्रत सोबत जोडली आहे.</p> <p>सदर मंजुर आकृतीबंधावर कार्यवाही करून मंदिर समितीकडील सर्व कर्मचाऱ्यांच्या सेवा नियमित केलेल्या आहेत. तसेच प्रत्येक कर्मचाऱ्यांची स्वतंत्र</p>

		फाईल तयार करून अभिलेख जतन करण्यात आला आहे.
१०	गोशाळा विभागाचे अभिलेख देखील व्यवस्थित ठेवलेले नाहीत.	याबाबत गोशाळा विभाग प्रमुख यांना लेखी समज देण्यात आली असून, त्यांचेकडून अभिलेख व्यवस्थित करून घेण्यात आली आहे. तसेच सर्व विभागाकडील अभिलेख समितीचे व्यवस्थापक व लेखा अधिकारी यांना तपासणी करणेकामी आदेशित करण्यात आले आहे.
११	सिनर्जी एसकेआय इन्फ्रा डेव्हलपमेंट या ठेकेदाराचे देयकावर २ टक्के टी डी एस ची कपात केलेली नाही.	सिनर्जी एसकेआय इन्फ्रा डेव्हलपमेंट या ठेकेदाराचे सर्व देयकांवर २ टक्के टी डी एस ची कपात केलेली आहे.
१२	सॅनेटरी हाउस बांधकामाचे रक्कमांचे योग्य लेख्याखाली दर्शविणे आवश्यक आहे.	याबाबतची पूर्तता सन २०१९-२० या आर्थिक वर्षात करण्यात येत आहे.
१३	तुकाराम भवनातील सोलर प्रकल्प चालू नाही. ताळेबंदामध्ये ४७.२५ लक्ष रक्कम शासनाचे २३.६३ लक्ष अनुदान प्राप्त आहे.	सदर प्रकल्पाची दुरूस्ती करून दि.०१/०६/२०१९ पासून कार्यन्वीत करण्यात आला आहे.
१४	पूर्वीच्या प्राधिकृत हिशेब तपासणीसाठी खालीलप्रमाणे शेरे त्यांच्या अहवालात दिलेले आहेत.	

	<p>कर्मचाऱ्यांवरील जबाबदाऱ्या व कर्तव्ये निश्चित केलेली नसल्यामुळे अंतर्गत व्यवस्था व्यवस्थित नाही.</p>	<p>मंदिर समितीच्या आस्थापनेवरील कार्यरत असलेल्या सर्व कर्मचाऱ्यांच्या सेवा संरक्षित करण्याच्या दृष्टीने २७० पदांचा आकृतीबंध राज्य शासनाकडे मंजुरीसाठी पाठविण्यात आला होता. त्यानुसार मा. राज्य शासनाने २७० पदांचा आकृतीबंध मंजूर केला आहे. सदर मंजूर आकृतीबंधावर कार्यवाही करून मंदिर समितीकडील सर्व कर्मचाऱ्यांच्या सेवा नियमित केलेल्या आहेत. त्याप्रमाणे त्यांच्या जबाबदाऱ्या व कर्तव्ये निश्चित करण्यात आलेल्या आहेत. त्यानुसार मंदिराचे व्यवस्थापन चांगल्या पध्दतीने होत आहे. तसेच त्यांना यशदा, पुणे मार्फत प्रशिक्षण देखिल देण्यात येत आहे.</p>
	<p>कर्मचाऱ्यांना देण्यात आलेल्या आग्रिमापैकी रु.१७३०१२/- रुपयाची वसुली कर्मचारी निवृत्त झाल्यामुळे झालेली नाही.</p>	<p>सदर कर्मचाऱ्यांकडून वसुली करून घेण्याची कार्यवाही चालू आहे.</p>
	<p>कर्मचाऱ्यांच्या भविष्य निर्वाह निधीची रक्कम अद्यापही संस्थेच्या खात्यात आहे. सदर रक्कम स्वतंत्र खात्यात ठेवण्यात यावी.</p>	<p>कर्मचारी भविष्य निर्वाह निधीचे स्वतंत्र खाते आहे. सदर खात्यावर भविष्य निर्वाह निधी जमा करण्यात येत</p>

		<p>होता. सदरचे बँक खाते सेट्रल बँक ऑफ इंडीया, पंढरपूरमध्ये आहे.</p> <p>तसेच मंदिर समितीच्या आस्थापनेवरील सर्व कर्मचाऱ्यांची भविष्य निर्वाह निधीबाबत ऑनलाईन पध्दतीने खाती उघडून त्यांचे खाते क्रमांक प्राप्त करून घेवून दि.२९/११/२०१६ पासून भविष्य निर्वाह निधीची कपात करून व मंदिर समितीची १२ टक्के रक्कम अशी भविष्य निर्वाह निधीकडे भरणा करण्यात येत आहे.</p>
	<p>काही मालमत्ता समितीच्या नावावर नाही याबाबत समितीने कार्यवाही करणे आवश्यक आहे. काही मालमत्तेचा ताबा कायदेशीर बाबींमुळे समितीकडे नाही. त्यामुळे खात्यात दिसून येत नाही.</p>	<p>समितीमार्फत देवस्थानच्या जमीनीचे व्यवस्थापन करण्यासाठी स्वतंत्र विभाग निर्माण करण्यात आलेला आहे. त्यासाठी एका सेवा निवृत्त नायब तहसिलदार यांची नेमणूक करण्यात आलेली आहे. त्यांचे मार्फत देवस्थानच्या जमीनीच्या शेतजमीनींची माहिती घेणे, सातबाराला समितीचे नाव दाखल करणे, शेतजमीनीचा</p>

		ताबा घेणे, ताब्यात घेतलेल्या शेतजमीनी शेतकऱ्यांना कसण्यासाठी भाडेपट्ट्याने देणे ही कामे मोठ्या प्रमाणात सुरू करण्यात आलेली आहेत.
	मालमत्तेवर घसारा दर्शविण्यात आलेला नाही.	आयकर कायद्यानुसार मालमत्ता खरेदी केल्यानंतर त्याचे कलम ११(१)(ए) च्या अंतर्गत संपूर्ण कपात मिळत असल्या कारणाने आतापर्यंत मालमत्तेवरील घसाऱ्याची तरतूद केलेली नाही. परंतु आपल्या सुचनेनुसार जर घसाऱ्यांची तरतूद करणे बंधनकारक असेल तर, मालमत्तेचे मुल्यांकन करून यापूढे घसाऱ्यांची तरतूद करण्यात येत आहे.
	सर्वे.नं.२३९२ मधील ३२९४.३चौ.फु.जागा ज्यावर मंदिर आहे. ती संस्थेच्या लेख्यामध्ये आढळून येत नाही. तसेच तुकाराम भवन व दर्शन मंडप बांधण्यात आलेली जागा सुद्धा संस्थेच्या लेख्यामध्ये दिसून येत नाही.	सर्वे नं.२३९२ मधील ३२९४.३चौ.फु. जागा मंदिर समितीच्या नावे नसल्याने संस्थेच्या लेख्यामध्ये दिसून येत नाही. सदरची जागा मंदिर समितीच्या नावाने करणेबाबत कार्यवाही करून त्याची नोंद समितीच्या लेख्यामध्ये करून घेण्यात येत आहे.

	दिलेल्या ठेवी कायम होण्याचे अधीन आहेत.	मंदिर समितीच्या निधीमध्ये वेगवेगळ्या प्रकारच्या सुरक्षा ठेवी अनामती स्वरूपात जमा होत आहेत. तसेच समितीच्या काही ठेवी गुंतवणूक स्वरूपात बँकामध्ये गुंतवल्या जातात. त्यामुळे कोणत्या ठेवी कायम होण्याचे अधीन आहेत याचा बोध होत नाही.
१५	न्यासाचे कारपस फंडातील फरक दूर करणे	मंदिर समितीच्या कारपस फंडामध्ये कोणत्याही प्रकारचा फरक दिसून येत नाही.
१६	तरी लेखा परिक्षकांनी दिलेले वरील सर्वसाधारण आक्षेपासह (बी) नविन भक्तनिवास बिल्डींगचे बांधकाम (सी) जमा खर्चाबाबत (डी) बॅलन्स शीट मध्ये नमूद केलेल्या सर्व आक्षेपांचे सविस्तर अनुपालन सादर करावा.	याबाबत सविस्तर अनुपालन अहवाल खालीलप्रमाणे आहे.
(A) General Observations		
	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.	Process of strengthening and improvement of the internal control is already started and as a part of it we mention that we have appointed external CA firm as internal Auditor of Mandir Samitee.
	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	We have implemented the authentication process and department head is responsible for the same.

	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 authorized 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.	
	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.	Process is discontinued now and monthly payment process on the basis of bills submitted is started.
	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 he 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.	Suggestion taken in consideration and process is implemented.
	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.	Samiti gives contract for laddu supply to third party.
	On most of the occasion he requisition sleep 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.	Noted, and process is started as per suggestion.

	<p>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</p>	<p>Noted, and we will implement the process in this regard.</p>
	<p>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.</p>	<p>Noted. And we are in process of installing the software for the laddu Department to resolve the all the issues.</p>
	<p>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 signig 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.</p>	<p>Noted. And we are in process of installing the software for the laddu Department to resolve the all the issues.</p>
	<p>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</p>	<p>Noted. And we are in process of installing the software for the laddu Department to resolve the all the issues.</p>

	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.	Noted. And we are in process of installing the software for the laddu Department to resolve the all the issues.
	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 Laddui.e warring hand glosc, mask, etc were observed not to be complied by the contactors.	Now, contract for supply of laddu is given to third party and mandir samiti is not producing the laddu's.
	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.	Tender is given for supply of laddu's therefore, issue is resolved.
	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.	Tender is given for supply of laddu's therefore, issue is resolved.
	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 stuck of photos but the same were not	Observation is noted and process is implemented to verify stock physically. Authentication process is also implemented and authentication from manager is taken on stock register. Department head is now made responsible for all the shortfalls.

	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.					
	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					Difference is due to difference in opening balance of stock and therefore it is rectified.
Particular 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 stall 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 front 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.	Now process of taking charge after verification of stock is followed.
	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.	Now process is implemented as per suggestion.
	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.	Noted. We will make policy in this regard.
	Periodical physical verification of Stock should be carried out and the same should be reconciled with the necessary stock records.	Now Physical Verification process is implemented.
	In respect of Donation Box Collections some of the discrepancies observed by me were as under	
	In respect of "RukminiPayawaril 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.	Process implemented and register maintained. And also CCTV cameras implemented and all other safety measures taken while opening the donation box, counting and storing the same.
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.	
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.	Noted and process will be implemented.
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.	Valuable Ornament is kept in strong room only and all the safety measure like installation of CCTV Camera and alarm system is installed.
The entire valuables were Uninsured. We suggest that the same should be properly and adequately insured.	Now Insured.
We further suggest that a register should be kept in Locker Department in which entries of opening locker should be recorded.	Suggestion is noted and we will implement the same. We installed the CCTV Cameras and alarm system.
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	Suggestion Noted, and we will implement the process.

	<p>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.</p>	
	<p>However necessary steps are not initiated to strengthen the internal control system over the Donation received through Money Order.</p>	<p>Suggestion Noted, and we will implement the process.</p>
	<p>It was observed form 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.</p>	<p>Agriculture land and other land and building which are in the name of mandir samiti will be taken in the book after revaluation of the same from government approved valuator.</p>
	<p>In respect of General Administration and Staff Control, our observations come suggestions are as under.</p>	
	<p>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 Apartment should be kept in one place and the person taking the key should</p>	<p>Key register is maintained as per suggestion.</p>

	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.	Process is implemented and followed now as per suggestion.
	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.	Suggestion is noted and policy will be implemented in this regard.
	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.	Department-wise cashbook is not maintained but department head verify the daily collections with receipts and deposit it with main cashier.
	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.	Noted and process will be implemented.
	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.	Noted and process will be implemented.

	<p>Total Donation in Kind recorded in books of account during the year under Audit is Its. 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 V market rate and the same should be recorded in separate register. Stock of Inventory of such materials should be properly maintained,</p>	<p>Noted and process will be implemented.</p>
	<p>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.</p>	<p>Process is implemented and Followed.</p>
	<p>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 fables should be affixed on each donated material and the same should be recorded in separate register specifically with respective Lablc Nos. From the receipt register , the inventory record of different types of material have to be maintained with reference to the fable Nos. When ever the stock is sold or disposed off, the same is to he recorded in respective Inventory ledger with reference to the table 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.</p>	<p>Suggestion Noted, and process of policy forming and implementing the same is under process.</p>
	<p>In respect of the Occupation of accommodation at VcdantBhagtaNiwas, some of the procedural discrepancies observed and my suggestions in respect of the same</p>	

	are as under.	
	It is observed that free accommodation at VedantBhagtaNiwas 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 coy of the same should be given to the VedantBhagtaNivas so that any un-authorized accommodation at BhagtaNiwas can be verified.	Suggestion Noted, and process of policy forming and implementing the same is under process.
	In respect of Credit facility granted to some of the visitors at VedantBhagtaNiwas, 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.	No Such Credit Facility granted.
	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.	Boards are already placed.
	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.	Display Board containing name and designation of the samitee members and important officers is already affixed and help desk facility also established to help the devotee.
	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 basis and the salary register should be prepared on the basis of the attendance register.	Attendance Register is already maintained.
	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	Leave record is maintained properly as per suggestions.

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.				Incomplete registers completed and record maintained properly
In the daily attendance register, it is observed that leave of the employees were not recorded on various occasion				Correction made and now maintained properly.
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.				Daily Attendance Register maintained and signed by employees.
On Verification of records maintained at Goshala 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				At present Stock register maintained properly.
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.				At present Stock register maintained properly.
Register showing total Nos. of Cattles in Goshala is not maintained.				Register of Total no of Cattles in Goshala is maintained properly.
Necessary Tag not affixed on most of the Cows.				Tagging is done.
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				Distribution of milk to various department of temple is maintained in register and signature of

	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.	respective department head is taken.																														
	<p>On physical verification of Stock of Cattle Feed at Goshala on 10/08/2017, The difference in stock observed by me were as under.</p> <table border="1"> <thead> <tr> <th>Sr. No</th> <th>Particulars</th> <th>Qty. as per Register (Bags)</th> <th>Physical Qty (Bags)</th> <th>Difference Qty. (Bags)</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Wheat Bhusa</td> <td>45</td> <td>52</td> <td>7</td> <td>5488</td> </tr> <tr> <td>2</td> <td>Habharakalan</td> <td>29.40</td> <td>35</td> <td>6</td> <td>6900</td> </tr> <tr> <td>3</td> <td>Goli Pend</td> <td>14</td> <td>17</td> <td>3</td> <td>2775</td> </tr> <tr> <td>4</td> <td>Total</td> <td>88.40</td> <td>104</td> <td>16</td> <td></td> </tr> </tbody> </table>	Sr. No	Particulars	Qty. as per Register (Bags)	Physical Qty (Bags)	Difference Qty. (Bags)	Value	1	Wheat Bhusa	45	52	7	5488	2	Habharakalan	29.40	35	6	6900	3	Goli Pend	14	17	3	2775	4	Total	88.40	104	16		Observation is noted and follow up action is taken and policy for proper recoding of consumption and maintaining proper record is implemented.
Sr. No	Particulars	Qty. as per Register (Bags)	Physical Qty (Bags)	Difference Qty. (Bags)	Value																											
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	From the above details i 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 tattles. I suggest that the difference in stock may br 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.																															
	<p>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 amunt under works Contract as per the rovisions of Mvat Act 2002 was not made on the said payments.</p> <table border="1"> <thead> <tr> <th>Sr No</th> <th>Name of the Contractors</th> <th>Nature of Works</th> <th>Amount Rs.</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Synergy SKI Infra Development</td> <td>Goshala construction</td> <td>1413128</td> </tr> </tbody> </table>	Sr No	Name of the Contractors	Nature of Works	Amount Rs.	1	Synergy SKI Infra Development	Goshala construction	1413128																							
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	2	Synergy Infra Development	SKI	VedantBhaktanivas Canteen Const	1011347														
	3	Synergy Infra Development	SKI	Other construction work	474905														
	4	Synergy Infra Development	SKI	Construction of new BhaktaNiwas	93149136														
<p>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</p> <table border="1"> <thead> <tr> <th>Sr. No</th> <th>Particulars</th> <th>Amount Rs</th> </tr> </thead> <tbody> <tr> <td>01</td> <td>Direct Construction of Sanitary Houses</td> <td>14,74,933/-</td> </tr> <tr> <td>02</td> <td>Grant of funds for construction</td> <td>1,13,28,432/-</td> </tr> <tr> <td></td> <td>Total Expenditure</td> <td>1,28,03,365/-</td> </tr> </tbody> </table>							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/-	Noted and Taken required action.
Sr. No	Particulars	Amount Rs																	
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	Total Expenditure	1,28,03,365/-																	
<p>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 1 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 devotees are using the facility. For the purpose of the same , 1 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</p>																			

	funds were donated should be asked to refund the fund amount.				
	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			Necessary actions will be taken as per suggestions.	
	Page No.	Date of Meeting	Resolution No.		Particulars of Resolution
	125	12-03-14	05		Possession to be taken of BhaktaNiwas 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 YamaiTalav
	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 YamaiTalav
	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.	
	It is observed that the Solar Plant at TukaramBhavan 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.23.63/- lakh was granted.	सदर प्रकल्पाची दुरुस्ती करून दि.०१/०६/२०१९ पासून कार्यन्वीत करण्यात आला आहे.
	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.	We will form policy in this regard and implement the same.
	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.	Process of recovery from employees is initiated.
	Provident fund money of employees were still continuing in the books of the trust, which should have been transferred to a separate trust.	This issue will be placed in next committee meeting for decision.
	Some of the properties of the Trust are not in the name of the Trust for which action has been initiated by the Satnittee. In absence of complete information, we are unable to comment as to amount invested, land area, land location and possession therapf. 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.	Agriculture land and other land and building which are in the name of mandir samiti will be taken in the book after revaluation of the same from government approved valuator.
	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.	आयकर कायद्यानुसार मालमत्ता खरेदी केल्यानंतर त्याचे कलम ११(१)(ए) च्या अंतर्गत संपूर्ण कपात मिळत असल्या कारणाने आतापर्यंत मालमत्तेवरील घसाच्याची तरतूद केलेली नाही. परंतू आपल्या सुचनेनुसार जर घसाच्यांची तरतूद करणे बंधनकारक असेल तर, मालमत्तेचे मुल्यांकन करून यापूढे घसाच्यांची तरतूद करण्यात येत आहे.

	<p>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 TukaramBhavan is constructed and the land on which DarshanMandap is constructed are not reflected in the books of accounts.</p>	<p>सर्व्हे नं.२३९२ मधील ३२९४.३चौ.फु. जागा मंदिर समितीच्या नावे नसल्याने संस्थेच्या लेख्यामध्ये दिसून येत नाही. सदरची जागा मंदिर समितीच्या नावाने करणेबाबत कार्यवाही करून त्याची नोंद समितीच्या लेख्यामध्ये करून घेण्यात येत आहे.</p>												
	<p>Deposits given were subject to confirmation.</p>	<p>मंदिर समितीच्या निधीमध्ये वेगवेगळ्या प्रकारच्या सुरक्षा ठेवी अनामती स्वरूपात जमा होत आहेत. तसेच समितीच्या काही ठेवी गुंतवणूक स्वरूपात बँकामध्ये गुंतवल्या जातात. त्यामुळे कोणत्या ठेवी कायम होण्याचे अधीन आहेत याचा बोध होत नाही.</p>												
	<p>Trust Fund and Corpus:- Balance Rs. 3,46,68,225/-</p>													
	<p>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 tinder 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.</p> <table border="1" data-bbox="383 1150 1144 1340"> <thead> <tr> <th>Sr. No.</th> <th>Particulars</th> <th>Amount Rupees</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Other gift Materials</td> <td>464976</td> </tr> <tr> <td>2</td> <td>Silver Donation</td> <td>638085</td> </tr> <tr> <td>3</td> <td>Donation of Copper and</td> <td>22670</td> </tr> </tbody> </table>	Sr. No.	Particulars	Amount Rupees	1	Other gift Materials	464976	2	Silver Donation	638085	3	Donation of Copper and	22670	<p>Noted and taken required action.</p>
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1	Other gift Materials	464976												
2	Silver Donation	638085												
3	Donation of Copper and	22670												

	Brass			
4	Proceeds of Sale of animals	74000		
5	Divine Cloths	542084		
6	Donation of Electrical Equipment's	3 205		
7	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 appp.atld managing committee.			
	(B) Observations on Construction of New BhaktaNiwas Building.			
	In respect of ongoing construction of BhaktaNiwas Building our Observations are as under.			
	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.			Building is completed and put in use. Therefore, No Need to take any action.
	"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.			
	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 ---n 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			4% contract amount is kept as Security deposit and we will discuss the matter in the next committee meeting and finalize the deduction of penalty amount from the security deposit.

	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.	
	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.	Building is completed and put in use. Therefore, No Need to take any action.
	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.	
	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.	Building is completed and put in use. Therefore, No Need to take any action.
	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.	Building is completed and put in use. Therefore, No Need to take any action.

	<p>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 Midis 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 fortyseven 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.</p>	<p>Building is completed and put in use. Therefore, No Need to take any action.</p>
	<p>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 zeparate 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.</p>	<p>Building is completed and put in use. Therefore, No Need to take any action.</p>
	<p>The following details in respect of Extra work to be carried out by the contractor are not produced before me for verification.</p>	
	<p>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.</p>	<p>Building is completed and put in use. Therefore, No Need to take any action.</p>
	<p>Copy of Resolution passed in the committee meeting approving the Cost of Extra work and extra items was not available for verification.</p>	<p>Building is completed and put in use. Therefore, No Need to take any action.</p>

	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.	Building is completed and put in use. Therefore, No Need to take any action.												
	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.	Building is completed and put in use. Therefore, No Need to take any action.												
	Revised Bank Guarantee was not obtained considering the extension period granted and increases-in the amount of total cost of construction.	Building is completed and put in use. Therefore, No Need to take any action.												
	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.	Building is completed and put in use. Therefore, No Need to take any action.												
(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.													
	Vehicle Fuel Repairs and maintenance Expenses of Rs. 2,13,456/- comprises of Tractor Expenses Rs. 38031/- , Pickup Vehicle Rs. 45082/-, ActivaExps 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.	Vehicle Log book is maintained and fuel filled is also recorded in the log book.												
	Legal Expenses of Rs. 5,74,877/- comprises of payment made to thg advocates as details given Below towards Professional Charges <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 40%;">Particulars of Work</th> <th style="width: 30%;">Name of Advocate</th> <th style="width: 30%;">Amount Paid</th> </tr> </thead> <tbody> <tr> <td>High Court Legal matter</td> <td>1 Neel G. Helekar</td> <td>1,25,000</td> </tr> <tr> <td>Supreme Court Matter</td> <td>Kishoreram</td> <td>3,00,000</td> </tr> <tr> <td>Charity Commissioner office Matter</td> <td>NitinHabib</td> <td>65,000</td> </tr> </tbody> </table> <p>TDS @ 10% neither deducted nor paid against the said professional Fees. Copy of Advocate Bill was not on record.</p>	Particulars of Work	Name of Advocate	Amount Paid	High Court Legal matter	1 Neel G. Helekar	1,25,000	Supreme Court Matter	Kishoreram	3,00,000	Charity Commissioner office Matter	NitinHabib	65,000	Observation Noted. We have formed the policy and started deducting the TDS from the professional fees, contractors etc.
Particulars of Work	Name of Advocate	Amount Paid												
High Court Legal matter	1 Neel G. Helekar	1,25,000												
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Charity Commissioner office Matter	NitinHabib	65,000												
	Staff Expenses debited to Income Expenditure A/C Comprises of Interest on Employees Provident Fund Rs. 9, 93,566/- comprises of following payments <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 70%;">Particulars of Payments</th> <th style="width: 30%;">Amount Rs.</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> </tr> </tbody> </table>	Particulars of Payments	Amount Rs.			We are in process of reconciliation of the same.								
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/-	
	<p>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 Its. 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.</p>		
	<p>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 hooks 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.</p>		No Such provision of interest is made in the books of accounts.
	I would further like to suggest that the difference in Employees Provident fund account as per manual Register and balances appearing in computer system		We are in process of reconciliation of the same.

	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.	Rectification is made and submitted.																
	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.	We will discuss the matter in next committee meeting.																
	Parivvar 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.	Accounting entry of collection of donation box is made in cash book of computer accounting system and then deposited into Bank.																
	A separate register should be maintained for donation received in foreign Currency.	Observation Noted and we will maintain the register onward.																
	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 from Interest on Fixed Deposits.	Fixed Deposit is taken as security from contractor therefore, interest on the same is not received by us therefore was not considered in the Income.																
	It is observed that T.D.S as per Provisions of Income Tax Was not made On following Expenses incurred during the year.	Observation Noted. We have formed the policy and started deducting the TDS from the professional fees, contractors etc.																
	<table border="1"> <thead> <tr> <th>Sr. No</th> <th>Name of the party</th> <th>Particulars of Exps</th> <th>Amount Rs.</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Avinash B Velapure</td> <td>Fixing of LED in Ashadhiyatra</td> <td>1,70,000</td> </tr> <tr> <td>2</td> <td>Sara Plast Pvt. Ltd.</td> <td>Providing Sanitary Houses in Kartikyatra</td> <td>35,91,000/-</td> </tr> <tr> <td>3</td> <td>Sara Plast Pvt. Ltd</td> <td>Providing Sanitary Houses in MaghYatra</td> <td>30,91.500/-</td> </tr> </tbody> </table>	Sr. No	Name of the party	Particulars of Exps	Amount Rs.	1	Avinash B Velapure	Fixing of LED in Ashadhiyatra	1,70,000	2	Sara Plast Pvt. Ltd.	Providing Sanitary Houses in Kartikyatra	35,91,000/-	3	Sara Plast Pvt. Ltd	Providing Sanitary Houses in MaghYatra	30,91.500/-	
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(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.	
	<p>Employees Provident Fund:- Balance Rs. 1,50,01,438.5W-...46- 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 Ks. 59,07,138/- and Closing Balance as on 31-03-2016 wasRs. 78,04,7991- that means an average balance of Rs. 58,55, 968/- was un necessarily laying 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 4—.4% 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.</p>	As per suggestion we have made the Fixed Deposit out of Amount Laying in the saving bank account.
	<p>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 IRs. 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</p>	We are in process of reconciliation of the same.

	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.													
	Other Creditors: - Rs. 45,47,660/-													
	Under the other creditors Following amounts have been shown													
	<table border="1"> <thead> <tr> <th>Particulars</th> <th>Amount Rs</th> </tr> </thead> <tbody> <tr> <td>SuppliersAnamat</td> <td>8,00,900/-</td> </tr> <tr> <td>Suppliers Security deposit against Rent</td> <td>5.00,000/-</td> </tr> <tr> <td>Security deposit from Building Contractor</td> <td>70.8 1,286/-</td> </tr> <tr> <td>Provident fund Contribution</td> <td>1,65,474/-</td> </tr> </tbody> </table>	Particulars	Amount Rs	SuppliersAnamat	8,00,900/-	Suppliers Security deposit against Rent	5.00,000/-	Security deposit from Building Contractor	70.8 1,286/-	Provident fund Contribution	1,65,474/-			
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Security deposit from Building Contractor	70.8 1,286/-													
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.	We are in process of reconciliation of the Provident fund ledger and resolve the issue.												
	Fixed Assets :- 341265809.47													
	The Total Fixed assets of the temple as on 31-03-15 comprises of following asstes													
	<table border="1"> <thead> <tr> <th>Particulars</th> <th>Amount Rs.</th> </tr> </thead> <tbody> <tr> <td>Immovable Properties</td> <td>255328273</td> </tr> <tr> <td>Vehicles</td> <td>671199</td> </tr> <tr> <td>Gold and Silver</td> <td>42992853</td> </tr> <tr> <td>Plant and Machinery, Computers Electrical Equipment's Furniture and other Assets</td> <td>42273484</td> </tr> <tr> <td>Total</td> <td>238043136</td> </tr> </tbody> </table>	Particulars	Amount Rs.	Immovable Properties	255328273	Vehicles	671199	Gold and Silver	42992853	Plant and Machinery, Computers Electrical Equipment's Furniture and other Assets	42273484	Total	238043136	
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Total	238043136													
	In respect of the Fixed Assets as above our observations are as uncle													

	<p>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.</p>	<p>land and building which are in the name of mandir samiti will be taken in the book after revaluation of the same from government approved valuator.</p>
	<p>Fixed Assets Register as required to be maintained by the Charitable Trust under the Bombay Public Trust Act was not maintained.</p>	<p>Not Maintained, But we are in process of preparing the Fixed asset register department wise and instruction for the same are given to all the departments.</p>
	<p>An assets under the Name " KayamSaman" of Rs. 1,70,28,077.081- has been shown tinder other assets for a quite long time in the Balance Sheet. However the details of the same were not available on record.</p>	<p>Not Maintained, But we are in process of preparing the Fixed asset register department wise and instruction for the same are given to all the departments.</p>
	<p>Under the other Assets, a " Dhanyarupi Bhet Vastu" of its 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.</p>	<p>Necessary rectification in account was made in the accounts by passing the Journal Entry.</p>
	<p>Balance of Rs. 51,48,715/- under the head "MahavastraBhetVastu" under other</p>	<p>Necessary rectification in account was made in the</p>

<p>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 „M. the Income and Expenditure accounts of earlier years. Hence to arrive at the correct value of assets I wouldlike to suggest that physical inventory of stock of Mahavastra 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.</p>	<p>accounts by passing the Journal Entry.</p>
<p>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 he updated every year after due physical verification.</p>	<p>आयकर कायद्यानुसार मालमत्ता खरेदी केल्यानंतर त्याचे कलम ११(१)(ए) च्या अंतर्गत संपूर्ण कपात मिळत असल्या कारणाने आतापर्यंत मालमत्तेवरील घसाच्याची तरतूद केलेली नाही. परंतू आपल्या सुचनेनुसार जर घसाच्यांची तरतूद करणे बंधनकारक असेल तर, मालमत्तेचे मुल्यांकन करून यापूढे घसाच्यांची तरतूद करण्यात येत आहे.</p>
<p>During the year under audit an additional construction of Rs. 10,11,347/- was made towards VedantUpaharGriha Canteen, however necessary work order was</p>	<p>Observation noted. Work Order was not prepared but bill payment</p>

	not prepared for the same.	was made with approval of committee.																		
	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.	No action required.																		
	Deposits:- Rs.7,18,701/- The total Deposits as shown in the Balance Sheet comprises of following deposits.	Balance amount of M.S.E.B Deposit and BNSL Deposit was adjusted with Bill amount therefore not refunded by respective entity.																		
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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, Temporary 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.

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 (IDS) 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.

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

Sr. No.	Name of the persons	Amount Rs.
1	Upadhve	6,000
2	M.V. Kate	6,000
3	SadashivaGaikwad	10,000

	4	Salve	4,500		
	5	SubhashChavan	33,000		
	6	Naveen Interior	21,040		
		Total	80,540		
	<p>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.</p>				<p>We will kept the matter in the next committee meeting and resolve the issue.</p>
	<p>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.</p>				<p>We will kept the matter in the next committee meeting and resolve the issue.</p>
	<p>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 prctice 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.</p>				<p>We are in process of assessment of accounts under income tax act and refund of Income Tax (TDS) will be received in shortly.</p>
	<p>An old advance of Rs. 10,000/- was out standing from Hiten Mar The details of the same were not made available. The same should be recovered from the respective staff.</p>				<p>We will kept the matter in the next committee meeting and resolve the issue.</p>
	<p>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</p>				

	<p>outstanding from some of the staff members were as under. The same were remained to be recovered from salary of the said staff.</p> <table border="1" data-bbox="383 264 1391 691"> <thead> <tr> <th>Sr. No.</th> <th>Name of the staff</th> <th>Amount Rs.</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>AnkushSupe</td> <td>3000</td> </tr> <tr> <td>2</td> <td>UdavMahadeokar</td> <td>1650</td> </tr> <tr> <td>3</td> <td>EknathPimplencrkar</td> <td>2400</td> </tr> <tr> <td>4</td> <td>KalawatiSalunke</td> <td>750</td> </tr> <tr> <td>5</td> <td>Chayagaonkare</td> <td>2550</td> </tr> <tr> <td>6</td> <td>ManikBhosale</td> <td>1800</td> </tr> <tr> <td>7</td> <td>ManikMisal</td> <td>3600</td> </tr> <tr> <td>8</td> <td>Shankar Mali</td> <td>1500</td> </tr> <tr> <td>9</td> <td>SajianSathe</td> <td>3450</td> </tr> <tr> <td></td> <td>Total</td> <td>20900</td> </tr> </tbody> </table>	Sr. No.	Name of the staff	Amount Rs.	1	AnkushSupe	3000	2	UdavMahadeokar	1650	3	EknathPimplencrkar	2400	4	KalawatiSalunke	750	5	Chayagaonkare	2550	6	ManikBhosale	1800	7	ManikMisal	3600	8	Shankar Mali	1500	9	SajianSathe	3450		Total	20900	
Sr. No.	Name of the staff	Amount Rs.																																	
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9	SajianSathe	3450																																	
	Total	20900																																	
	<p>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.</p>	<p>We have taken the action and some amount was recovered and we are still following up for recovery of balance amount.</p>																																	
	<p>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 P.Y. 2014-15 recovery was not made from following staff towards old loan outstanding in their name</p> <table border="1" data-bbox="383 986 1391 1294"> <thead> <tr> <th>Sr. No.</th> <th>Name of the staff</th> <th>Amount Rs.</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Ashok Waghmare</td> <td>24,500</td> </tr> <tr> <td>2</td> <td>Dattatray S. Jadahav</td> <td>12,440</td> </tr> <tr> <td>3</td> <td>ManikBhosale</td> <td>45,000</td> </tr> <tr> <td>4</td> <td>ManikMisal</td> <td>24,000</td> </tr> <tr> <td>5</td> <td>Yamuna Nawale</td> <td>11,000</td> </tr> <tr> <td>6</td> <td>VasantRaut</td> <td>20,564</td> </tr> <tr> <td></td> <td>Total</td> <td>137504</td> </tr> </tbody> </table> <p>In the year under audit the above amounts outstanding from the staff, were</p>	Sr. No.	Name of the staff	Amount Rs.	1	Ashok Waghmare	24,500	2	Dattatray S. Jadahav	12,440	3	ManikBhosale	45,000	4	ManikMisal	24,000	5	Yamuna Nawale	11,000	6	VasantRaut	20,564		Total	137504	<p>No loan amount is outstanding from staff therefore no action is required.</p>									
Sr. No.	Name of the staff	Amount Rs.																																	
1	Ashok Waghmare	24,500																																	
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5	Yamuna Nawale	11,000																																	
6	VasantRaut	20,564																																	
	Total	137504																																	

	adjusted against the Interest payable to staff on Provident Fund. I 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.	
	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 explainable Suggested that the details of the same should be find out and the same should be properly shown in the Balance Sheet	We are in process of reconciliation of the Provident fund ledger and resolve the issue.
	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.	As per suggestion Fixed deposit of amount laying idle in the saving bank was made.

महाराष्ट्र शासन, विधी व न्याय विभाग
श्री. विठ्ठल रूक्मिणी मंदिरे समिती, पंढरपूर
जि. सोलापूर (महाराष्ट्र) - ४१३३०४



परिशिष्ट :- ०६

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

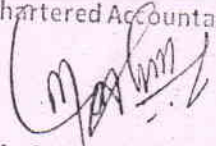
- 4) The Balance Sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of account.
- 5) In our opinion and to the best of our information and according to the explanation given to us and shown by books of trust, the said accounts subject to our observations 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

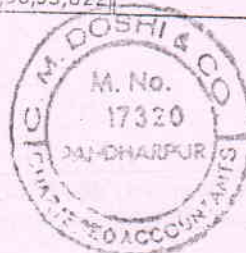
Name of the Public Trust : Shri. Vitthal Rukmini Mandir Samittee , Pandharpur
Income & Expenditure Account For the year 2016-17

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		60,969			
To Audit fee		30,000			
To Contribution and fees					
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 :

Executive Officer,

Shri. Vitthal Rukmini Mandir Samittee

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	



100

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			
- From Others		K	1,48,58,535	Current Assets & Loans and Advances		
(Providend fund Contribution)				Deposites	Q	7,05,902
Current Liabilities and Advances				Loans and Advances	R	57,68,353
- For Anamat (Deposit) Received		L	14,57,700	Cash in Hand		1,76,390
- For Security Deposite		M	1,22,22,726	Bank Accounts	S	1,69,53,418
				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		1,52,17,86,469
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

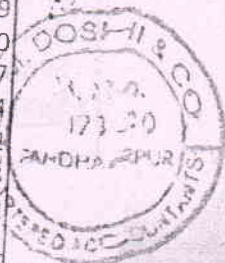
Immovable Properties

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		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



W

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 of 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:

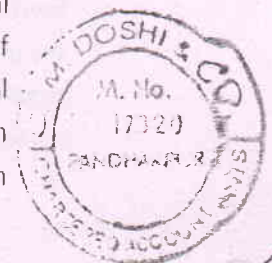
The trust has some of statutory obligations which are not recognized in books of accounts.



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.

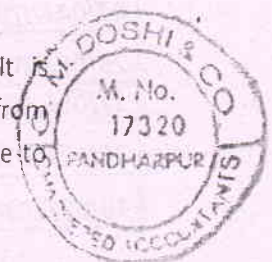
In respect of the Occupation of accommodation at Vedant Bhagta Niwas, some of the procedural discrepancies observed and my suggestions in respect of the same are as under.

➤ 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 Paument



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*

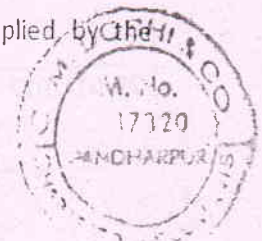
Donations at the time of *darshan* offered before the deities (*Vitthal Payavaril Jama and Rukmini Payavaril Jama*) donations were sometimes deposited late by Pujari. Entire collection of *Vitthal payavaril jama and Rukmini Payavaril jama* were recorded in front of CCTV. In respect of Donation Box Collection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

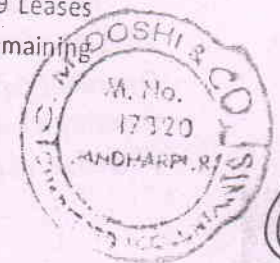
14) *Pariwar devta Denagi* was directly deposited in Bank not recorded in cash book. We suggest that it should be registered in cash book. *Panchana* registered not signed by witnesses, Manager and Accountants.

15) Other Receipts :-

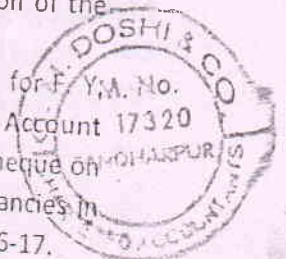
- No sales vouchers were made for sale of *Chandan* Powder. No stock register were maintained for *Chandan* packets counting.
- No sales vouchers were made for sale of Milk. No register were maintained for Milk sale.
- No sales vouchers were made for sale of *Dnyaneshwari* . No stock register were maintained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

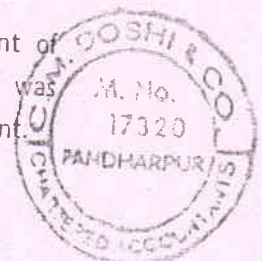
Sr. No.	Particulars	Amount (Rs.)
01	Other Gift Materials	464976
02	Silver donation	638085
03	Donation of copper and brass	22670
04	Proceeds of sale of animals	74000
05	Divine Cloths	542084
06	Donation Of Electrical Equipment's	3205
07	Donation of Gold	1140315
	Total	2885326

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

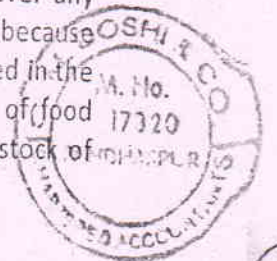
Particulars	Amount Rs.
Suppliers Anamat	14,57,700/-
Security deposit under Contract	1,22,22,726/-
Provident fund Contribution	1,65,474/-

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/-



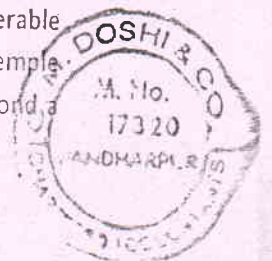
It was reported that the above advances were made to respective contractors towards work to be executed by them, however the contractors were not submitted their final Bills for work done by them, hence the part of the advance amount remained to be adjusted against expenses and appearing as an advance 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

श्री.विठ्ठल रूक्मिणी मंदिरे समिती, पंढरपूर

लेखा परिक्षण अहवाल सन २०१६-२०१७ मधील आक्षेपावरील अनुपालन अहवाल

अ.क्र.	आक्षेप	अनुपालन अहवाल
(१)	(२)	(३)
१	न्यासाने अंतर्गत लेखापरिक्षकाची नेमणूक केलेली नाही. वित्तीय अनियमितता टाळणेकरीता अंतर्गत लेखापरिक्षकाची आवश्यकता आहे.	मंदिर समितीने विहित प्रक्रिया राबवून सनदी लेखापाल श्री. अमोल भालेराव, पंढरपूर यांची अंतर्गत लेखा परिक्षक म्हणून नियुक्ती केली आहे. त्यांचेकडून वेळोवेळी अंतर्गत लेखा परिक्षण करून घेण्यात येत आहे. तसेच त्यांनी काढलेल्या त्रुटींची तातडीने निराकन करण्यात येत आहे.
२	अधिकृत व्यक्तीमार्फत वेळोवेळी विविध विभागांचे भांडार पडताळणी केली गेली पाहिजे व प्रत्यक्ष माल व पुस्तकी माल याची पडताळणी करून समितीस याबाबत सूचीत केले गेले पाहिजे.	श्री. विठ्ठल रूक्मिणी मंदिरे समिती, पंढरपूरच्या दि. १०/०९/२०१९ रोजीच्या सभेतील निर्णयान्वये समितीचे अधिकारी व वरिष्ठ कर्मचारी यांचे पथक नियुक्त करण्यात आले आहे. या पथकाकडून समितीकडील विविध विभागांचे भांडार पडताळणी करण्याचे काम करणेत येत आहे.
३	सोने चांदी विभागामध्ये ठेवण्यात आलेल्या मौल्यवान वस्तू नॉर्मल कपाटात ठेवले आहे. त्या करीता दुहेरी चावी असलेले कपाट/सेफ	सोने चांदी दागिने स्ट्रॉग रूममध्ये ठेवण्यात आलेले आहेत. तसेच सदर रूममध्ये सीसीटीव्ही, बायोमेट्रीक, अलार्म अशा

	असणे आवश्यक आहे. सीसीटीव्ही कार्यन्वीत नाही. तसेच मौल्यवान वस्तूंचा विमा उतरविलेला नाही.	प्रकारच्या प्रणाली बसविण्यात आलेल्या आहेत. तसेच सदर मौल्यवान वस्तूंचा विमा उतरविण्याबाबत तातडीने कार्यवाही सुरु करण्यात आली आहे.
४	चावी नोंदवही ठेवणे आवश्यक आहे. बदली झालेल्या कर्मचाऱ्यांनी रितसर कार्यभार हस्तांतरण करणे आवश्यक आहे. प्रत्येक विभाग प्रमुखाने रोजचे रोज जमा होणारे रक्कम पडताळून स्वाक्षांकीत केली पाहिजे. वस्तू स्वरूपात मिळणारे दानाची बाजार भावानुसार नोंद घेणे आवश्यक, विविध वस्त्रे व साडी यांची भांडार पडताळणी होणे आवश्यक, वेदान्त भक्तनिवास मधील रहिवासी बाबत देखील विसंगती आढळल्या आहेत	चावी नोंदवही ठेवण्यात येत आहे. तसेच बदली झालेल्या कर्मचाऱ्यांचा लेखी स्वरूपात कार्यभार हस्तांतरण करण्यात येत आहे. तसेच जमा रक्कम संबंधित विभाग प्रमुखांना पडताळणी करून स्वाक्षांकित करण्याबाबत लेखी समज दिली आहे. तसेच वस्तू स्वरूपात मिळणाऱ्या दानाची पावती करून त्यावर बाजारभावाची नोंद घेण्यात येत आहे. तसेच भक्तनिवास येथील रहिवाशीबाबत अत्याधुनिक पध्दतीची संगणक प्रणाली खरेदी करण्यात येत आहे.
५	कर्मचाऱ्यांचे अभिलेख व्यवस्थित ठेवण्यात आले नाहीत	मंदिर समितीच्या आस्थापनेवरील कार्यरत असलेल्या सर्व कर्मचाऱ्यांच्या सेवा संरक्षित करण्याच्या दृष्टीने २७० पदांचा आकृतीबंध राज्य शासनाकडे मंजूरीसाठी पाठविण्यात आला होता. त्यानुसार मा. राज्य शासनाने २७० पदांचा आकृतीबंध

		मंजुर केला आहे. सदर मंजुर आकृतीबंधावर कार्यवाही करून मंदिर समितीकडील सर्व कर्मचाऱ्यांच्या सेवा नियमित केलेल्या आहेत. तसेच प्रत्येक कर्मचाऱ्यांची स्वतंत्र फाईल तयार करून अभिलेख जतन करण्यात आला आहे.
६	गोशाळा विभागाचे अभिलेख देखील व्यवस्थित ठेवलेले नाहीत.	याबाबत गोशाळा विभाग प्रमुख यांना लेखी समज देण्यात आली असून, त्यांचेकडून अभिलेख व्यवस्थित करून घेण्यात आली आहे. तसेच सर्व विभागाकडील अभिलेख समितीचे व्यवस्थापक व लेखा अधिकारी यांना तपासणी करणेकामी आदेशित करण्यात आले आहे.
७	रु.२८,०५,३६,८१३/- चे कामावर ठेकेदाराचे देयकावर २ टक्के टी डी एस ची कपात केलेली नाही.	व्हॅट टिडीएसच्या तरतूदीबाबत मंदिर समितीला काही अवगत माहिती नसल्याने मंदिर समितीकडून व्हॅट टिडीएसची कपात नजरचुकीने करण्यात आलेली नाही. परंतु आता मंदिर समितीने संबंधित ठेकेदाराकडून पूर्ण देयकांवरील व्हॅट मा. राज्य शासनाकडे जमा केलेल्याची सविस्तर माहिती घेतलेली आहे व ती समितीच्या अभिलेखात जतन करणेत आली आहे.

८	तसेच विविध देयकांवरचा आयकरवरचा २ टक्के टीडीएस ची कपात केलेली नाही.	नजरचुकीने आयकर कायद्या अंतर्गत टिडीएसची कपात करण्यात आलेली नाही. परंतु यापूढे ती करण्यात येत आहे.
९	तुकाराम भवनातील सोलर प्रकल्प चालू नाही. ताळेबंदामध्ये ४७.२५ लक्ष रक्कम शासनाचे २३.६३ लक्ष अनुदान प्राप्त आहे.	सदर प्रकल्पाची दुरूस्ती करून दि.०१/०६/२०१९ पासून कार्यन्वीत करण्यात आला आहे.
१०	पूर्वीच्या प्राधिकृत हिशेब तपासणीसांनी खालीलप्रमाणे शेरे त्यांच्या अहवालात दिलेले आहेत.	
	कर्मचाऱ्यांवरील जबाबदाऱ्या व कर्तव्ये निश्चित केलेली नसल्यामुळे अंतर्गत व्यवस्था व्यवस्थित नाही.	मंदिर समितीच्या आस्थापनेवरील कार्यरत असलेल्या सर्व कर्मचाऱ्यांच्या सेवा संरक्षित करण्याच्या दृष्टीने २७० पदांचा आकृतीबंध राज्य शासनाकडे मंजुरीसाठी पाठविण्यात आला होता. त्यानुसार मा. राज्य शासनाने २७० पदांचा आकृतीबंध मंजुर केला आहे. सदर मंजुर आकृतीबंधावर कार्यवाही करून मंदिर समितीकडील सर्व कर्मचाऱ्यांच्या सेवा नियमित केलेल्या आहेत. त्याप्रमाणे त्यांच्या जबाबदाऱ्या व कर्तव्ये निश्चित करण्यात आलेल्या आहेत. त्यानुसार मंदिराचे व्यवस्थापन चांगल्या पध्दतीने होत आहे.

	<p>कर्मचाऱ्यांना देण्यात आलेल्या आग्रिमापैकी रु.१७३०१२/- रुपयाची वसुली कर्मचारी निवृत्त झाल्यामुळे झालेली नाही.</p>	<p>सदर कर्मचाऱ्यांकडून वसुली करून घेण्याची कार्यवाही चालु आहे.</p>
	<p>कर्मचाऱ्यांच्या भविष्य निर्वाह निधीची रक्कम अद्यापही संस्थेच्या खात्यात आहे. सदर रक्कम स्वतंत्र खात्यात ठेवण्यात यावी.</p>	<p>कर्मचारी भविष्य निर्वाह निधीचे स्वतंत्र खाते आहे. सदर खात्यावर भविष्य निर्वाह निधी जमा करण्यात येत होता. सदरचे बँक खाते सेट्रल बँक ऑफ इंडीया, पंढरपूरमध्ये आहे.</p> <p>तसेच मंदिर समितीच्या आस्थापनेवरील सर्व कर्मचाऱ्यांची भविष्य निर्वाह निधीबाबत ऑनलाईन पध्दतीने खाती उघडून त्यांचे खाते क्रमांक प्राप्त करून घेवून दि. २९/११/२०१६ पासून भविष्य निर्वाह निधीची कपात करून व मंदिर समितीची १२ टक्के रक्कम अशी भविष्य निर्वाह निधीकडे भरणे करण्यात येत आहे.</p>
	<p>काही मालमत्ता समितीच्या नावावर नाही याबाबत समितीने कार्यवाही करणे आवश्यक आहे. काही मालमत्तेचा ताबा कायदेशीर बाबींमुळे समितीकडे नाही. त्यामुळे खात्यात दिसून येत नाही.</p>	<p>समितीमार्फत देवस्थानच्या जमीनीचे व्यवस्थापन करण्यासाठी स्वतंत्र विभाग निर्माण करण्यात आलेला आहे. त्यासाठी एका सेवा निवृत्त नायब तहसिलदार यांची नेमणूक करण्यात आलेली आहे. त्यांचे मार्फत देवस्थानच्या जमीनीच्या शेतजमीनींची</p>

		माहिती घेणे, सातबाराला समितीचे नाव दाखल करणे, शेतजमीनीचा ताबा घेणे, ताब्यात घेतलेल्या शेतजमीनी शेतकऱ्यांना कसण्यासाठी भाडेपट्ट्याने देणे ही कामे मोठया प्रमाणात सुरू करण्यात आलेली आहेत.
	मालमत्तेवर घसारा दर्शविण्यात आलेला नाही.	आयकर कायद्यानुसार मालमत्ता खरेदी केल्यानंतर त्याचे कलम ११(१)(ए) च्या अंतर्गत संपूर्ण कपात मिळत असल्या कारणाने आतापर्यंत मालमत्तेवरील घसाऱ्याची तरतूद केलेली नाही. परंतु आपल्या सुचनेनुसार जर घसाऱ्यांची तरतूद करणे बंधनकारक असेल तर, मालमत्तेचे मुल्यांकन करून यापूढे घसाऱ्यांची तरतूद करण्यात येत आहे.
	सर्वे.नं.२३९२ मधील ३२९४.३चौ.फु.जागा ज्यावर मंदिर आहे. ती संस्थेच्या लेख्यामध्ये आढळून येत नाही. तसेच तुकाराम भवन व दर्शन मंडप बांधण्यात आलेली जागा सुध्दा संस्थेच्या लेख्यामध्ये दिसून येत नाही.	सर्व्हे नं.२३९२ मधील ३२९४.३चौ.फु. जागा मंदिर समितीच्या नावे नसल्याने संस्थेच्या लेख्यामध्ये दिसून येत नाही. सदरची जागा मंदिर समितीच्या नावाने करणेबाबत कार्यवाही करून त्याची नोंद समितीच्या लेख्यामध्ये करून घेण्यात येत आहे.
	अंतर्गत लेखापरिक्षण नसल्याने गैरव्यवहार दिसून आले आहेत.	मंदिर समितीने विहित प्रक्रिया राबवून श्री. अमोल भालेराव,

		पंढरपू यांची अंतर्गत लेखा परिक्षक म्हणून नियुक्ती केली आहे. त्यांचेकडून वेळोवेळी अंतर्गत लेखा परिक्षण करून घेण्यात येते. तसेच त्यांनी काढलेल्या त्रुटींची तातडीने दुरुस्ती करण्यात येते.
१०	रु.३,१८,०१०/- इतके रकमेचे टीडीएस दायित्व टेसेस साईटवर दिसून येत आहे	सुधारित परतावा दाखल करून टीडीएसचे दायित्व आजआखेर कमी करण्यात आलेले आहे.
११	पुजारी यांचे मानधनावर व्यवसायकराची कपात करण्यात आलेली नाही.	यापूढे पुजारी यांचे मानधनावर व्यवसायकराची कपात करण्याची प्रक्रिया सुरू करण्यात आली आहे.
१२	तरी लेखा परिक्षकांनी दिलेले वरील सर्वसाधारण आक्षेपासह (बी) नविन भक्तनिवास बिल्डींगचे बांधकाम (सी) जमा खर्चाबाबत (डी) बॅलन्स शीट मध्ये नमूद केलेल्या सर्व आक्षेपांचे सविस्तर अनुपालन सादर करावा.	याबाबत सविस्तर अनुपालन अहवाल खालीलप्रमाणे आहे.
(A) General Observations		
	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.	Internal Auditor is appointed from Financial year 2018-19.
	It was observed that as reported by the previous auditor Quantitative Stock Register of material was maintained at Annachatra Department, however the Consumption of	We have implemented the authentication process and department head is responsible for the same.

	materials shown in the register were not verified by authorized Person. We suggest that proper record of daily consumption of various materials -Dually 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.	
	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.	Observation is noted and process is implemented to verify stock physically. Authentication process is also implemented and authentication from manager is taken on stock register. Department head is now made responsible for all the shortfalls.
	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.	Noted and process will be implemented.
	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.	Valuable Ornament is kept in strong room only and all the safety measure like installation of CCTV Camera and alarm system is installed.
	The entire valuables were Uninsured. We suggest that the same should be properly and adequately insured.	Now Insured.
	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	Agriculture land and other land and building which are in the name of mandir samiti will be taken in the book after revaluation of the same from government approved

	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.	valuator.
	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.	Key register is maintained as per suggestion.
	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.	Department-wise cashbook is not maintained but department head verify the daily collections with receipts and deposit it with main cashier.
	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.	Noted and process will be implemented.

	<p>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.</p>	<p>Noted and process will be implemented.</p>
	<p>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.</p>	<p>Process is implemented and Followed.</p>
	<p>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</p>	<p>Suggestion Noted, and process of policy forming and implementing the same is under process.</p>

	<p>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.</p>	
	<p>In respect of the Occupation of accommodation at VedantBhagtaNiwas, some of the procedural discrepancies observed and my suggestions in respect of the same are as under.</p>	
	<p>It is observed that free accommodation at VedantBhagtaNiwas 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 VedantBhagtaNivas so that any un-authorized accommodation at BhagtaNiwas can be verified.</p>	<p>Suggestion Noted, and process of policy forming and implementing the same is under process.</p>
	<p>In respect of Credit facility granted to some of the visitors at VedantBhagtaNiwas, 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.</p>	<p>No Such Credit Facility granted.</p>
	<p>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.</p>	<p>Leave record is maintained properly as per suggestions.</p>

	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.	Leave record is maintained properly as per suggestions.
	On Verification of records maintained at Goshala Department, my observations are as under	
	Stock Register of Cattle Feed was not properly maintained.	At present Stock register maintained properly.
	Consumption of material from 2016-17 were not recorded in stock register.	At present Stock register maintained properly.
	Register showing total Nos. Of Cattles in Goshala is not maintained.	Register of Total no of Cattles in Goshala is maintained properly.
	Necessary Tag not affixed on most of the Cows.	Tagging is done.
	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.	Distribution of milk to various department of temple is maintained in register and signature of respective department head is taken.
	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.	At present Stock register maintained properly.
	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.	व्हॅट टिडीएसच्या तरतूदीबाबत मंदिर समितीला काही अवगत माहिती नसल्याने मंदिर समितीकडून व्हॅट टिडीएसची कपात नजरचुकीने करण्यात आलेली नाही. परंतु आता मंदिर समितीने संबंधित ठेकेदाराकडून पूर्ण देयकांवरील व्हॅट मा. राज्य शासनाकडे जमा केलेल्याची सविस्तर माहिती घेतलेली आहे व

		ती समितीच्या अभिलेखात जतन करणेत आली आहे.																		
	<p>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</p> <table border="1"> <tr> <td>29/07/2016</td> <td>आषाढी यात्रा खर्च – Security guard---Rs.230225</td> </tr> <tr> <td>21/11/2016</td> <td>कार्तिकी यात्रा खर्च –Security guard---Rs.131950</td> </tr> <tr> <td>19/04/2016</td> <td>चैत्र यात्रा खर्च – Security guard---Rs.50190</td> </tr> <tr> <td>15/02/2017</td> <td>माघ यात्रा खर्च – Security guard—Rs.160450</td> </tr> <tr> <td>07/04/2016</td> <td>राजगिरा लाडू खर्च –157500-- Contract Payment</td> </tr> <tr> <td>23/06/2016</td> <td>विद्युत विभाग खर्च –181690---- Contract Payment</td> </tr> <tr> <td>12/05/2016</td> <td>Advertisement Expenses - sakal papers 187200/-</td> </tr> <tr> <td>26/12/2016</td> <td>दुरूस्ती व देखभाल खर्च (विष्णूपद बंधारा) 298891/-</td> </tr> <tr> <td>16/08/2016</td> <td>फोटो लॅमिनेशन – Rs.59055/- --- contract Paument</td> </tr> </table>	29/07/2016	आषाढी यात्रा खर्च – Security guard---Rs.230225	21/11/2016	कार्तिकी 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	दुरूस्ती व देखभाल खर्च (विष्णूपद बंधारा) 298891/-	16/08/2016	फोटो लॅमिनेशन – Rs.59055/- --- contract Paument	<p>Observation Noted. We have formed the policy and started deducting the TDS from the professional fees, contractors etc.</p>
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	<p>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.</p>	Necessary actions will be taken as per suggestions.																		
	<p>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 alongtime . 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.</p>	<p>सर्व्हे नं.२३९२ मधील ३२९४.३चौ.फु. जागा मंदिर समितीच्या नावे नसल्याने संस्थेच्या लेख्यामध्ये दिसून येत नाही. सदरची जागा मंदिर समितीच्या नावाने करणेबाबत कार्यवाही करून त्याची नोंद समितीच्या लेख्यामध्ये करून घेण्यात येत आहे.</p>																		
	<p>Some of the adverse comments observed by the previous auditor in his report were continuing in the financial year</p>																			

	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.	We will form policy in this regard and implement the same.
	The trust does not provide depreciation on fixed assets.	आयकर कायद्यानुसार मालमत्ता खरेदी केल्यानंतर त्याचे कलम ११(१)(ए) च्या अंतर्गत संपूर्ण कपात मिळत असल्या कारणाने आतापर्यंत मालमत्तेवरील घसाच्याची तरतूद केलेली नाही. परंतु आपल्या सुचनेनुसार जर घसाच्यांची तरतूद करणे बंधनकारक असेल तर, मालमत्तेचे मुल्यांकन करून यापूढे घसाच्यांची तरतूद करण्यात येत आहे.
	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 TukaramBhavan is constructed and the land on which DarshanMandap is constructed are not reflected in the books of accounts.	सर्व्हे नं.२३९२ मधील ३२९४.३चौ.फु. जागा मंदिर समितीच्या नावे नसल्याने संस्थेच्या लेख्यामध्ये दिसून येत नाही. सदरची जागा मंदिर समितीच्या नावाने करणेबाबत कार्यवाही करून त्याची नोंद समितीच्या लेख्यामध्ये करून घेण्यात येत आहे.
	Due to non-internal audit / check "teeming and lading of cash "is sometimes noticed by us.	We have formed the policy and appointed the internal auditor from FY 2018-19.
	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.	We have taken the required action and filled the correction statement. As on date TDS demand on traces is less than Rs 50000 and We will reduce it to Zero in short period of time.
	Professional Tax on Payment of salary (Mandhan) to Pujari and lipic were not deducted during the year 2016-17. We	Now we have starting deducting the profession Tax as per suggestions.

	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.	
	(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 :-	
	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.	Observation is Noted and we will discuss it with committee and take necessary action.
	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.	Suggestion Noted, and we will implement the process.

	<p>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.</p>	
	<p>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 a @PH/ interest.</p>	<p>Fixed Deposit is taken as security from contractor therefore, interest on the same is not received by us therefore was not considered in the Income.</p>
	<p>HundiPeti donations Hundipeti 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</p>	<p>Observation noted and required action will be taken.</p>
	<p>Vitthal and Rukmini Payavariljama:-Donations at the time of darshan offered before the deities (VitthalPayavariljama and RukminiPayavariljama) donations were sometimes deposited late by Pujari. Entire collection of Vitthalpayavariljama and RukminiPayavariljama were recorded in front of CCTV .In respect of Donation Box Collection some of the discrepancies observed by me were as under :-</p>	
	<p>a) Name of employees present at the time of opening of</p>	<p>Process implemented and register maintained. And also</p>

	donation box and cash counting.	CCTV cameras implemented and all other safety measures taken while opening the donation box, counting and storing the same.
	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.	
	BundiLadu Sale:-BundiLadu 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/-	Noted and we have taken necessary action.
	Also While accounting Bundiladu sale were entered as Rajgiraladu sale of Rs. 26645/-.	Noted and we have taken necessary action.
	Issue of Ladu Prasad to VIP guest were found unsigned, proper Bundiladu or Rajgiraladu 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 bundiladu	Noted, and process is started as per suggestion.
	Stock register of Bundiladu were not signed by department head and should be checked by Accountant in monthly intervals.	Noted and process implemented.
	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	Noted and process implemented.

	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 to taking necessary cleanness precaution for the preparation of the warring hand gloze, mask etc. were observed not to be complied by the contractors.	Samiti gives contract for laddu supply to third party. Therefore all the necessary precautions taken by the suppliers.						
	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.	Tender is given for supply of laddu's therefore, issue is resolved.						
	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.	Tender is given for supply of laddu's therefore, issue is resolved.						
	On Physical Verification dated 04/07/2018, No recording was made over a week in Bundi and RajgiraLadu registers in Mohan Ausekar and RaghunathShinde's Register.	Observation noted, and we will take necessary action.						
	NityapujaJama: -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.	No devotees is donated for Nityaupchar puja therefore only receipts of 159 puja's were present.						
	VitthalVidhiupachar (i.e. padya puja) were recorded correctly except some receipts were recorded in this ledger wrongly.	Noted and taken required action.						
	ChandanUti puja were recorded correctly except followings receipts were recorded in this ledger wrongly.	Noted and taken required action.						
	<table border="1"> <thead> <tr> <th>Date</th> <th>Amount</th> <th>Particulars</th> </tr> </thead> <tbody> <tr> <td>04/04/2016</td> <td>25,000/-</td> <td>Online denagi wrongly credited to Chandanuti puja.</td> </tr> </tbody> </table>	Date	Amount	Particulars	04/04/2016	25,000/-	Online denagi wrongly credited to Chandanuti puja.	
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	<p>VedantBhaktNiwasdenagiJama were recorded correctly except the following</p> <table border="1"> <thead> <tr> <th data-bbox="465 268 647 308">Date</th> <th data-bbox="647 268 792 308">Amount</th> <th data-bbox="792 268 1272 308">Particulars</th> </tr> </thead> <tbody> <tr> <td data-bbox="465 308 647 379">26/01/2017</td> <td data-bbox="647 308 792 379">16,600/-</td> <td data-bbox="792 308 1272 379">Videocon denagi wrongly credited to VedantbhaktNiwasdenagiJama.</td> </tr> </tbody> </table>	Date	Amount	Particulars	26/01/2017	16,600/-	Videocon denagi wrongly credited to VedantbhaktNiwasdenagiJama.	Noted and taken required action.			
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26/01/2017	16,600/-	Videocon denagi wrongly credited to VedantbhaktNiwasdenagiJama.									
	<p>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.</p> <table border="1"> <thead> <tr> <th data-bbox="465 608 647 647">Date</th> <th data-bbox="647 608 792 647">Amount</th> <th data-bbox="792 608 1272 647">Particulars</th> </tr> </thead> <tbody> <tr> <td data-bbox="465 647 647 719">16/05/2016</td> <td data-bbox="647 647 792 719">1150/-</td> <td data-bbox="792 647 1272 719">Deposited Rs.1,200/- to cashier(Voucher No.5086)</td> </tr> <tr> <td data-bbox="465 719 647 791">26/01/2017</td> <td data-bbox="647 719 792 791">11950/-</td> <td data-bbox="792 719 1272 791">Deposited Rs.16600/- to cashier (Voucher No.6598/6599/6600)</td> </tr> </tbody> </table>	Date	Amount	Particulars	16/05/2016	1150/-	Deposited Rs.1,200/- to cashier(Voucher No.5086)	26/01/2017	11950/-	Deposited Rs.16600/- to cashier (Voucher No.6598/6599/6600)	Noted and we will take a necessary action in this regard.
Date	Amount	Particulars									
16/05/2016	1150/-	Deposited Rs.1,200/- to cashier(Voucher No.5086)									
26/01/2017	11950/-	Deposited Rs.16600/- to cashier (Voucher No.6598/6599/6600)									
	<p>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.</p>	Observation is noted and process is implemented to verify stock physically. Authentication process is also implemented and authentication from manager is taken on stock register. Department head is now made responsible for all the shortfalls.									
	<p>AnnachatraDenagijama were recorded correctly except the following</p> <table border="1"> <thead> <tr> <th data-bbox="465 1206 647 1246">Date</th> <th data-bbox="647 1206 1272 1246">Particulars</th> </tr> </thead> <tbody> <tr> <td data-bbox="465 1246 647 1318">17/12/2016</td> <td data-bbox="647 1246 1272 1318">Deposited Short by Rs. 5,000 (Voucher No.59824 and 59825)</td> </tr> </tbody> </table>	Date	Particulars	17/12/2016	Deposited Short by Rs. 5,000 (Voucher No.59824 and 59825)	Noted and we will take a necessary action in this regard.					
Date	Particulars										
17/12/2016	Deposited Short by Rs. 5,000 (Voucher No.59824 and 59825)										

	PariwardevtaDenagi 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.	Accounting entry of collection of donation box is made in cash book of computer accounting system and then deposited into Bank.
	Other Receipts :-	
	No sales vouchers were made for sale of Chandan Powder. No stock register were maintained for Chandan packets counting.	Noted and taken required action.
	No sales vouchers were made for sale of Milk. No register were maintained for Milk sale.	Now selling of milk is not made and milk of goshala department is distributed to other department of mandir samittii.
	No sales vouchers were made for sale of Dnyaneshwari . No stock register were maintained for Dnyaneshwari.	Noted and we will take a necessary action in this regard.
	B. Expenditure :-	
	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".	Noted and taken required action.
	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.	
	Expenditure Voucher Numbers were not recorded while accounting.	Noted and taken required action.
	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 Lease Only Rs.4,41,315/- Expenses Booked for the year 2016-17 and other Rema Rs.1,50,04,726/- will be written off over the	No action required.

	period of 34 years.	
	Contract for ladumajuri 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.	Noted and taken required action.
	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.	No action required.
	Some of the expenses were paid as per direction of District collector or TahsilKaryalay for which no Expenditure Vouchers were available.	No action required.
	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	Noted and taken required action.

	in the place and devotes are using the facility otherwise refund the grant to Mandirsamittee.	
	BhaktNiwas 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 BhaktNiwas becomes working condition	Observation Noted and construction of bhakt niwas is completed and put to use.
	For Kadbakharedi there should be issue of tenders but same not shown to us. Livestock register of cattels were not maintained.	Now register maintained.
	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. 2015-16 that the respective Gas Agency should be asked to allow Credit Acc Operating System. The entire payment against purchases should be made by cheq monthly basis directly to the Gas Agency so that there shall be no any discrepanci purchases of gas cylinder. However the said system was not adopted in F.Y. 2016-17.	Process is discontinued now and monthly payment process on the basis of bills submitted is started. Suggestion taken in consideration and process is implemented.
	Vehicle fuel and maintenance expenses comprises of tractor, Pick up vehicle expenses, Aactiva petrol expenses. The rre-eciogbook were not maintenaned.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 authorized officer.	Vehicle Log book is maintained and fuel filled is also recorded in the log book.

	Construction of BhaktaNivras&icing :- 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."	No action required.
	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.	Building is completed and put in use. Therefore, No Need to take any action.
	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.	Building is completed and put in use. Therefore, No Need to take any action.
	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.	Building is completed and put in use. Therefore, No Need to take any action.
	(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.	
	Trust Fund and corpus : It was observed that under Trust Fund	Noted and taken required action.

and Corpus as shown in Balance Sheet the main trust fund and corpus amount was Rs3,46,68,224 /- 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.)
1	Other Gift Materials	464976
2	Silver donation	638085
3	Donation of copper and brass	22670
4	Proceeds of sale of animals	74000
5	Divine Cloths	542084
6	Donation Of Electrical Equipment's	3205
7	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.

Employees Provident Fund:-Single shares of Contributions deducted from the Salaries of employees from time to time

No Action required.

	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 o Employees Provident fund after deduction of Employees provident fund loan different as per manual records maintained for ex-employees Provident Fund account	We are in process of reconciliation of the same.								
	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.	We are in process of reconciliation of the same.								
	Other Creditor:- Under the other creditors Following amounts have been shown <table border="1" data-bbox="465 975 1216 1129"> <thead> <tr> <th>Particulars</th> <th>Amount Rs.</th> </tr> </thead> <tbody> <tr> <td>Suppliers Anamat</td> <td>14,57,700/-</td> </tr> <tr> <td>Security deposit under Contract</td> <td>1,22,22,726/-</td> </tr> <tr> <td>Provident fund Contribution</td> <td>1,65,474/-</td> </tr> </tbody> </table>	Particulars	Amount Rs.	Suppliers Anamat	14,57,700/-	Security deposit under Contract	1,22,22,726/-	Provident fund Contribution	1,65,474/-	
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	We are in process of reconciliation of the Providend fund ledger and resolve the issue.								

	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.	
	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.	land and building which are in the name of mandir samiti will be taken in the book after revaluation of the same from government approved valuator.
	b. Fixed Assets Register as required to be maintained by the Charitable Trust under the Bombay Public Trust Act was not maintained.	Not Maintained, But we are in process of preparing the Fixed asset register department wise and instruction for the same are given to all the departments.
	c. An assets under the Name "KayamSarnan" 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.	Not Maintained, But we are in process of preparing the Fixed asset register department wise and instruction for the same are given to all the departments.
	d. Under the other Assets "DhanyarupBhetVastu" 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 t 9oSt-ii Annachatra Department from time to time and whatever physically Balance of f' grains was	Necessary rectification in account was made in the accounts by passing the Journal Entry.

	there at the close of the financial year was shown under closing stock of material. But being the accounting error of Donation of food grains received in the earlier years were debited to the sad 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 "MahavastraBhetVastu" has been written off to Income and Expenditure A/c this year as per report of previous Auditor .	Necessary rectification in account was made in the accounts by passing the Journal Entry.
	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.	आयकर कायद्यानुसार मालमत्ता खरेदी केल्यानंतर त्याचे कलम ११(१)(ए) च्या अंतर्गत संपूर्ण कपात मिळत असल्या कारणाने आतापर्यंत मालमत्तेवरील घसाऱ्याची तरतूद केलेली नाही. परंतु आपल्या सुचनेनुसार जर घसाऱ्यांची तरतूद करणे बंधनकारक असेल तर, मालमत्तेचे मुल्यांकन करून यापूढे घसाऱ्यांची तरतूद करण्यात येत आहे.
	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/-.	No action required.
	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	Observation is noted and action will be taken.

	<p>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</p>																									
	<p>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</p>																									
	<p>a. Advances paid to following person were outstanding for more than 3 years.</p> <table border="1" data-bbox="465 715 1182 1018"> <thead> <tr> <th>Sr. No.</th> <th>Name of the persons</th> <th>Amount Rs</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Upadhye</td> <td>6,000/-</td> </tr> <tr> <td>2</td> <td>M.V. Kate</td> <td>6,000/-</td> </tr> <tr> <td>3</td> <td>SadashivGaikwad</td> <td>10,000/-</td> </tr> <tr> <td>4</td> <td>Salve</td> <td>4,500/-</td> </tr> <tr> <td>5</td> <td>SubhashChavan</td> <td>33,000/-</td> </tr> <tr> <td>6</td> <td>Naveen Interior</td> <td>06 21,040/-</td> </tr> <tr> <td></td> <td>Total</td> <td>80,540/-</td> </tr> </tbody> </table> <p>It was reported that the above advanas mere made to respective contractors towards work to be executed by them, hammier 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 appearkig 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</p>	Sr. No.	Name of the persons	Amount Rs	1	Upadhye	6,000/-	2	M.V. Kate	6,000/-	3	SadashivGaikwad	10,000/-	4	Salve	4,500/-	5	SubhashChavan	33,000/-	6	Naveen Interior	06 21,040/-		Total	80,540/-	<p>We will kept the matter in the next committee meeting and resolve the issue.</p>
Sr. No.	Name of the persons	Amount Rs																								
1	Upadhye	6,000/-																								
2	M.V. Kate	6,000/-																								
3	SadashivGaikwad	10,000/-																								
4	Salve	4,500/-																								
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6	Naveen Interior	06 21,040/-																								
	Total	80,540/-																								

	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.	We have taken the action and some amount was recovered and we are still following up for recovery of balance amount.
	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.	No loan amount is outstanding from staff therefore no action is required.
	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.	We are in process of reconciliation of the Providend fund ledger and resolve the issue.
	Other Assets:	

	<p>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 Templ should request the bank that a balance in saving or current account lying beyond aspecific limit should be automatically deposited and whenever the balance in saving or current account falls below specified limit the amount should be again transferred from F.D. account so that maximum interest income can be earned by the temple on its bank of customers.</p>	<p>As per suggestion Fixed deposit of amount laying idle in the saving bank was made.</p>
	<p>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 with the Income Tax Department of the reasons for which the refund is pending for such a long time.</p>	<p>We are in process of assessment of accounts under income tax act and refund of Income Tax (TDS) will be received in shortly.</p>

महाराष्ट्र शासन, विधी व न्याय विभाग
श्री. विठ्ठल रूक्मिणी मंदिरे समिती, पंढरपूर
जि. सोलापूर (महाराष्ट्र) - ४१३३०४



परिशिष्ट :- ०७

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

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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.

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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.



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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 CONTRIBUTION 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 Contribution 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 incurred 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 Revenue 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 Municipal Taxes	-	
	(b) Ground rent payable to the superior landlord	-	
	(c) Insurance Premium	-	
	(d) Repairs at 10 per cent of gross rent of building	-	
	(e) Cost per collection at 4 percent of gross rent of building let out	-	
(x)	Cost of collection of income or receipts from securities stocks, etc at 1 percent of such income	-	
(xi)	Deductions 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 Schedule, 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

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

8/6/18

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
A 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 Hydrabad (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 (Total Lease Charges of Rs.1,54,46,041/- for 35 Years, Praportionate Lease Rent Debited for One year.)	481,435	
	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

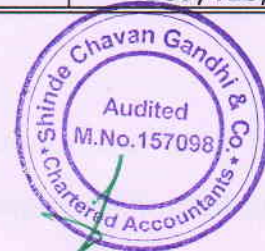
SCHEDULE U : DONATION

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: -

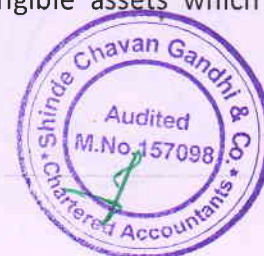
The preparation of financial statements requires management to make estimates and assumptions that after effect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual 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

At. Pandharpur, Tq. Pandharpur, Dist. Solapur

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

At. Pandharpur, Tq. Pandharpur, Dist. Solapur

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

At. Pandharpur, Tq. Pandharpur, Dist. Solapur

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	Total 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.				



श्री.विठ्ठल रूक्मिणी मंदिरे समिती, पंढरपूर

लेखा परिक्षण अहवाल सन २०१७-२०१८ मधील आक्षेपावरील अनुपालन अहवाल

अ. क्र.	आक्षेप	अनुपालन अहवाल
(१)	(२)	(३)
१	न्यासाने सन २०१५-२०१६ व २०१६-२०१७ या वित्तीय वर्षाचे अनुपालन अहवाल सादर केले नाहीत	अनुपालन अहवाल तयार करून सादर करण्यात येत आहे.
२	न्यासाने अंतर्गत लेखापरिक्षकाची नेमणूक केलेली नाही. वित्तीय अनियमितता टाळणेकरीता अंतर्गत लेखापरिक्षकाची आवश्यकता आहे.	मंदिर समितीने विहित प्रक्रिया राबवून सनदी लेखापाल श्री. अमोल भालेराव, पंढरपूर यांची अंतर्गत लेखा परिक्षक म्हणून नियुक्ती केली आहे. त्यांचेकडून वेळोवेळी अंतर्गत लेखा परिक्षण करून घेण्यात येत असून त्यांनी काढलेल्या त्रुटींचे निराकरण तातडीने करण्यात येत आहे.
३	आयकर कपात, टी डी एस रिटर्न, व्यवसाय कर रिटर्न इ. बाबत अनियमितता आढळून येते.	सन २०१९-२० पासून अंतर्गत लेखा परिक्षकाची नियुक्ती करून या सर्व बाबतीत नियमितता करण्याची प्रक्रिया सुरू करण्यात आली आहे.
४	समितीचे विभागवार लेजर ठेवलेले नाही.	समितीने विभागवार लेजर ठेवलेले आहे.

५	अॅनॅक्चर ए मध्ये नमूद व्हावचर मध्ये अनियमितता आढळून येत आहे	याबाबत सविस्तर अनुपालन अहवाल यासोबत जोडला आहे.
९	इनव्हेस्टमेंटचे ताळेमध्ये चुका दुरुस्ती करून घ्यावी.	याबाबत सन २०१८-१९ मध्ये पूर्तता करण्यात आली आहे. आक्षेपाप्रमाणे इनव्हेस्टमेंटचे ताळेंबंदामध्ये योग्य त्या दुरुस्त्या करण्यात आलेल्या आहेत.
७	नित्योपचार विभाग रु.९४४३०/- इतके रकमेचे चंदन पावडर विक्रीचे पावती फाडल्या नाहीत. तसेच दि.२८/०१/२०१८ रोजीचे रुक्मिणी पायावरील जमा रक्कम रु.४०९३५/- ची कॅशबुकमध्ये नोंद नाही.	नित्योपचार विभागाचे संबंधित लिपीक यांनी चंदनपावडर विक्री रक्कम रु.९४४३०/- मंदिर समितीचे निधीमध्ये प्रत्यक्षात जमा केली आहे. परंतू त्याची पावती फाडलेली नाही. रक्कम समितीकडे जमा आहे. यात गैरव्यवहार नाही. रुक्मिणी पायावरील जमा रक्कम रु.४०९३५/- ची कॅशबुकमध्ये नोंद घेतना नजरचुकीने रुक्मिणी पायावरील ऐवजी विडुल पायावरील जमा दाखविलेली आहे. तसेच यापूढे नित्योपचार विभागाकडील चंदन पावडर विक्रीची पावत्या फाडण्याची दक्षता घेण्यात आली आहे.
८	देणगी विभागातील भिंती तथा खांबावर जडविलेले सोने, चांदीची	मंदिराच्या भिंती व खांबावरील जडविलेले सोने, चांदीची नोंद

	नोंद समितीने घेतलेली नाही.	घेण्याबाबत कार्यवाही सुरू करण्यात आली आहे.
९	प्राचीन दागदागिनेची विशेष काळजी घेणे आवश्यक आहे	प्राचीन दागदागिने स्वतंत्र स्ट्रॉगमध्ये ठेवण्यात आले आहेत. त्यामध्ये सीसीटीव्ही, अलार्म, बायोमेट्रीक प्रणाली बसविण्यात आली आहे. तसेच त्याचा विमा उतरविण्यात येत आहेत. तसेच माळा स्वरूपात असलेले दागदागिने प्रत्येकवर्षी गाठवण्यात येत आहेत. तसेच याबाबत समितीस्तरावर समिती सदस्यांची स्वतंत्र उपसमिती गठीत करण्यात आली आहे. त्यांचे सुचनेनुसार कार्यवाही चालु आहे.
१०	आजतागायत समितीने मौल्यवान दागिने हिरे, सोने, चांदी यांचे मूल्यांकन करण्याकरीता करारनामा करून शासनमान्य समितीची नियुक्ती केली नाही.	याबाबत मंदिर समितीच्या आगामी बैठकीत विषय ठेवून कार्यवाही करण्यात येत आहे.
११	मौल्यवान दागिने हिरे, सोने, चांदी यांचे मूल्यांकन करताना सोने चांदीचा रोजचा भाव नमूद करणे आवश्यक आहे.	याबाबत कार्यवाही सुरू आहे.
१२	दान पेटीत दान केलेल्या नकली दागिन्यांची वेगळी नोंद घेवून अन्य दुकानदाराकडून त्याची सत्यता पडताळली पाहिजे	याबाबत मंदिर समितीच्या आगामी बैठकीत विषय ठेवून कार्यवाही करण्यात येत आहे.

१३	दि.०१/०४/२०१७ ते दि.२०/११/२०१७ या कालावधीत मौल्यवान वस्तूचे विमा उतरविलेला नाही.	याबाबत मंदिर समितीच्या आगामी बैठकीत विषय ठेवून कार्यवाही करण्यात येत आहे.
१४	या सह अन्नछत्र विभाग, लाडू विभाग, सुरक्षा विभाग, विद्युत विभाग आणि मालमत्ता व विधी विभाग गोशाळा विभाग या सर्व विभागाबाबत नमूद करण्यात आलेल्या अनियमितता यांचे सविस्तर अनुपालन अहवाल सादर करावेत.	याबाबत सविस्तर अनुपालन अहवाल खालीलप्रमाणे आहे.
(A) General Observations		
	ACCOUNTS DEPARTMENT	
	Statutory Audit Rectification Reports: Trust has not submitted Statutory Audit Rectification report for F.Y. 2015-16 & EY. 2015- '17 to Concern Authority. Hence, it is recommended to furnish the Rectification report immediately.	Rectification report is ready to submit and will be submitted shortly.
	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.	Internal Auditor is appointed for FY 218-19
	Comments on Irregularities in Shri Vitthal Rukmini Mandire Samittee:	
	Income Tax Return:- income tax return for financial year 2016-17 is filled after due date specified in income tax act, 1961. Due date for filling income tax return for F.Y. 2016-17	Authority to appoint Statutory Auditor of Mandir Samiti is with charity commission and approval of Maharashtra Govt is required and appointment of statutory auditor of

	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.	mandir samiti is appointed on 15.05.2018 therefore, return submitted belated.																												
	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 1; Months.	Authority to appoint Statutory Auditor of Mandir Samiti is with charity commission and approval of Maharashtra Govt is required and appointment of statutory auditor of mandir samiti is appointed on 15.05.2018 therefore, return submitted belated.																												
	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.	Profession Tax Returns are filled and available for verification.																												
	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.	TDS returns are filled and Acknowledgements are available for verification.																												
	We have reviewed, books of accounts; samittee has not maintained party wise (Individual) ledger,	Party wise ledgers are maintained in tally software.																												
	Vouching:Our observation in respect of checking of vouching is attached in Annexure-A																													
	Investment																													
	Following Investment ledgers are showing credit balance instead of debit balance. Confirmation and rectification is required for the same.	Rectification for the same is made.																												
	<table border="1"> <thead> <tr> <th>Sr.No.</th> <th>Nature of Deposit</th> <th>Receipt No.</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Fixed Deposit</td> <td>457120</td> <td>980533</td> </tr> <tr> <td>2</td> <td>Fixed Deposit</td> <td>457121</td> <td>950965</td> </tr> <tr> <td>3</td> <td>Fixed Deposit</td> <td>457122</td> <td>950965</td> </tr> <tr> <td>4</td> <td>Fixed Deposit</td> <td>457123</td> <td>950965</td> </tr> <tr> <td>5</td> <td>Fixed Deposit</td> <td>457124</td> <td>762636</td> </tr> <tr> <td>6</td> <td>Fixed Deposit</td> <td>457125</td> <td>980553</td> </tr> </tbody> </table>	Sr.No.	Nature of Deposit	Receipt No.	Amount	1	Fixed Deposit	457120	980533	2	Fixed Deposit	457121	950965	3	Fixed Deposit	457122	950965	4	Fixed Deposit	457123	950965	5	Fixed Deposit	457124	762636	6	Fixed Deposit	457125	980553	
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5	Fixed Deposit	457124	762636																											
6	Fixed Deposit	457125	980553																											

	7	Fixed Deposit	457126	958215	
	in case of following investments samittee has not provided investment certificate for our verification.				
	Investment in Bank of Maharashtra: A/c No. 60219050311				FD is closed therefore FD certificate is not available on record submitted to Bank.
	Sr.No.	Nature of Deposit	Receipt No.	Amount	
	1	Fixed Deposit	181143	11565606	
	Investment in Ratnakar Bank Limited:				FD is closed therefore FD certificate is not available on record submitted to Bank.
	Sr.No.	Nature of Deposit	Receipt No.	Amount	
	1	Fixed Deposit	1037366	934000	
	Investment in Central Bank of India:				FD is closed therefore FD certificate is not available on record submitted to Bank.
	Sr.No.	Nature of Deposit	Receipt No.	Amount	
	1	Fixed Deposit	447442	8574872	
	2	Fixed Deposit	447445	7510788	
	3	Fixed Deposit	447446	7510788	
	4	Fixed Deposit	447447	7510788	
	5	Fixed Deposit	447448	7510788	
	6	Fixed Deposit	447549	7544384	
	7	Fixed Deposit	447550	7544384	
	8	Fixed Deposit	447550	5102716	
	9	Fixed Deposit	447595	10066362	
	10	Fixed Deposit	447596	10421902	
	11	Fixed Deposit	447597	9596713	
	12	Fixed Deposit	447647	9204470	
	13	Fixed Deposit	447648	6134781	
	Investment in Ratnakar Bank:				FD is closed therefore FD certificate is not available on

Sr.No.	Nature of Deposit	Receipt No.	Amount	
1	Fixed Deposit	37128632603	8806796	record submitted to Bank.
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.				Noted and taken required action.
B, RukminiPayavarilJama: Cash as on 28/01/2018 of RukminiPayavarilJama is Rs.40,935/- but, same is not recorded in cashbook(Tally Software).				Reocrded in Vitthal PayavarilJama ledger now rectified.
DONATION DEPARTMENT				
MONEY ORDER: 1. Money order is received as a donation from Shridhar Parange of Rs.501/- but receipt is not found on record.				By mistake receipt was not made but amount is deposited with cashier.
2. Money order is received as a donation from N.A.Shelake of Rs.101/- but receipt is not found on record.				By mistake receipt was not made but amount is deposited with cashier.
b) MANDIR PREMISES: We have visited Mandir premises; following observations are noted. <ul style="list-style-type: none"> 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. 				मंदिराच्या भिंती व खांबावरील जडविलेले सोने, चांदीची नोंद घेण्याबाबत कार्यवाही सुरू करण्यात आली आहे. प्राचीन दागदागीने स्वतंत्र स्ट्रॉगमध्ये ठेवण्यात आले आहेत. त्यामध्ये सीसीटीव्ही, अलार्म, बायोमेट्रीक प्रणाली बसविण्यात आली आहे. तसेच त्याचा विमा उतरविण्यात येत आहेत. तसेच माळा स्वरूपात असलेले दागदागिने प्रत्येकवर्षी गाठवण्यात येत आहेत. तसेच याबाबत समितीस्तरावर समिती सदस्यांची स्वतंत्र उपसमिती गठीत करण्यात आली आहे. त्यांचे सुचनेनुसार कार्यवाही चालू आहे.
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.	Noted and action will be taken.
	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.	Gold valuator was appointed by passing resolution in committee meeting.
	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.	Noted and rectification is made and started mentioning the gold rate.
	Record of duplicate ornaments, gold, silver and stone which is received in dbnation box by the devotee should be kept separately and to be confirmed by other jeweler about its correctness.	Noted and action will be taken.
	Samittee has not insured gold and silver for the period 01/04/2017 to 20/11/2017.	Noted and action is taken and gold and silver ornaments are insured now.
	ANNACHATRA DEPARTMENT	
	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.	Noted and action will be taken.
	It is observed that there is short recording of Nirma Pouch. As 4er 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.	Observation is noted and we will take necessary action.
	We observed that rice used during 27/10/2018 to 28/10/2018 but, closing stock of rice is not recorded in stock register.	Observation is noted and we will take necessary action.
	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	Observation is noted and we will take necessary action.

	register.	
LADDU DEPARTMENT		
	Samittee has given contract of Supply of BundiLadu to SuvarnaKrantiMahilaUdyogRojgarSevaSanstha,, 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.	Observation is noted and we will take necessary action.
	Samittee has given contract of 'Supply of RajgiraLadu to ShreyaGruhaudyog 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.	Observation is noted and we will take necessary action.
SECURITY DEPARTMENT		
	a) FIRE & SAFTY Samitee has not maintained following systems for the safety from fire.	
	1. Automatic fire detection 84 alarm system is not installed.	Process of implementing all the requirement was started and will be installed in near future.
	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 almostall 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.	Noted and process of appointing new security agency and forming agreement is under process.
	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,	Process of implementing all the requirement was started and will be installed in near future.
	PROPERTY AND COURT DEPARTMENT	
	a) Legal Cases: 1) As per information given by the respective department for various cases following summery is prepared: 1. Total Claim Filed against Samittee 86 2. Total Claim riled by Samittee 2 3. Total Claims 88 4. Total Appeal Declared 32 5. Total Pending Claims 56	No Action required.
	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.	No such rental amount was outstanding. We have taken rent in advance from farmers.
	Samittee has given premises of Videocon BhaktNiwas on rent to Shantisagar Canteen. We have seen that, rent agreement has not provided to our verification.	Rectification made and rent agreement is made.
	b) Insurance: 1) Samittee has not insured cash for the period 01/04/2017 to 20/11/2017. 2) Samittee has not insured Bhaktaniwas (MTDC) for the period 01/04/2017 to 31/03/2018.	Noted and action is taken and cash and MTDC is insured now.
	c) Land Rent Income: 1) Samittee has received rent from land of Rs. 8,73,222/- but	Renting of agriculture land is exempt under GST act. Therefore GST is not required to pay.

	GST is not paid on the same.	
	<p>GOSHALA DEPARTMENT We have visited to samitteesGoshala 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 20000 pendis in goshala</p>	Observation is noted and we will take necessary action.

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	78820	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.	Observation Noted. We have formed the policy and started deducting the TDS from the professional fees, contractors etc.
2	273	05/06/2017	Rajgira Ladu Expenses Yashodhara Mahila Sahakari Audyogik Utpadak Sanstha Maryadit	162500	As per sanction note and supporting invoice samittee has purchased RajgiraLadu of Rs.1,62,500/- and TDS deducted on the same @2% of Rs.3,250/- but, As per cashbook amount recorded of Rs.1,61,500f- Confirmation and rectification is required for short payment made of Rs.1,000/-	Observation noted and action will be taken

3	1091	16/11/2017	Advertisement Expenses LokmatMediaPvt.Ltd.	66990	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	Observation Noted. We have formed the policy and started deducting the TDS from the professional fees, contractors etc.
4	1208	22/12/2017	Repair & Maintenance Ecir-Rapiscan Ltd., Hydrabad	173250	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.	Observation Noted. We have formed the policy and started deducting the TDS from the professional fees, contractors etc.
5	1263	01/01/2018	Construction Expenses Yarnalkar Plywood Suppliers, Panclharpur	67028	As per sanction note and supporting invoice amount should be paid to Yernalkar Traders of Rs.65,687/- after deduct the TDS @2% of Rs.1,341 but, as per cashbook actual payment made to above said partt of Rs.67,028/- Recovery is required, fpr excess payment made of Rs.1,341/- 1)	Observation noted and action will be taken
6	1393	20/01/2018	Court (Legal) Expenses Adv. N. B. Kalwaghe	30000	Expenses incurred for court (Legal) workof 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.	Observation Noted. We have formed the policy and started deducting the TDS from the professional fees, contractors etc. 2. GST is started to pay under RCM of

						Vakil Fee.
7	496	05/07/2017	Diesel Expenses Shree Petroleaum	29225	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. 2992.51- for 500Ltr, Explanation is required for different rates.	Noted, and action will be taken for recovery of excess amount paid.
8	785	27/09/2017	Aashadhi Yatra Expenses SachinMudranalay	64000	Expenses incurred for MargdarshikaPustika Printing of Rs.64,000/1 but, TDS is not 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.	Observation Noted. We have formed the policy and started deducting the TDS from the professional fees, contractors etc.
9	801	06/06/2017	Repairing Expenses Aquatech System, Pune Ch.No.35045	43130	Expenses incurred for RO plant repairing of Rs.43,130/- but, TDS is not deducted on the same g 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	34845	Expenses incurred for genrator 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	24149	Expenses incurred for genrator servicing as per AMC contract of Rs.24,149/- but, IDS is 24,149 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	Miscellaneous Repairing Expenses Shriram Fabrication, Pndharpur Ch.No.35281	42100	Expenses incurred for miscellaneous repairing in darshanmandap of Rs.42,100/- but, TDS is not deducted on the same @ 1% or 2% as per Section 194C of Income Tax Act, 42,100 1961. It is recommended that deduct the TDS on above said service
13		21/12/2017	Repair & Maintenance Ganesh Ingole Ch.No.48777	33900	Expenses incurred for water proofing of Rs.33,900/- but, TDS is not deducted on the 33,900 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	31185	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	28620	620 Expenses incurred for ramp making TukarmBhavan 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 Scaler Marketing	50000	Expenses incurred for CCTV rent of Rs.50,000/- but, TDS is not deducted on the same 50,000 @ 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 Mis Equal Business Solution Pvt.Ltd. Ch.No.048179	43660	Expenses incurred for software AMC of Rs.43,660/- but, TDS is not deducted on the 43,660 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	174720	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	232050	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 Sakai) Ch.No.49279	109200	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 recommerrlded that deduct the TDS on above said service	
21		10/03/2018	Advertisement Expenses Madhuri Joshi(Dainik Sakai) Ch.No.49739	87360	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.	

	<p>General Observation :-Material purchased from various suppliers but, in respect of which TDS is deducted on the same. These paties are suppliers not contractor or service provider to deduct the TDS. Hence, it is not a licabie to deduct the TDS on anraw and finished goods (Material) purchase.</p>	<p>Contract is given for material supply therefore, TDS is deducted as per Income Tax Act.</p>
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