

महाराष्ट्र शासन,
विधि व न्याय विभाग



॥ रामकृष्णहरी ॥

सन २०१९-२०२०

या आर्थिक वर्षाचा लेखा परिक्षण अहवाल व
त्यावर मा. धर्मादाय आयुक्त, मुंबई यांनी
दिलेल्या निदेशांचा अनुपालन अहवाल.

(पंढरपूर मंदिरे अधिनियम, १९७३ मधील कलम ४९(२))

प्रस्तावना

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. सदर अधिनियमातील कलम ४९(२) मध्ये दाननिधी व नोंदणीकृत विश्वस्तव्यवस्था यांच्या रकमा व लेखापरीक्षकांचा अहवाल आणि त्यावर धर्मादाय आयुक्ताने दिलेले निदेश यांसह असा अहवाल, शक्य तितक्या लवकर तो, राज्य विधानमंडळाच्या प्रत्येक सभागृहापूढे ठेवण्यात येईल अशी तरतूद आहे.

त्यानुसार श्री. विठ्ठल रूक्मिणी मंदिरे समितीचे सन २०१९- २०२० या आर्थिक वर्षाचे लेखापरिक्षण शासन नियुक्त लेखा परिक्षक मे. शिंदे, गांधी, चव्हाण आणि कंपनी, लातूर यांनी करून त्याचा अहवाल या कार्यालयास सादर केला आहे. या लेखा परिक्षण अहवालावर मा.धर्मादाय आयुक्त, मुंबई यांनी त्यांचेकडील पत्र क्र. संदर्भ क्र./अंदाज/विठ्ठल२०३२/२०२१ दि.१९/०५/२०२१ अन्वये निदेश दिलेले आहे. त्यास मंदिर समितीने दि.१३/०७/२०२१ रोजीच्या सभेत मान्यता दिली आहे.

सन २०१९- २०२० या आर्थिक वर्षाचा लेखा परिक्षण अहवाल व त्यावर मा. धर्मादाय आयुक्त, मुंबई यांनी दिलेल्या निदेशांचा अनुपालन अहवाल यासोबत हार्ड व सॉफ्ट कॉपीमध्ये पंढरपूर मंदिरे अधिनियम, १९७३ मधील कलम ४९(२) अन्वये राज्य विधानमंडळाच्या प्रत्येक सभागृहापूढे ठेवण्यासाठी यासोबत सविनय सादर केला आहे.

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

STATUTORY AUDIT REPORT

FY 2019-20
AY 2020-21

For the Period
01/04/2019 to 31/03/2020

SHINDE CHAVAN GANDHI & CO.

Chartered Accountants

"BAPPAJI" 1st Floor, Above SBI,

Opp. Gorakshan Sanstha,

Main Road, Latur - 413512

Contact : 02382 - 252501; 9834844302

E-mail: amol@cascg.in



**Shinde Chavan Gandhi
And Company**
Chartered Accountants

Latur Office

Bappaji, 1st Floor, Above SBI,
Opposite Gorakhshan Sansthan, Main Road, Latur - 413512
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To,
Hon. Executive Officer,
Shri Vitthal Rukmini Mandire Samittee,
At. Pandharpur, Tq. Pandharpur,
Dist. Solapur-413304.

Date: 28th December, 2020

Ref: - Appointment issued by Law & Judicial Department Letter No. PTA/1320/268/P.K 86/KA.16 Dated 23/07/2020 and Charity Commissioner Maharashtra State, Mumbai Dated 11/09/2020.

Sub: - Submission of Statutory Audit Report for the Financial Year 2019-20.

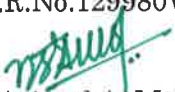
We have conducted & completed the Statutory Audit for the Period from 01/04/2019 to 31/03/2020 and the detailed Statutory Audit Report has been annexed here with for your perusal.

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

Kindly accept the same on record and acknowledge us.

Thanking you,

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


CA Amol A. Mule
Partner
M.No.161813



Encl: - Statutory Audit Report for the Financial Year 2019-20.

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,
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Delhi Office

C158, Chhattarpur Enclave phase 11,
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INDEPENDENT AUDITORS REPORT

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

We have audited the accompanying financial statements of **Shri Vitthal 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 2020 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.

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,

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Email: swapnil@cascg.in



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, 2020;
- (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.

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.






**Shinde Chavan Gandhi
And Company**
Chartered Accountants

- 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**


**CA Amol A. Mule
Partner
M. No.161813**



Place: Camp Pandharpur
Date:28/12/2020

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 : 31/03/2020

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.	No
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:- 28/12/2020



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

STATEMENT OF THE INCOME LIABLE TO CONTRIBUTION FOR THE YEAR ENDING 31-3-2020

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.	Rs.
I.	Income as shown in the Income and Expenditure Account (Schedule IX)		387,617,031
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	4,397,042	
(vii)	Expenditure incurred from donation for relief of distress caused by scarcity, drought, flood, fire or other natural calamity	4,704,010	
(viii)	Deduction out of Income from lands used for agricultural purpose		
(a)	Land Revenue and Local Fund Cess	1,006,901	
(b)	Rent payable to superior landlord	-	
(c)	Cost of production, if land are cultivated by trust	-	
			10,107,953
(ix)	Deduction out of Income from lands used for non-agricultural purpose		
(a)	Assessment cesses and other Government or Municipal Taxes	34,020	
(b)	Ground rent payable to the superior landlord	-	
(c)	Insurance Premia	-	
(d)	Repairs at 10 per cent of gross rent of building	-	
(e)	Cost per collection at 4 percent of gross rent of building let 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.			377,509,078

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

F.R.No. 129980W


CA AMOL A. MULE

Partner

M. No. 161813

UDIN :- 21161813AAAABK7622



Date:- 28/12/2020

Place:- Camp Pandharpur

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

Trust Reg.No. PTA/1285/125/85

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

BALANCE SHEET FOR THE YEAR ENDED 31/03/2020

LIABILITIES	SCH.	AMOUNT RS.	ASSETS	SCH.	AMOUNT RS.
TRUST FUND OR CORPUS FUND	A	34,668,225	IMMOVABLE PROPERTIES	G	891,343,251
OTHER EARMARKED FUNDS	B	93,238,591	MOVABLE PROPERTIES	H	106,570,291
LOANS From Trustee			INVESTMENTS	I	974,309,497
OTHER LIABILITIES & ADVANCES	C	24,136	LOANS AND ADVANCES	J	2,221,024
Employees PF Contribution	D	5,805,788	Deposits	K	1,911,490
For Anamat Received	E	18,353,079			
For Security Deposit	F	674,455	CURRENT ASSET	L	21,751,365
For Duties & Taxes			Other Current Assets	M	1,782,299
INCOME & EXPENDITURE A/C			Stock in Hand	N	1,441,543
Balance B/f Rs. 1,70,15,29,786.51/-			Cash in Hand	O	19,023,538
Add: During Year Rs. 16,60,60,237.83/-		1,867,590,024	Bank Accounts		
TOTAL RS.		2,020,354,298	TOTAL RS.		2,020,354,298

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



(Signature)
CA Amol A. Mule
Partner
M. No. 161813
UDIN :- 21161813AAAAABK7622

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

Place: Camp Pandharpur
Date: 28/12/2020

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 2019-20

EXPENDITURE	SCH.	AMOUNT RS.	INCOME	SCH.	AMOUNT RS.
To Expenses In respect of Properties			By Rent	T	1,838,741
a) Rates, Taxes, Cesses	P	521,219			
b) Repairs & Maintenance	Q	28,269,177	By Interest	U	74,945,243
c) Salaries		-			
d) Insurance		-	By Dividend		-
e) To Depreciation		-			
f) Other Expenses		-	By Donation in Cash or Kind	V	134,509,621
To Establishment Expenses	R	13,436,410	By Grants		-
To Remuneration to Trustees		-			
To Remuneration		-	By Income From Other Sources	W	176,323,427
To Legal Expenses		168,767			
To Audit Fees		76,545	By Transfers from Reserves		-
To Contribution & Fees		-			
To Amount Written Off					
a) Bad Debts		-			
b) Loan Scholarship		-			
c) Irrecoverable Rents		-			
d) Other Items		-			
To Miscellaneous Expenses		-			
To Depreciation		-			
To Amount Transferred to reserve or specific fund		-			
To Expenditure on Object of Trust					
a) Religious	S				
Staff Salaries & Allowance	i	68,624,588			
Prasad & other Material Expenses	ii	37,981,760			
Annachtra Expenses	iii	4,946,819			
Pooja Expenses	iv	8,357,095			
Yatra, Utsav & Other Expenses	v	1,839,069			
Goshala Expenses	vi	4,397,042			
Machinery Repairs & Other Expenses	vii	1,149,434			
Administrative Expenses	viii	11,566,904			
Wari Expenses	ix	16,228,316			
Donations	x	5,925,547			
Other Expenses	xi	18,068,102			
b) Educational		-			
c) Medical Relief		-			
d) Relief of Poverty		-			
e) Other Charitable Objects		-			
To Surplus Transferred to B/sheet		166,060,238			
TOTAL RS.		387,617,031	TOTAL RS.		387,617,031

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

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

CA Amol A. Mule
Partner
M. No. 161813
UDIN :- 21161813AAAABK7622



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

Place: Camp Pandharpur
Date: 28/12/2020

SHRI VITTHAL RUKMINI MANDIRE SAMITTEE
AT. PANDHARPUR, TQ. PANDHARPUR,
DIST. SOLAPUR

SHINDE CHAVAN GANDHI & CO.
CHARTERED ACCOUNTANTS
MAIN ROAD, LATUR - 413512

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.	AMOUNT RS.
1	Balance As per Last Balance Sheet		91,767,926
	Add :Other Earmarked Funds Received Duing the Year		1,470,665
i	Online Specific Donation (Kayam Denagi)	134,665	
ii	Goshala Donation Received	256,000	
iii	Pashukhadya Kayam Thev	15,000	
iv	Participation Donation For Mahaprasad	1,065,000	
	TOTAL RS.		93,238,591

SCHEDULE C : EMPLOYEES PROVIDENT FUND CONTRIBUTION

SR.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	Balance As per Last Balance Sheet (As per List)	12,747,572	
	Add : PF Contributions Received from Employees	7,764,869	
		20,512,441	
	Less :Refund of PF to Employees	20,488,305	
	TOTAL RS.		24,136

SCHEDULE D : ANAMAT (DEPOSIT) RECEIVED

SR.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	Balance As per Last Balance Sheet	8,444,904	
	Add : Received During The Year	5,027,399	
		13,472,303	
	Less :Refund During The Year	7,666,515	
	TOTAL RS.		5,805,788



SCHEDULE E : SECURITY DEPOSIT

SR.	PARTICULARS	OPENING BAL. AS ON 01.04.2019	ADDITION DURING THE YEAR	REFUND DURING THE YEAR	CLOSING BAL. AS ON 31.3.2020
1	Ashok Shivaji Nagtilak	-	260,000.00	-	260,000
2	Aadarsh Infra Terio	1,151,519	1,164,153	-	2,315,672
3	Ulka Creations	77,513	74,651	-	152,164
4	Ancis Engineers Pvt. Ltd.	-	71,969	-	71,969
5	M S Contact Comforts Pvt. Ltd.	-	61,869	-	61,869
6	M S Global Envirous, Panvel	-	216,960	-	216,960
7	Contact Comforts Pvt. Ltd.	-	667,571	9,817	657,754
8	Ganesh Balasaheb Ghadge	-	200,000	-	200,000
9	Neha Elicon Services Pvt. Ltd.	2,052,943	829,690	934,000	1,948,633
10	Purnachand Sarvde	-	400,000	200,000	200,000
11	Pramod Chandrakisan Kachre	-	310,000	-	310,000
12	Pravin Parmeshwar More	-	250,000	-	250,000
13	BSA Corporation, Pune	747,000	-	747,000	-
14	Baby Balasaheb Lade	-	260,000	-	260,000
15	Bhagirath Bharat Bhalke	-	300,000	-	300,000
16	Bharat Rajaram Shelke	-	200,000	-	200,000
17	Mauli Enterprises	-	14,345	-	14,345
18	Maruti Diganmbar Bhosale	-	460,000	-	460,000
19	M/s Insis Engineers Pvt. Ltd.	-	444,728	-	444,728
20	M/s Insis Engineers Pvt. Ltd.(Retain)	-	250,000	-	250,000
21	M/s H.D Firecon Techno (Additional)	645,551	95,399	645,551	95,399
22	M/s H.D Firecon Techno	336,359	-	-	336,359
23	Yuvraj Gomevathikar	-	200,000	-	200,000
24	Yogesh K. Hingane	27,095	271,441	-	298,536
25	Rajendra Mukundrao Patil	-	200,000	-	200,000
26	Ramdas Sitaram Bhosekar	-	260,000	-	260,000
27	Lakmi Kitchen Equipment	-	338,162	-	338,162
28	Lokseva Mahila Sah. Patsanstha	-	740,000	370,000	370,000
29	Vasudev Tryambak Badve	-	200,000	-	200,000
30	Vitthal Shivaji Honmane	-	980,000	-	980,000
31	Vishal Bhalchandra Salunkhe	-	200,000	-	200,000
32	Shaila Dhananjay Godse	-	360,000	-	360,000
33	Shailendra Bhalchandra Salunkhe	-	380,000	-	380,000
34	Shri. Ganesh Mahila	150,000	-	-	150,000
35	Shri.Vishwajeet Falke Construction	-	16,672	-	16,672
36	Shri.Venkateshwara Thakarsi Project	-	400,000	-	400,000
37	Shri. Shailya Patil	-	14,298	-	14,298
38	Shri. Shailya Patil Construction	-	3,367	-	3,367
39	Shri. Swapnil Hivare Construction	-	13,359	-	13,359
40	Santosh Vasant Gade	-	200,000	-	200,000
41	Sameer Vasudev Koli	-	200,000	-	200,000
42	Sagar Hari Gore	-	260,000	-	260,000
43	Sinergy SKI (Additional)	228,219	-	-	228,219
44	Sinergy SKI Infra De	7,358,773	30,267	3,878,060	3,510,980
45	Sunil Bhausahab Dombe	-	480,000	480,000	-
46	Sushila Shivaji Bhosale	-	260,000	-	260,000
47	Somnath Dnyaneshwar Khandagale	-	200,000	-	200,000
48	Sparklink Enterprises	103,634	-	-	103,634
	TOTAL RS.	12,878,606	12,738,901	7,264,428	18,353,079

SCHEDULE F : DUTIES & TAXES

SR.	PARTICULARS		AMOUNT RS.
1	Balance As per Last Balance Sheet	1,345,105	
	Add : During The Year	7,340,051	
		8,685,156	
	Less : Paid During The Year	8,010,701	
	TOTAL RS.		674,455

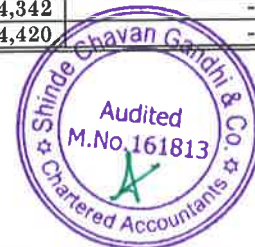


SCHEDULE G : IMMOVABLE PROPERTIES

SR. NO.	PARTICULARS	OPENING BAL. AS ON 01.04.2019	ADDITION DURING THE YEAR	UTILISATION/ TRANSFER DURING THE YEAR	CLOSING BAL. AS ON 31.3.2020
1	Survey No.59 New Bhaktniwas Building VIP	704,833,351	90,656,097	1,228,448	794,261,000
2	Steel Baraketing	68,633	317,165	30,430	355,368
3	Gopur Building	5,431,884	-	-	5,431,884
4	Goshala Building	477,403	84,190	-	561,593
5	Survey No.59 Purchase Cost	3,942,530	-	-	3,942,530
6	Building Construction	62,523,734	89,850	-	62,613,584
7	Vedanta Bhavan Building	15,965,639	-	-	15,965,639
8	Vedanta Bhavan Canteen	1,465,222	-	-	1,465,222
9	Solar Plant	2,362,500	-	-	2,362,500
10	Skywalk Bridge	4,375,431	8,500	-	4,383,931
	TOTAL RS.	801,446,327	91,155,802	1,258,878	891,343,251

SCHEDULE H : MOVABLE PROERTIES

SR. NO.	PARTICULARS	OPENING BAL. AS ON 01.04.2019	ADDITION DURING THE YEAR	UTILISATION/ TRANSFER DURING THE YEAR	CLOSING BAL. AS ON 31.3.2020
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	Tractor	-	650,000	-	650,000
e	Pick up Van	494,004	-	-	494,004
f	Ambulance	329,607	-	-	329,607
g	Scorpio	1,797,660	-	-	1,797,660
		2,798,466	650,000	-	3,448,466
2	Gold & Silver				
a	Gold & Silver (Donation Received)	59,887,078	5,440,078	-	65,327,156
		59,887,078	5,440,078	-	65,327,156
3	Furniture & Fixture				
a	Other Donation Received in Kind	1,396,957	-	-	1,396,957
b	Articles Received in Kind	17,060,247	686,951	-	17,747,198
c	Calculator	9,494	-	-	9,494
d	Wheat Grinding (Flor Mill)	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	868,175	-	-	868,175
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 Gadgets	3,454,783	-	-	3,454,783
p	Electrical Stores	2,139,878	128,900	-	2,268,778
q	Electrical Gadgest (Donation Received)	63,119	-	-	63,119
r	Computer	886,570	-	-	886,570
s	Computer, Fax and Xerox Machine	493,777	-	-	493,777
t	Sowftware Purchases	1,119,594	-	-	1,119,594
u	CCTV Camera Purchases	405,532	-	-	405,532
v	Other Furniture & Fixtures	2,685,389	-	-	2,685,389
w	Fabriczted Iron Bridge	702,769	-	-	702,769
x	Cupboard	142,300	-	-	142,300
y	Kadbba Kuti Machine	29,000	-	-	29,000
z	Chandan Liquid Machine	41,300	11,891	-	53,191
a(i)	Mobile Purchase	-	6,600	-	6,600
		36,960,327	834,342	-	37,794,669
	TOTAL RS.	99,645,871	6,924,420	-	106,570,291



SCHEDULE I : INVESTMENTS

SR. NO.	NAME OF BANK	OPENING BAL. AS ON 01.04.2019	ADDITION DURING THE YEAR	WITHDRAWN F.D. DURING THE YEAR	CLOSING BAL. AS ON 31.3.2020
1	Canara Bank	496,377,830	61,614,076	16,083,441	541,908,465
2	Central Bank of India(PF)	15,091,606	824,223	15,915,829	-
3	Bank of Baroda	-	22,507,138	-	22,507,138
4	Bank of India	-	509,748	-	509,748
5	Ratnakar Bank Ltd.	934,000	-	934,000	-
6	Investment-Santhpith	-	650,000	-	650,000
7	Central Bank of India	287,587,132	145,116,018	133,719,625	298,983,525
8	Dena Bank, Pune	-	13,000,000	-	13,000,000
9	Union Bank of India	105,844,432	11,209,660	20,303,471	96,750,621
TOTAL RS.		905,835,000	255,430,863	186,956,366	974,309,497

SCHEDULE J : DEPOSITS

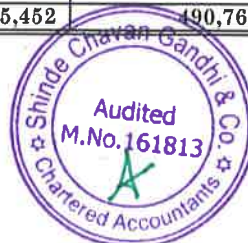
SR. NO.	PARTICULARS	OPENING BAL. AS ON 01.04.2019	ADDITION DURING THE YEAR	REFUND DURING THE YEAR	CLOSING BAL. AS ON 31.3.2020
1	Ashwinita Gas Company	9,000	-	-	9,000
2	M.S.E.B	737,341	188,704	-	926,045
3	B.S.N.L	59,999	-	-	59,999
4	M.T.D.C	30,000	-	-	30,000
5	Municipal Deposite (for Water Supply in Survey No.59)	1,159,920	-	-	1,159,920
6	Other Security Deposits	7,350	190	-	7,540
7	Ambabai Mandir	-	150	-	150
8	OTIS	-	28,370	-	28,370
TOTAL RS.		2,003,610	217,414	-	2,221,024

SCHEDULE K : LOANS & ADVANCES

SR. NO.	PARTICULARS	OPENING BAL. AS ON 01.04.2019	ADDITION DURING THE YEAR	REFUND DURING THE YEAR	CLOSING BAL. AS ON 31.3.2020
1	Anamat	18,831	-	2,463	16,368
2	Advance	1,894,833	4,394,404	6,019,501	269,736
3	Employees Advance	420,500	1,761,370	1,105,500	1,076,370
4	Diwali Advance	141,116	776,300	368,400	549,016
5	PF Loans to Employees	2,873,400	18,500	2,891,900	-
6	Opening Balance PF Loans	488,836	-	488,836	-
TOTAL RS.		5,837,516	6,950,574	10,876,600	1,911,490

SCHEDULE L : OTHER CURRENT ASSETS

SR. NO.	PARTICULARS	OPENING BAL. AS ON 01.04.2019	DURING THE YEAR	UTILISATION THIS YEAR	CLOSING BAL. AS ON 31.3.2020
1	TDS (Bank)	8,339,271	-	1,521,537	6,817,734
2	TDS (Tata Communications)	894,085	212,121	132,000	974,206
3	TDS (Reliance)	-	278,644	-	278,644
4	Prepaid Lease Rent Paid (to Railway Department for 34 Years)	14,122,096	-	441,315	13,680,781
TOTAL RS.		23,355,452	490,765	2,094,852	21,751,365



SCHEDULE M : STOCK IN HAND

SR. NO.	PARTICULARS	CLOSING BAL. AS ON 31.3.2020
1	Annachattra Stock	1,005,439
2	Donation Receipts Books Remaining	361,920
3	Photo Stock	251,750
4	Library Books Stock	107,914
5	Electrical Equipment Stock	55,276
TOTAL RS.		1,782,299

SCHEDULE N : CASH IN HAND

SR. NO.	PARTICULARS	CLOSING BAL. AS ON 31.3.2020
1	Cash in Hand	1,441,543
TOTAL RS.		1,441,543

SCHEDULE O : BANK ACCOUNTS

SR. NO.	NAME OF BANK	ACCOUNT No.	CLOSING BAL. AS ON 31.3.2020
1	ICICI Bank	647105005981	125,132
2	HDFC (Bhaktniwas)	50100333286398	781,526
3	Canara Bank	2676132000011	5,349,300
4	Dena Bank	121762579	9,999,982
5	Bank of India	20110000410	1,248
6	Bank of Baroda	4380100038977	303,471
7	Central Bank of India	2094251767	792,178
8	Central Bank of India	2094232541	33,030
9	(Tukaram Maharaj Santhpith)		
10	Central Bank of India(PF)	2094267948	1,325,910
11	State Bank of India	11414770322	281,872
12	State Bank of Hyderabad (Converted in SBI A/c)	62092517429	29,889
TOTAL RS.			19,023,538



SCHEDULE P : RATES & TAXES

SR.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	<u>Property Tax or Agricultural Tax</u>		521,219
i	Main and Other Temples Property Tax	468,691	
ii	Survey No.59, Agricultural Tax	22,576	
iii	Bhakt Niwas MTDC Agricultural Tax	29,952	
	TOTAL RS.		521,219

SCHEDULE Q : REPAIRS & MAINTENANCE

SR.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	<u>Repairs and Maintenance of Mandir & Bhakta Niwas</u>		28,269,177
i	Building Repairs & Maintenance	2,543,209	
ii	Shri Vitthal Rukmini Bhakt Niwas Expenses	17,159,905	
iii	Vedanta Bhakt Niwas Maintenance Expenses	237,487	
iv	Videocon Bhakt Niwas Maintenance Expenses	9,476	
v	Tukaram Bhavan Maintenance Expenses	5,342	
vi	Repairs & Maintenance of Vishnu Pad	85,519	
vii	Colour Expenses	785,191	
viii	Darshan Mandap Cleaning Expenses	7,443,048	
	TOTAL RS.		28,269,177

SCHEDULE R : ESTABLISHMENT EXPENSES

SR.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
i	Electricity Bills	12,167,840	13,436,410
ii	Electrical Department Expenses	827,255	
iii	Railway Lease Charges Paid (Total Lease Charges of Rs.1,54,46,041/- for 35 Years, Praportionate Lease Rent Debited for One year.)	441,315	
	TOTAL RS.		13,436,410

SCHEDULE S : RELIGIOUS EXPENSES

SR.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	<u>Staff Salaries and Allowance</u>		68,624,588
i	Salary and Wages	55,453,626	
ii	Gratuity	1,093,463	
iii	Interest Paid on PF	7,738,783	
iv	Employees Provident Fund Expenses	4,338,716	
2	<u>Prasad & Other Material Expenses</u>		37,981,760
i	Paper Bag Transportation Expenses	39,970	
ii	Paper Bag Purchase Expenses	854,145	
iii	Ready Bundi Ladu Pocket	35,492,680	
iv	Other Material	10,695	
v	Rajgira Ladu	1,584,270	
3	<u>Annachtra Expenses</u>		4,946,819
4	<u>Pooja Expenses</u>		8,357,095
i	Nityopachar Expenses	1,274,212	
ii	Chandan Uti Pooja	4,789,875	
iii	Nitya Pooja Expenses	433,521	
iv	Padya Pooja Expenses	1,531,919	
v	Pariwar Devta Pooja Expenses	327,568	



5	<u>Yatra Utsav & Other Cultural Expenses</u>		1,839,069
i	Ganpati Utsav	287,179	
ii	Gokulashtmi	42,295	
iii	Navratra Utsav	920,606	
iv	Other Utsav Expenses	165,692	
vi	Palkhi Sohala	187,677	
vi	Vitthal Nirmal Dindi	235,620	
6	<u>Goshala Expenses</u>		4,397,042
7	<u>Machinery Repairs & Other Exepenses</u>		1,149,434
i	C.C.T.V and Computer Expenses	302,889	
ii	Diesel Expenses (Generator)	207,190	
iii	Scanner, Lift Other Expenses	639,855	
8	<u>Administrative Exepenses</u>		11,566,904
i	Uniform Expenses	514,244	
ii	Telephone and Mobile Expenses	36,347	
iii	Vehicle Expenses	501,756	
iv	Advertisement Expenses	1,078,676	
v	Library Expenses	18,809	
vi	Printing & Stationary	961,083	
vii	Travelling Expenses	349,997	
viii	Devotees Insurance Expenses	708,000	
ix	Devotees Medical Expenses	10,000	
x	Professional Fees	28,110	
xi	Gold, Silver & Cash Insurance Expenses	88,396	
xii	GST Expenses	1,412,754	
xiii	GST Late Fees	3,400	
xiv	GST Late Fees Interest	829	
xv	TDS Interest	38,840	
xvi	Vehicle Insurance Expenses	87,164	
xvii	Mandir Office Expenses	129,442	
xviii	Water ATM Expenses	95,120	
xix	Guest Welcome Expenses	63,846	
xx	Corona (Lockdown) Expenses	22,588	
xxi	Donation Department Expenses	195	
xxii	Bhakt Niwas Other Expenses	18,232	
xxiii	Account Department Expenses	151,368	
xxiv	Construction Department Expenses	96,015	
xxv	Security Department Expenses	2,508,650	
xxvi	Mandir Employees Insurance	2,611,000	
xxvii	Mandir Employees Medical Expenses	32,042	
9	<u>Wari Expenses</u>		16,228,316
i	Ashadi Wari	7,664,844	
ii	Kartiki Wari	4,069,066	
iii	Chaitr Wari	1,346,190	
iv	Magh Wari	2,067,547	
v	Harit Wari	302,024	
vi	Other Yatra Expenses	778,645	
10	<u>Donation</u>		5,925,547
i	Construction of Sanitary Houses	721,537	
ii	Flood Relief Fund	4,704,010	
iii	Accident Relief Fund	500,000	
11	<u>Other Expenses</u>		18,068,102
i	Bank Commission	20,436	
ii	Mobile Locker Expenses	906,259	
iii	Petrol Expenses	39,710	
iv	Bereketing Expenses	90,990	
v	Photo Lamination	1,016,456	
vi	Water Plant Expenses	203,450	
vii	Shednet Expenses	166,749	
viii	Dhwaj Stambh Expenses	50,000	
ix	Portable Cabin Expenses	41,040	
x	BSA Corporation Cleaning Expenses	15,416,334	
xi	Mandir Land Expenses	45,957	
xii	Transport Expenses	46,816	
xiii	Sadi Sale Expenses	23,905	
	TOTAL RS.		179,084,675.51



SCHEDULE T : RENT

SR.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	<u>Rent Realised</u>		1,838,741
i	Agricultural Land	1,006,901	
ii	Videocon Canteen Rent	120,000	
iii	Shop Rent	106,500	
iv	Shri Vitthal Rukmini Canteen Rent	605,340	
	TOTAL RS.		1,838,741

SCHEDULE U : INTEREST REALISED

SR.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	Interest Received on Investment		74,249,753
2	Interest Received on Saving Deposit		695,490
	TOTAL RS.		74,945,243

SCHEDULE V : DONATION

SR.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	<u>Donation In Kind</u>		5,440,078
i	IN Gold	3,484,690	
ii	IN Silver	1,955,388	
2	Online Donation Received		8,089,995
3	Annachtra Donation		4,116,179
4	Donation In Cash(Receipt Book)		57,115,475
5	Donation By Money Order		242,761
6	Donation In Cash(Donation Box)		57,693,426
7	<u>Other Donation</u>		302,595
i	Palkhi Sohala	96,105	
ii	Goshala Donation	200,000	
iii	Shri Vitthal Rukmini Vivah Sohala	6,490	
8	Mahanaivedya Donation		1,100
9	Vadhdivas Annadan Donation		1,508,012
	TOTAL RS.		134,509,621



SCHEDULE W : INCOME FROM OTHER SOURCES

SR.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	<u>Collection of Ladu</u>		44,979,260
	Bundi Ladu	42,093,210	
	Rajgira Ladu	2,886,050	
2	Collection from Distribution Gomutra		9,286
3	Chandan Powder & Khod Collection		168,206
4	Janave Collection		1,500
5	Penalty Amount Recoverd		15,000
6	Dudh(Milk) Collection		5,820
7	Dnyaneshwari Collection		1,615
8	Photo Collection		940,470
9	Tamarind Sale Collection		5,000
10	Form Fee Collection		433,710
11	Mahavastra & Sadi Collection		2,647,845
12	Government Subsidy (Peta)		2,455,000
13	Telecast Income-Tata Communication		965,996
14	Telecast Income-Reliance Digital		4,825,028
15	Anamat Receipt		50,000
16	Shop Municipal Tax		34,020
17	Mobile Locker		558,556
18	<u>Other Religious Activity Income</u>		14,271,064
i	Chandan Uti Collection	1,638,001	
ii	Nitya Pooja Collection	7,696,000	
iii	Nityopachar Collection	325,057	
iv	Vitthal Vidhi Upchar Collection	4,612,006	
19	Tukaram Bhavan Collection		21,000
20	Bhakt Niwas Collection		73,280
21	Bhajan and Kirtan Renatl Income(Saptah)		500
22	Ladu Center Rental Income		756,240
23	Vedanta Bhakta Niwas		3,393,640
24	Videocon Bhakta Niwas		2,889,350
25	Shri Vitthal Rukmini Bhakta Niwas		29,231,107
26	Pariwar Devta		18,926,303
27	Gawatil Pariwar Devta		1,019,908
28	Harit Palkhi Mahamarg Abhiyan		8,600
29	Shri Vitthal Rukmini(Charan) Income		47,068,665
30	Scorpio Insurance Receipt		34,218
31	Employees Insurance Collection		268
32	Other Receipt		299,915
33	Water ATM Collection		233,057
	TOTAL RS.		176,323,426.80



SCHEDULE X: 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.37,37,467/- 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.



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	31/03/2019	31/03/2020	Difference	Increase/ (Decrease) in (%)
1	Trust Corpus Fund	3,46,68,224.60	3,46,68,224.60	0.00	0.00%
2	Other Earmarked Fund	9,17,67,926.00	9,32,38,590.70	14,70,664.70	1.60%
3	Immovable Property	80,14,46,327.02	89,13,43,251.02	8,98,96,924.00	11.22%
4	Investment	90,58,35,000.00	97,43,09,497.00	6,84,74,497.00	7.56%
5	Surplus	17,69,91,499.00	16,60,60,237.83	1,09,31,261.17	-6.18%

B. Physical Cash Verification:

On 31/03/2020

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. 14,41,543/- as on 31/03/2020 as per verification report by trust officials.

On Audit Verification Date:

1. The cash balance at various locations of "Shri Vitthal 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. 35,521/- as per cash book as on 09/11/2020 and physically found correct.

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	06/06/2019	1 st Management Committee Meeting	11
2	10/09/2019	2 nd Management Committee Meeting	10
3	09/12/2019	3 rd Management Committee Meeting	09
4	07/01/2020	4 th Management Committee Meeting	12
5	07/03/2020	5 th Management Committee Meeting	13
6	17/03/2020	6 th Management Committee Meeting	08



SHRI VITTHAL RUKMINI MANDIR SAMITTEE

At. Pandharpur, Tq. Pandharpur, Dist. Solapur

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 submitted Statutory Audit Rectification report for F.Y. 2015-16, F.Y. 2016-17, F.Y. 2017-18 & F.Y.2018-19 to Concern Authority. Copy of same made available for verification.

2. Internal Audit & Consultants:

It was observed that trust has appointed internal auditor for concern financial 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 We have reviewed internal Auditors Reports and compliances submitted by the Samittee.

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

4. Vouching:

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



SHRI VITTHAL RUKMINI MANDIR SAMITTEE

At. Pandharpur, Tq. Pandharpur, Dist. Solapur

NITYPOCHAR DEPARTMENT

a) 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 ornaments of gold like Gold crown, Pendant, Pearls, Diamond Pendant(Haar) etc. are kept in separate box; which is used only on some special occasions. It seems that these are handled with care by employees. Due to this gold ornaments may not damage and care of old ornaments is very important because these are historical ornaments.

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 AnnachatraProduct.

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.

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.



SHRI VITTHAL RUKMINI MANDIR SAMITTEE

At. Pandharpur, Tq. Pandharpur, Dist. Solapur

PROPERTY AND COURT DEPARTMENT

a) Legal Cases:

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

Sr. No.	Particulars	Cases
	Total Claim Filed against	
1	Samittee	62
2	Total Claim Filed by Samittee	2
3	Total Claims	64
4	Total Appeal Declared	8
5	Total Pending Claims	56

- Samittee has given various properties on rent to various famers. We have seen most of the agreement copies from farmer is not collected by samittee till the date of audit for detailed observations refer to **Annexure A**.
- Samittee has given premises of Videocon BhaktNiwas on rent to Shantisagar Canteen. We have seen that, rent agreement is not provided to our verification also there is no insurance of building.

b) Land Rent Income:

- 1) Samittee has received rent from Videocon Canteen of Rs. 1,20,000/- but GST is not paid on the same.
- 2) Samittee has received rent from Shop Rent of Rs. 1,06,500/- but GST is not paid on the same.
- 3) Samittee has received rent from Shri Vitthal Rukmini Canteen Rent of Rs. 6,05,340/- but GST is not paid on same.
- 4) Samittee has received rent from Agricultural Land Rent of Rs. 10,06,901/- and same is liable to GST at Nil Rate as per notification issued by the GST department In exercise of the powers conferred by section 11(1) of the **Central Goods & Services Tax Act, 2017** the Central Government *Vide Notification No 12/2017- Central Tax (rate) dated 28.06.2017* has notified leasing of land which are exempt from Tax under GST.



SHRI VITTHAL RUKMINI MANDIR SAMITTEE

At. Pandharpur, Tq. Pandharpur, Dist. Solapur

GOSHALA DEPARTMENT

We have visited to samitteesGoshala as on 10/11/2020 at that time we observed; DeshiKadba is 42675 kg (21338 Pendies) in stock.

Kadba tender should be invited while purchasing the DeshiKadba in goshala. There is not insurance of Cattles in the Goshala it is recommended to buy insurance policy to secure losses due to unexpected events.

LADDU DEPARTMENT

- a. Food Safety Audit Report copy of concern party is not provided for our verification.

INSURANCE

1. Name on cash insurance policy is mentioned as "Vitthal Rukmini Mandir Samiti" but it should be "Vitthal Rukmini Mandire Samittee"



Shri Vitthal Rukmini Mandire Samittee
Audit Observations - Annexure A

Sr.	Voucher No.	Voucher Date	Account Head	Voucher Amount	Auditors Observation
1	345	04/07/2019	TDS deposited in Bank	93,480	We have observed that, Samittee has amount paid for New Bhakta Niwas for Lift expenses of Rs.46,92,000/- and TDS deducted @2% of Rs.93,840/- but same as TDS deposited in bank of Rs.93,480/- instead of Rs.93,840/- hence short deposited in bank of Rs.360/-.
2	1140	23/12/2019	Sai Decoration	41,950	We have observed that, Samittee has amount paid to Sai decoration of Rs.41,950/- but TDS @ 2% not deducted of Rs.839/-.
Bhakta Niwas					
3	Receipt Book No.10/15	09/08/2019	Vithhal Rukmini Mandir Bhaktiniwas Denagi Pawati.	5,00,000	We have observed that, Bahaktiniwas dengai amount received in cash of Rs.5,00,000/- but related party PAN details are not obtained.
Hundi Book					
4	Bill book no. 815 Receipt no. 081418	07/07/2019	Jayant Dattatra Mhaiskar	3,00,000	It is Observed that, cash received from shree Jayant Dattatra Mhaiskar of Rs. 3,00,000/- but related party PAN details are not obtained.
General observation					
5	NA	31/03/2020	GST on Shop Rents	19170	Rent collected during the year Rs.1,06,500/- on which GST is payable at 18% i.e. 19,170 amount is payable same is not paid till the audit date.
6	NA	31/03/2020	TDS	29796	TDS entries are not done for Bank of Baroda and Canara Bank of Rs. 78227 being interest amount in BOB and TDS thereon is Rs. 7823 and in Canara Bank Interest Amount is Rs. 219727 and interest amount is Rs. 21973 is not accounted in books of accounts.



श्री. विठ्ठल रूक्मिणी मंदिरे समिती, पंढरपूर, जि. सोलापूर.
दि.१३/०७/२०२१ रोजीच्या सभेतील लागुपुरता उतारा

विषय क्रमांक :३:- मंदिर समितीच्या सन २०१९-२०२० या आर्थिक वर्षाच्या लेखा परिक्षण अहवालास मंजूरी देणेबाबत.

ठराव क्रमांक :३:- मंदिर समितीच्या दि.०८/०७/२०२१ रोजीच्या सभेत ठरल्याप्रमाणे सर्व सदस्य महोदयांना सन २०१९-२० या आर्थिक वर्षाचा लेखा परिक्षण अहवाल व त्याचा अनुपालन अहवाल अवलोकनार्थ दिला आहे. त्यानुसार लेखा परिक्षण अहवाल व त्यावर मा.धर्मादाय आयुक्त, मुंबई यांनी दिलेले निदेश व त्याचा अनुपालन अहवाल लेखा अधिकारी यांनी सभेत मांडला.

त्यावर सविस्तर चर्चा होवून, मंदिर समितीच्या सन २०१९-२०२० या आर्थिक वर्षाचा लेखा परिक्षण अहवाल, त्यावर मा.धर्मादाय आयुक्त, मुंबई यांनी दिलेले निदेश व त्याच्या अनुपालन अहवालास मान्यता देवून पंढरपूर मंदिरे अधिनियम, १९७३ मधील कलम ४९(२) अन्वये कार्यवाही करणेकामी मा.राज्य शासनास सादर करण्याचे सर्वानुमते ठरले.

तसेच मा.सदस्या अॅड.माधवी निगडे यांनी सुचित केलेनुसार रू.१.००/- लक्ष व त्यावरील देणगी पावतीवर देणगीदारांचा पॅन क्रमांक घेणे व श्रींचे मौल्यवान प्राचीन दाग-दागिने, हिरे इ. सुरक्षित ठेवण्यासाठी नामांकित सराफाकडून माहिती घेऊन दागिने ठेवण्यासाठी बॉक्सेस घेण्यास व त्यासाठी येणा-या खर्चास सर्वानुमते मान्यता देण्यात आली. तसेच गोशाळेतील गाईंचा विमा उतरविण्यास व त्यासाठी येणा-या खर्चास सर्वानुमते मान्यता देण्यात आली.

(सत्यप्रत)

स्वा/-
(विठ्ठल जोशी)
कार्यकारी अधिकारी,
श्री. विठ्ठल रूक्मिणी मंदिरे समिती,
श्रीक्षेत्र पंढरपूर, जि.सोलापूर.

स्वा/-
(गहिनीनाथ महाराज औसेकर)
सह अध्यक्ष,
श्री. विठ्ठल रूक्मिणी मंदिरे समिती,
श्रीक्षेत्र पंढरपूर, जि.सोलापूर.

॥ रामकृष्णहरी ॥

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

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CHARITY COMMISSIONER
floor, Dr. Annie Besant
Tel No २४९३५४३४ , २४९३५४९०
२४९३०४९९ २४९३५५१६
Fax No २४९७६४२०
budgetmum-mh@gov.in,

संदर्भ क्र/अंदाज/विठठल २०३२/२०२१


दिनांक:- १७/०५/२०२१

19/05/2021

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

विषय:- पंढरपूर मंदिर अधिनियम १९७३ चे कलम ४९(२) नुसार सादर केलेल्या सन २०१९-२०२० 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(२) नुसार सादर केलेल्या सन २०१९-२०२० या कालावधीतील लेखा परिक्षण अहवालामध्ये आक्षेप घेण्यात आलेले आहेत. त्यानुसार वर्षानिहाय लेखा परिक्षण अहवालावर धर्मादाय आयुक्तांचे निर्देश देण्यात येत आहेत. सदर लेखा आक्षेपांचे निराकरण करून याबाबतचा अनुपालन अहवाल सादर करण्यात यावा. तसेच उपरोक्त नमूद अधिनियम कलम ४९(२) मध्ये नमूद केल्या नुसार कार्यवाही करावी.


(प्र. श्री. सारारे)
धर्मादाय आयुक्त
महाराष्ट्र राज्य, मुंबई

सोबत: सन २०१९-२०२० निर्देश.

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

दिनांक	29 MAY 2021
संकलन	मे २०२१
अ.का.	२९
आ.रजि.क्र.	१०२३
व्यवस्थापक	२९
कार्यकारी अधिकारी	

पंढरपूर मंदिर अधिनियम १९७३ चे कलम ४९(२) नुसार समितीने सादर केलेल्या सन २०१९-२०२० या कालावधीतील लेखा परिक्षण अहवालाच्या अनुषंगाने श्री विठ्ठल रुक्मीणी मंदिर समितीस द्यावयाचे निर्देश

अ) श्री विठ्ठल रुक्मीणी मंदिर समितीकडे सन २०१९-२०२० यावर्षातील उत्पन्न व खर्चाचा ढोबळ तपशिल खालीलप्रमाणे आहे.

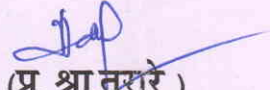
एकुण वार्षिक जमा	रु. ३८७६१७०३१.००
एकुण वार्षिक खर्च	रु २२१५५६७९३.००
एकुण शिल्लक/तोटा	रु १६६०६०२३८.००

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 , २०१६-१७, २०१७-१८, २०१८-१९ या वित्तीय वर्षांचे अनुपालन अहवाल सादर केले नाहीत.
२. वित्तीय अनियमितता टाळणे करीता अंतर्गत लेखापरिक्षकाची आवश्यकता आहे.
३. भिंती तथा खांबावर जडविलेले सोणे व चांदीची नोंद समितीने घेतलेली नाही.
४. प्राचीन दागदागीने ची विशेष काळजी घेणे आवश्यक आहे.
५. आजतागायत समितीने मौल्यवान दागीने हिरे सोने, चांदी यांचे मुल्यांकन करण्याकरीता करारनामा करुन शासनमान्य संस्थेची नियुक्ती केली नाही..
६. मौल्यवान दागीने हिरे सोने, चांदी यांचे मुल्यांकन करताना सोने चांदीचा रोजचा भाव नमुद करणे आवश्यक आहे.
७. सुरक्षा विभागात अनेक त्रुटी आढळून आलेल्या आहेत. i) स्वयंचलीत आग शोध व आलार्म , धूर शोधक यंत्र बसविले नाही ii) आवश्यक कर्मचारी उपलब्ध नाही व आग विषयावर प्रशिक्षित नाही तसेच इतर त्रुटीची पुर्तता करावी.
८. तसेच समितीने इलेक्ट्रीक कर्मचारीयांचे सुक्ष्मतेची काळजी व उपाययोजना करणे आवश्यक आहे.
९. समितीस मिळालेल्या भाडे रक्कमेवर GST अदा केलेला नाही.
१०. देशी कडबा खरेदी करताना टेंडर मागविणे आवश्यक आहे. तसेच कोणतीही अनुसूचित घटना टाळणे करीता गाई गुरांचा विमा उतरविणे आवश्यक आहे.
११. या सह अन्नछत्र विभाग , लाडू विभाग , सुरक्षा विभाग , विद्युत विभाग आणि मालमत्ता व 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


(प्र. श्रा. नरारे)
धर्मादाय आयुक्त
महाराष्ट्र राज्य

सन २०१९-२०२० या आर्थिक वर्षाच्या लेखा परिक्षण अहवालातील आक्षेप व त्यावरील मा.धर्मादाय आयुक्त, मुंबई यांचे निदेश व त्याचा अनुपालन अहवाल.

अ.क्र.	मा.धर्मादाय आयुक्त, मुंबई यांचे निदेश	अनुपालन अहवाल
(१)	(२)	(३)
०१	न्यासाने सन २०१५-१६, २०१६-१७, २०१७-१८, २०१८-१९ या वित्तीय वर्षांचे अनुपालन अहवाल सादर केले नाहीत.	मंदिर समितीने उक्त वित्तीय वर्षांचे लेखा परिक्षण अहवालाचे अनुपालन अहवाल मा.राज्य शासनास व मा.धर्मादाय आयुक्त, मुंबई यांना सादर केलेले आहेत. तसेच या उक्त वित्तीय वर्षांचे लेखा परिक्षण अहवाल विधि मंडळाच्या दोन्ही सभागृहाच्या पटलावर ठेवण्यात आलेले आहेत. यास्तव, सदरचा आक्षेप वगळावा ही विनंती.
०२	वित्तीय अनियमितता टाळणेकरिता अंतर्गत लेखा परिक्षकाची आवश्यकता आहे.	मंदिर समितीने सन २०१८ पासून सनदी लेखापाल श्री.ए.बी.भालेराव यांची अंतर्गत लेखा परिक्षक म्हणून नेमणूक केलेली आहे. यास्तव, सदरचा आक्षेप वगळावा ही विनंती.
०३	भिंती तथा खांबावर जडविलेले सोने व चांदीची नोंद समितीने घेतलेली नाही.	श्री.विठ्ठल गाभारा समोरील भागात दोन चांदीच्या कमानी आहेत. त्यावर चांदी लावण्यात आलेली आहे. सदरचे चांदी काम सन १९८५ म्हणजे मंदिर समिती अस्तित्वात येण्यापूर्वीचे आहे. सदर कामाचे मोजमाप व मुल्यांकन करणेकामी श्री.सागर खर्डेकर, पुणे यांची नियुक्ती करण्यात आली आहे. त्यानुसार त्यांनी सदरकामाचे वजन व किंमत निश्चित करून दिली आहे. त्यानुसार त्याची नोंद, नोंदवहीत घेण्यात आली आहे. यास्तव, सदरचा आक्षेप वगळावा ही विनंती.
०४	प्राचीन दागदागिने ची विशेष काळजी घेणे आवश्यक आहे.	याबाबतची आवश्यक ती दक्षता मंदिर समितीकडून घेतली जात आहे. तसेच त्याची जबाबदारी मंदिर समितीचे व्यवस्थापक तथा नायब तहसिलदार यांना देण्यात आली आहे. यास्तव, सदरचा आक्षेप वगळावा ही विनंती.
०५	आजतागायत समितीने मौल्यवान दागिने हिरे, सोने, चांदी यांचे मुल्यांकन करण्याकरिता करारनामा करून शासनमान्य संस्थेची नियुक्ती केली नाही.	शासनमान्य संस्थेची यादी शासनाकडून प्राप्त करून, त्यामधून मंदिर समितीच्या मान्यतेने संबंधित संस्थेशी करार करून सर्व मौल्यवान दागिन्याचे मुल्यांकन करून घेण्याची कार्यवाही सुरू करण्यात आली आहे. यास्तव, सदरचा आक्षेप वगळावा ही विनंती.
०६	मौल्यवान दागिने हिरे, सोने, चांदी यांचे मुल्यांकन करताना सोने चांदीचा रोजचा भाव नमुद करणे आवश्यक आहे.	याबाबतची कार्यवाही सन २०१९-२० पासून सुरू करण्यात आली आहे. यास्तव, सदरचा आक्षेप वगळावा ही विनंती.
०७	सुरक्षा विभागात अनेक त्रुटी आढळून आलेल्या आहेत.	पुरातत्व विभाग, पुणे यांच्या मार्गदर्शनाखाली श्री.विठ्ठल रूक्मिणी मंदिराचा सर्वकष

	<p>i) स्वयंचलीत आग शोध व आलार्म, धुर शोधक यंत्र बसविले नाही.</p> <p>ii) आवश्यक कर्मचारी उपलब्ध नाही व आग विषयावर प्रशिक्षित नाही तसेच इतर त्रुटीची पूर्तता करावी.</p>	<p>विकास आराखडा तयार करण्याचे काम वास्तुविशारद श्री.प्रदीप देशपांडे यांच्या मार्फत सुरू आहे. सदर आराखड्यामध्ये अग्नि सुरक्षेचा (स्वयंचलीत आग शोध व आलार्म, धुर शोधक यंत्र बसविणे) समावेश करण्यात आला आहे. तसेच सदरकामी पुरेसा कर्मचारी वर्ग नियुक्त करण्यात आलेला आहेत. यास्तव, सदरचा आक्षेप वगळावा ही विनंती.</p>
०८	<p>तसेच समितीने इलेक्ट्रीक कर्मचारी यांचे सुरक्षतीचे काळजी व उपाययोजना करणे आवश्यक आहे.</p>	<p>विद्युत विभागाकडील कर्मचा-यांना सुरक्षतेच्या दृष्टीने सुरक्षतेची साधने वापरून कामे करण्याबाबतच्या सुचना दिलेल्या आहेत. त्याप्रमाणे कार्यवाही सुरू आहे. यास्तव, सदरचा आक्षेप वगळावा ही विनंती.</p>
०९	<p>समितीस मिळालेल्या भाडे रक्कमेवर GST अदा केलेला नाही.</p>	<p>समितीस मिळालेल्या भाडे रक्कमेवर GST शासनास अदा करण्याची कार्यवाही मंदिर समितीने पूर्ण केलेली आहे. यास्तव, सदरचा आक्षेप वगळावा ही विनंती.</p>
१०	<p>देशी कडबा खरेदी करताना टेंडर मागविणे आवश्यक आहे. तसेच कोणतीही अनुसुचीत घटना टाळणे करीता गाई गुरांचा विमा उतरविणे आवश्यक आहे.</p>	<p>कोरोनाच्या पार्श्वभूमीवर संपूर्ण देशात लॉकडाऊन असल्याने देशी कडबा खरेदी करणेकामी नव्याने ई निविदा न राबविता मागील वर्षाच्या ठेकेदाराकडून मंजूर दराने देशी कडबा खरेदी करण्यात आला आहे. तसेच गोशाळेतील गार्गीचे वर्गीकरण करून त्यांचे मुल्यांकन करून न्यू इंडिया इन्शुरन्स कंपनी मार्फत सर्व जनावरांचा विमा उतरविणेची कार्यवाही सुरू करण्यात आली आहे. यास्तव, सदरचा आक्षेप वगळावा ही विनंती.</p>
११	<p>या सह अन्नछत्र विभाग, लाडू विभाग, सुरक्षा विभाग, विद्युत विभाग आणि मालमत्ता व गोशाळा विभाग या सर्व विभागाबाबत नमुद करण्यात आलेल्या या अनियमितता यांचे सविस्तर अनुपालन अहवाल सादर करावेत.</p>	<p>खालीलप्रमाणे.</p>
	<p>ACCOUNTS DEPARTMENT I. We have reviewed books of accounts; samittee has not maintained party wise (Individual) ledger. II. Vouching: Our observation in respect of checking of vouching is attached in AnnexureA</p>	<p>लेखा विभागाकडील टॅली या संगणक प्रणालीमध्ये पार्टी वाईज लेजरची सुविधा उपलब्ध आहेत. तसेच परिशिष्ट ए चा सविस्तर अनुपालन यासोबत सादर केला आहे. यास्तव, सदरचा आक्षेप वगळावा ही विनंती.</p>
	<p>ANNACHATRA DEPARTMENT:- Devotees complain/ Suggestion register is not maintained in Annachattra hence, it is recommended to maintain the register to improve the service to devotee and quality of Annachattra Product.</p>	<p>अन्नछत्रामध्ये भाविकांची सुचना / अभिप्राय घेण्यासाठी नोंदवही ठेवण्यात आलेली आहे. तथापि माहे मार्च, २०२० पासून कोरोना विषाणूच्या पार्श्वभूमीवर अन्नछत्र भाविकांना बंद असल्याने त्यामध्ये नोंदी झालेल्या नाहीत. यास्तव, सदरचा आक्षेप वगळावा ही विनंती.</p>

PROPERTY AND COURT DEPARTMENT

- Samittee has given various properties on rent to various famers. We have seen most of the agreement copies from farmer is not collected by samittee till the date of audit for detailed observations refer to Annexure A.
- 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 also there is no insurance of building.

- मंदिर समितीकडील जमिनी सन २०१४-१५ पासून वहिवाटदारांना ११ महिन्यांसाठी खंडाने वहिवाटीस देण्यात येत आहे. त्यासाठी वहिवाटदारांसोबत करारनामा देखील करण्यात येतो. तथापि, सन २०२०-२१ मध्ये कोरोना विषाणूच्या पार्श्वभूमीवर राज्यात लॉकडाउन असल्याने वहिवाटदारांशी करारनामा करता आला नाही. मात्र सन २०२१-२२ साठी नव्याने करारनामा करण्याची दक्षता घेतली आहे. यास्तव, सदरचा आक्षेप वगळावा ही विनंती.
- वेदांता-व्हिडीओकॉन भक्तनिवास येथील उपहारगृह हॉटेल शांतीसागर यांना भाडे तत्वावर देण्यात आले आहे. त्याबाबत त्यांचेशी करारनामा देखील करण्यात आला आहे. तसेच सदर इमारतीचा विमा उतरविणेबाबत कार्यवाही सुरू करण्यात येत आहे. यास्तव, सदरचा आक्षेप वगळावा ही विनंती.

LAND RENT INCOME

1. Samittee Has received rent from Videocon Canteen of Rs.120000/- but GST is not paid on the same.
2. Samittee has received rent from shop Rent of Rs.106500/- but GST is not paid on the same.
3. Samittee Has received rent from Shri Vitthal Rukmini Canteen rent of Rs.605340/- but GST is not paid on the same.
4. Samittee has received rent from Agricultural Land Rent of Rs.1006901/- and same is liable to GST at Nil Rate as per notification issued by the GST department In exercise of the powers conferred by section 11(1) of the Central Goods & Services Tax Act, 2017 the Central Government vide Notification No 12/2017- Central Tax (rate) dated 28.06.2017 has notified leasing of land which are exempt from Tax under GST.

१. आक्षेप सुचनेनुसार जीएसटी रक्कम शासनाकडे जमा करण्यात आली आहे.
 २. आक्षेप सुचनेनुसार जीएसटी रक्कम शासनाकडे जमा करण्यात आली आहे.
 ३. आक्षेप सुचनेनुसार जीएसटी रक्कम शासनाकडे जमा करण्यात आली आहे.
 ४. प्रश्न उद्भवत नाही.
- वरील १ ते ४ मुद्द्यांची पूर्तता झाली असल्याने, सदरचा आक्षेप वगळावा ही विनंती.

LADDU DEPARTMENT:- Food Safety Audit Report copy of concern party is not provided for our verification.

दि.१५/०३/२०२० पासून कोरोना विषाणूच्या पार्श्वभूमीवर लाडूप्रसाद विक्री बंद असल्याने, संबंधित पुरवठादार यांनी लाडूप्रसाद उत्पादन केंद्राचे फुड सेप्टी ऑडीट केलेले नाही. तसेच त्यांचा पुरवठा कालावधी संपला आहे. यापूढे फुड सेप्टी ऑडीट करून प्रत्येक तीन महिन्याला संबंधित पुरवठादार यांचेकडून रिपोर्ट घेण्याची दक्षता घेतली आहे. यास्तव, सदरचा आक्षेप वगळावा ही विनंती.

INSURANCE:- Name on Cash insurance policy is mentioned as Vitthal Rukmini Mandir Samiti but it should be Vitthal Rukmini Mandire Samittee.

आक्षेपानुसार मंदिर समिती ऐवजी मंदिरे समिती अशी दुरुस्ती करण्यात आली आहे. यास्तव, सदरचा आक्षेप वगळावा ही विनंती.

ANNEXURE "A"

Sr. No.	Voucher No. & Date	Account Head	Voucher Amount	Auditors Observation	अनुपालन
1	345 date 04/07/2019	TDS deposited in Bank	93480	We have observed that, samittee has amount paid for new bhakti niwas for lift expenses of Rs.4692000/- and TDS deducted @2% of Rs.93840/- but same as TDS deposited in bank of Rs.93480/- instead of Rs.93840/- hence short deposited in bank of Rs.360/-	आक्षेपातील सुचनेनुसार डिपॉझिट केलेली रक्कम रु.३६०/- वसूल करून जमा केली आहे.
2	1140 date 13/12/2019	Sai Decoration	41950	We have observed that, Samittee has amount paid to sai decoration of Rs.41950/- but TDS @2% not deducted of Rs.839/-	आक्षेपातील सुचनेनुसार डिपॉझिट केलेली रक्कम रु.८३९/- वसूल करून जमा केली आहे.
3	10/15 date 09/08/2019	Vitthal Rukmini Bhaktaniwas denagi Pawati	500000	We have observed that, Bhaktaniwas denagi amount received in cash of Rs.500000/- but related party PAN details are not obtained.	लेखा परिक्षकांनी दिलेल्या सुचनेनुसार संबंधितांकडून पॅनकार्ड घेण्यात आलेले आहे.
4	081418 date 07/07/2019	Jayant Dattatra Mhaiskar	300000	We have observed that, cash received from Shree Jayant Dattatra Mhaiskar of Rs.300000/- but related party PAN details are not obtained.	लेखा परिक्षकांनी दिलेल्या सुचनेनुसार संबंधितांकडून पॅनकार्ड घेण्यात आलेले आहे.
5	31/03/2020	GST on Shop Rents	19170	Rent collected during the year Rs.106500/- on which GST is payable at 18% i.e. 19170 amount is payable same is not paid till the audit date.	आक्षेपातील सुचनेनुसार जीएसटी रक्कम रु.१९१७०/- वसूल करून जमा करण्यात आली आहे.
6	31/03/2020	TDS	29796	TDS enties are not done for bank of baroda and canara bank of Rs.78227/- being interest amount in BOB and TDS thereon is Rs.7823 and in Canara Bank interest amount is Rs.219727 and interest amount is Rs.21973 is not accounted in books of accounts.	सदर निरीक्षणाची नोंद घेण्यात आली आहे. यापुढे प्रचलित नियमानुसार कार्यवाही करण्याची दक्षता घेतली आहे.



कार्यकारी अधिकारी,
श्री.वि.रू.मं.स.पं.