

महाराष्ट्र शासन,
विधि व न्याय विभाग



॥ रामकृष्णहरी ॥

सन २०२०-२०२१
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. या तरतुदीनुसार सन १९८५-८६ ते सन २०१९-२० पर्यंतच्या सर्व लेखा परिक्षण अहवालावर कार्यवाही पूर्ण करण्यात आली आहे.

सन २०२०- २०२१ या आर्थिक वर्षाचे लेखापरिक्षण शासन नियुक्त लेखा परिक्षक मे. सी.एम.दोषी आणि कं., पंढरपूर यांनी करून त्याचा अहवाल या कार्यालयास सादर केला आहे. त्यास मंदिर समितीने दि.१२/०५/२०२२ रोजीच्या सभेत मान्यता दिली आहे. वरील तरतुदीनुसार या लेखा परिक्षण अहवालावर मा.धर्मादाय आयुक्त, मुंबई यांनी त्यांचेकडील पत्र क्र. संदर्भ क्रमांक ३०११/२०२२ दि.३१/०५/२०२२ अन्वये निदेश दिलेले आहे.

सन २०२०- २०२१ 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.

Audit Report

Shri. Vitthal Rukmini Mandir Sammitee, Pandharpur

Address : Pandharpur, Dist. Solapur

Reg No. : PTA/1285/125/35

PAN : **AAETS8937J**

Financial Year : 2020-21

Assessment Year : 2021-22



C. M. Doshi & Co.

Chartered Accountants

Hira Building, Station Road,
Pandharpur Dist - Solapur.

Ph No. [02186] 223460



C. M. Doshi & Co.
Chartered Accountants

Hira Building, Station Road
Pandharpur, Dist. Solapur
Phone No.02186-223460
Mobile 9922885001

Date: 21/04/2022

To,
Hon. Executive Officer,
Shri Vitthal Rukmini Mandir Samittee,
At. Pandharpur, Tal. Pandharpur,
Dist. Solapur-413304.

Ref : Appointment issued by Law & Judicial Department Letter No. PTA/1321/455/P.K 126/KA.16 Dated 05/01/2022 and Charity Commissioner Maharashtra State, Mumbai Dated 24/12/2021

Sub: Submission of Statutory Audit Report for the Financial Year 2020-21.

We have conducted & completed the Statutory Audit for the Period from 01/04/2020 to 31/03/2021 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,
Yours Faithfully,
For C.M.Doshi and Co.
Chartered Accountants
FRN No. 102706W

C.M.Doshi
M.No.017320

UDIN: 22017320AHMPXH5143

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

CC:-

1. Law & Juridical Department, Maharashtra State, Mumbai.
2. The Charity Commissioner, Maharashtra State, Mumbai.
3. The Dy. Charity Commissioner, Maharashtra State, Solapur Division, Solapur
4. The President and Trustees, Shri Vitthal Rukmini Mandir Sammittee, Pandharpur.



C. M. Doshi & Co.
Chartered Accountants

Hira Building, Station Road
Pandharpur, Dist. Solapur
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AN INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of Shri Vitthal Rukmini Mandir Samittee, Pandharpur, having its registered office at Shri Vitthal Rukmini Temple, A/p Pandharpur, Tal. Pandharpur, Dist. Solapur-413304; which comprises the Balance Sheet as at 31st March 2021 and the Income & Expenditure Account for the year ended on 31/03/2021

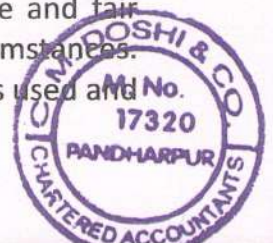
Management Responsibility

Management is responsible for the maintaining the accounts and 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 of accountants and relevant vouchers. 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, 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, 2021;
- (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 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.
- b) The records of Samittee of the Trust have been audited by us; we have performed additional audit procedures.
- c) The Balance Sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of accounts.



For C.M.Doshi and Co.
Chartered Accountants
FRN No. 102706W

A handwritten signature in black ink, appearing to read 'C.M. Doshi'.

C.M.Doshi
M.No.017320

UDIN: 22017320AHMPXH5143



C. M. Doshi & Co.
Chartered Accountants

Hira Building, Station Road
Pandharpur, Dist. Solapur
Phone No.02186-223460
Mobile 9922885001

Report under Rule 19 of The B.P.T. Rules 1951

NAME OF TRUST : SHRI VITTHAL RIJKMINI MANDIR SAMITTEE

ADDRESS OF TRUST : PANDHARPUR, 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 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.
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 branch 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

For C.M.Doshi and Co.
Chartered Accountants
FRN No. 102706W



C.M. Doshi

C.M.Doshi
M.No.017320
UDIN: 22017320AHMPXH5143



C. M. Doshi & Co.
Chartered Accountants

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Phone No.02186-223460
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THE BOMBAY PUBLIC TRUSTS ACT, 1950
SCHEDULE IX C
(Vide Rule 32)

STATEMENT OF THE INCOME LIABLE TO CONTRIBUTION FOR THE YEAR ENDING
31-03-2021.

NAME OF TRUST : **SHRI VITTHAL RIJKMINI MANDIR SAMITTEE**

ADDRESS OF TRUST : **PANDHARPUR, TAL. PANDHARPUR, DIST. SOLAPUR**

REGISTRATION No. : **PTA/1285/125/35**

Particulars	Rs.	Rs.
I. Income as shown in the Income and Expenditure Account (Schedule IX)		10,62,54,980
II. Items not chargeable to Contribution under Section 58 and Rule 32		
(i) Donation Reserve from other Public Trust and Dharmadas	1,04,39,064	
(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	48,79,594	
(vii) Expenditure incurred from donation for relief of distress caused by scarcity, drought, flood, fire or other natural calamity	15,05,066	
(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 land are cultivated by trust		
a. Deduction out of Income from lands used for non-agricultural purpose i. Assessment cesses and other Government or Municipal Taxes	15,18,159	



ii. Ground rent payable to the superior landlord		
iii. Insurance Premia	39,820	
iv. Repairs at 10 per cent of gross rent of building	15,828	
v. Cost per collection at 4 percent of gross rent of building let out		
b. Cost of collection of income or receipts from securities stocks, etc at 1 percent of such income		
c. Deductions on account of repairs in respect of buildings not rented and yielding no income, at 10 percent of the estimated gross annual rent.		
Total Of Deductions	1,83,97,631	
Gross Annual income Chargeable to contribution Rs.		8,78,57,349

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 C.M.Doshi and Co.
Chartered Accountants
FRN No. 102706W

Trustee,
Executive Officer,
Shri Vitthal Rukmini Mandir Sammittee
Pandharpur

(Signature)
Executive Officer
Shri Vitthal Rukmini
Temples Committee
Pandharpur. Dist.Solapur(MS)



(Signature)

C.M.Doshi
M.No.017320
UDIN: 22017320AHMPXH5143



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

Date:

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

Income & Expenditure Account For the year Ended on **31.03.2021**

Expenditure	Rs	Income	Rs.
To Expenses in respect of Properties		By Rent (Ann-E)	398200.00
Building Rent			
Municipal Tax (Ann-A)	3250102.00	By Interest (Ann-F)	54594075.00
Repairs & Maintenance (Ann-B)	22569678.00		
Salaries		By Dividend	
Building Insurance			
Depreciation(by way of Provision or adjustment)		By Donation in Cash (Ann-G)	28727819.05
Electricity Light bill		By Grants	
To Establishment Expenses (Ann-C)	5996740.00		
To Remuneration to Trustees			
To Vakil Fee		By Income From Other (Ann-H)	22126885.48
To Audit fees		Sources (See Details Behind)	
To Contribution C.C.			
To Amount Written Off			
a) Bad debts			
b) Loan Scholarships			
c) Irrecoverable Rents			
d) other items			
To Sundry Expenses			
To Depreciation			
To Amount Transferred to Specific Fund			
To Expenditure on objects of the Trust			
a) Religious (Ann-D)	99146807.38		
b) Educational			
c) Medical Relief			
d) Relief of Poverty			
To Other charitable objects			
To Surplus carried over to Balance Sheet		By Deficit carried over to Balance Sheet	25116347.85
Total Rs.	130963327.38	Total Rs.	130963327.38

Place : Pandharpur

Date : 21.04.2022

Trustees :

(Signature)
Executive Officer
Shri Vitthal Rukmini
Temples Committee
Pandharpur. Dist.Solapur(MS)



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

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

UDIN: 22017320AHMPXH5143

ANNEXURE - A
RATES & TAXES

Sr. No.	Particular	Amount
	<u>Property Tax/ Agricultural Tax</u>	
1	Municipal Tax (Mandir & Other Temple Property Tax)	483498.00
2	Municipal Tax (New Bhaktniwas Gala Tax)	982132.00
3	C.S. No. 59 Agricultural Cess	22576.00
4	GST Tax	1731944.00
5	Bhakt Niwas MTDC (Agricultural Cess)	29952.00
	Total	3250102.00

ANNEXURE - B
REPAIRS & MAINTENANCE

Sr. No.	Particular	Amount
	<u>Repairs & Maintenance of Mandir & Bhakt Niwas</u>	
1	Darshan Mandap Repairs Expenses	78999.00
2	Darshan Mandap Cleaning Expenses	13488643.00
3	Bhakt Niwas Maintenance Expenses	47726.00
4	Vedant Bhakt Niwas Maintenance Expenses	515480.00
5	Videocon Bhakt Niwas Expenses	38832.00
6	Shri. Vitthal Rukmini Bhakt Niwas Expenses	8025421.00
7	Repairs & Maintenance of Vishnu Pad	242100.00
8	Bankar Expenses	132477.00
	Total	22569678.00

ANNEXURE - C
ESTABLISHMENT EXPENSES

Sr. No.	Particular	Amount
1	Electricity Bill	4143180.00
2	Liabrary Expenses	24382.00
3	Advertisement Expenses	312591.00
4	Petrol Allowance	24000.00
5	Postage Expenses	25000.00
6	Railway Lease Charges Paid	441315.00
7	Electrical Department Expenses	1026272.00
	Total	5996740.00

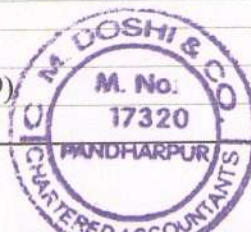
UDIN: 22017320AHMPXH5143

C.M. Doshi & Co. Chartered Accountants
Hira Building, Station Road, Pandharpur



ANNEXURE - D
RELIGIOUS EXPENSES

Sr. No.	Particular	Amount
1	<u>Staff Salary & Allowance</u>	
	Mandir Staff Salary	43800518.00
	Mandir Staff Gratuity	733568.00
	Mandir Staff (Excess Work)	3397644.00
	Mandir Staff (Sangruh Grant)	3432644.00
	Employees Provided Fund Expenses	4255756.00
	Employees Mediclaim Expenses	<u>3450000.00</u>
		59070130.00
2	<u>Prasad & Other Material Expenses</u>	
	Ladu Prasad Expenses	26215.00
3	<u>Annachattra Expenses</u>	1505066.00
4	<u>Puja Expenses</u>	
	Nityopachae Expenses	3772619.00
5	<u>Yatra Utstav & Other Cultural Expenses</u>	
	Aashadhi Wari	278440.00
	Kartik Wari	249685.00
	Magh Wari	224038.00
	Harit Wari	188809.00
	Other Yatra Expenses	<u>183400.00</u>
		1124372.00
6	<u>Goshala Expenses</u>	4879594.00
7	<u>Machinery Repair & Other Expenses</u>	
	CC Tv & Computer Repair Expenses	987672.00
8	<u>Administrative Expenses</u>	
	Uniform Purchase	65695.00
	Uniform Stitching Expenses	442155.00
	Travelling Expenses	101200.00
	Printing & Stationery Expenses	578349.52
	GST Late Fee	400.00
	GST Late Fee Interest	50.00
	Devotees Insurance Expenses	944000.00
	Gold, Silver & Cash Insurance Expenses	280146.00
	Vehicle Insurance Expenses (Scorpio)	32600.00
	Telephone & Mobile Bill	128402.00
	Ambulance Insurance Expenses	9149.00
	Account Department Expenses	153906.00
	Vakil Fee	104600.00
	Administrative & VIP Expenses	51435.00
	C.S.No.22 Expenses	<u>210000.00</u>
		3102087.52
9	<u>Donation Paid</u>	
	Chief Minister Help Fund (Covid-19)	10000000.00
	Construction of Sanitary Houses	<u>439064.00</u>
		10439064.00



10	Other Expenses		
	Corona Lockdown Expenses	1561806.00	
	Photo Lamination Expenses	267390.00	
	Mandir Land Expenses	103484.00	
	Mandir Parisar & Other Construction Expenses	3480885.00	
	Vehicle Expenses	580947.00	
	Staff Identity Expenses	42400.00	
	Konshila Expenses	10000.00	
	DPR Mandir Expenses	1200000.00	
	Dhwaj Stambh Expenses	56809.00	
	Bank Commission	16575.86	
	Bereketing Expenses	40550.00	
	Mobile Locker Expenses	66100.00	
	Mobile Locker Rent Expenses	12000.00	
	Other & Mandir Karyalay Expenses	49634.00	7488580.86
11	Remuneration Paid (Extra Worker)		6751407.00
	Total		99146807.38



UDIN: 22017320AHMPXH5143

C.M. Doshi & Co. Chartered Accountants
Hira Building, Station Road, Pandharpur

ANNEXURE - E
RENT

Sr. No.	Particular	Amount
	<u>Rent Realised</u>	
1	Shop Rent	383560.00
2	Shri. Vitthal Rukmini Canteen Rent	14640.00
	Total	398200.00

ANNEXURE - F
INTEREST REALISED

Sr. No.	Particular	Amount
1	Interest Received on Investment (F.D.)	54114166.00
2	Interest on Saving Deposit	356279.00
3	Interest on IT Refund	123630.00
	Total	54594075.00

ANNEXURE - G
DONATION

Sr. No.	Particular	Amount
1	<u>Donation in Kind</u>	
	Electric Auto	840000.00
	In Silver	106679.00
	In Gold	648241.00
	Mahavastra	1475528.00
	Electric Equipment	3610.00
		3074058.00
2	Online Donation Received	4701001.05
3	Annachattra Donation	122121.00
4	Donation in Cash (Receipt Book)	8224570.00
5	Donation by Money Order	273649.00
6	Hundi Box Donation	10596721.00
7	Hundi Box Donation (Coin Donation)	320998.00
8	<u>Other Donation</u>	
	Goshala Donation	1700.00
	Bhakt Niwas Donation	4150.00
		5850.00
9	Annadan Donation (Birthday)	522101.00
10	Vedant Bhaktniwas Donation	730000.00
11	Viduocon Bhaktniwas Donation	156750.00
	Total	28727819.05

UDIN: 22017320AHMPXH5143

C.M. Doshi & Co. Chartered Accountants
Hira Building, Station Road, Pandharpur



ANNEXURE - H
INCOME FROM OTHER SOURCES

Sr. No.	Particular	Amount
1	Shop Municipal Tax	519585.00
2	Gawatil Pariwar Devata Income	188146.00
3	Mandir Other Income	857373.00
4	Other Income	73200.00
5	Vehicle Parking	500.00
6	Gomutra Sale	14460.00
7	Other Receipts	431665.00
8	Land Section	1772693.00
9	Telecast Income- Tata Communication	3149515.00
10	Telecast Income- Reliance Digital	3128784.16
11	Milk Collection	390495.00
12	Nityopchar Puja Collection	152716.00
13	Pariwar Devata Chillar	416180.00
14	Palakhi Income	12771.00
15	Photo Collection	449880.00
16	Mandir Pariwar Devata Collection	3360528.00
17	Mobile Locker Rent	599113.00
18	Water ATM Collection	121217.00
19	Government Subsidy (Peta)	532555.00
20	Shri. Rukmini (Charan) Income	117868.00
21	Shri. Vitthal (Charan) Income	191260.00
22	Scrap Sale Income	355919.00
23	Form Fee Collection	499200.00
24	Foreign Currencies	113962.32
25	Shri. Vitthal Rukmini Bhaktniwas	5085300.00
26	Chandan Uti Puja	-408000.00
	Total	22126885.48



UDIN: 22017320AHMPXH5143

C.M. Doshi & Co. Chartered Accountants
Hira Building, Station Road, Pandharpur



C.M. Doshi & Co.
Chartered Accountants

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

Schedule VIII
Vide Rule 17 (I)

Registration No. PTA/1285/125/35

Date:

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

Balance Sheet as on : 31.03.2021

Funds & Liabilities	Rs	Assets	Rs.
Trust Fund or Corpus (Ann-A)	558574345.60	Immovable Properties (Ann-G)	1427437701.02
Other Earmarked Funds (Ann-B)	94127590.70	Movable Properties (Ann-H)	109338668.45
Loans		Investment (Ann-I)	940455392.00
From Trustee		Loans & Advances	
Other Liabilities & Advances		Deposits (Ann-J)	2229002.00
Employees PF Contribution (Ann-C)	24136.00	Loans & Advances (Ann-K)	1057127.00
For Anamat Received (Ann-D)	6312635.00	Current Assets	
For Security Deposit (Ann-E)	13009152.00	Other Current Assets (Ann-L-1)	21686033.00
For Duties & Taxes (Ann-F)	460542.00	Other Receivable (Ann-L-2)	123630.00
Bayana Amount Payable (D.Y.)	30000.00	Stock in Hand (Ann-M)	1571193.00
Income & Expenditure A/c		Cash in Hand (Ann-N)	2202256.00
As per Last B/s (Surplus) 1867590024.34		Bank Accounts (Ann-O)	8911075.32
Less: Deficit as I&E A/c 25116347.85	1842473676.49		
Total	2515012077.79	Total	2515012077.79

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

As per Our Audit Report of Even Date

For C.M. Doshi & Co.

Chartered Accountants

Date : 21.04.2022

Trustees :

Accepted
Executive Officer
Shri Vitthal Rukmini
Temples Committee
Pandharpur. Dist.Solapur(MS)



C.M. Doshi
C.M. Doshi
M.No.017320
FRN No.102706W

UDIN: 22017320AHMPXH5143

ANNEXURE - A
TRUST FUND OR CORPUS FUND

Sr. No.	Particular	Amount
1	Balance as per Last Balance Sheet	34668224.60
	Add: During Year	
(i)	Agricultural Land (Before 2020) 197224604.00	
(ii)	Agricultural Land (Current 2020) 326681517.00	523906121.00
	Total	558574345.60

ANNEXURE - B
OTHER EARMARKED FUND

Sr. No.	Particular	Amount
1	Balance as per Last Balance Sheet	93238590.70
	Add: Other Earmarked Fund During Year	
2	Online Specific Donation (Kayam Denagi) 223000.00	
	Goshala Donation Received 25000.00	
	Annachattra Donation 206000.00	
	Mahaprasad Donation 300000.00	
	Participation Donation for Mahaprasad 135000.00	889000.00
	Total	94127590.70

ANNEXURE - C
EMPLOYEES PROVIDED FUND CONTRIBUTION

Sr. No.	Particular	Amount
1	Balance as per Last Balance Sheet	24136.00
	Total	24136.00

ANNEXURE - D
ANAMAT (DEPOSIT) RECEIVED

Sr. No.	Particular	Amount
1	Balance as per Last Balance Sheet 5805788.00	
	Add: During Year 1776621.00	
	7582409.00	
	Less: During Year 1269774.00	6312635.00
	Total	6312635.00

UDIN: 22017320AHMPXH5143



C.M. Doshi & Co. Chartered Accountants

Hira Building, Station Road, Pandharpur

ANNEXURE - E
SECURITY DEPOSIT

Sr. No.	Particular	Bal. as on 31.03.2020	Add	Less	Bal. as on 31.03.2021
1	Ashok Shivaji Nagtilak	260000.00	0.00	0.00	260000.00
2	Aadarsh Infra Tereo	2315672.00	0.00	2312871.00	2801.00
3	Ulka Cretation	152164.00	0.00	0.00	152164.00
4	Ansis Engineers Pvt Ltd	71969.00	0.00	71969.00	0.00
5	M/s. Cotact Comfort Pvt Ltd	61869.00	0.00	0.00	61869.00
6	M/s. Globle Enverius Panvel	216960.00	0.00	0.00	216960.00
7	Cotact Comfort Pvt Ltd	657754.00	0.00	0.00	657754.00
8	Ganesh Balasaheb Ghadage	200000.00	60000.00	0.00	260000.00
9	Neha Elicon Service Pvt Ltd	1948633.00	1037159.00	1789628.00	1196164.00
10	Purnchand Saravade	200000.00	60000.00	0.00	260000.00
11	Pramod Chandrakisan Kachare	310000.00	0.00	0.00	310000.00
12	Pravin Parmeshwar More	250000.00	0.00	0.00	250000.00
13	Baby Balasaheb Lade	260000.00	0.00	0.00	260000.00
14	Bhagirath Bharat Bhalake	300000.00	0.00	0.00	300000.00
15	Bharat Rajaram Shelke	200000.00	0.00	0.00	200000.00
16	Mauli Enterprises	14345.00	0.00	0.00	14345.00
17	Maruti Digambar Bhosale	460000.00	0.00	260000.00	200000.00
18	M/s. Ensis Engineers Pvt Ltd	444728.00	0.00	444728.00	0.00
19	M/s. Ensis Engineers Pvt Ltd (Retain)	250000.00	0.00	250000.00	0.00
20	M/s. H D Firecon Techno (Audition)	95399.00	0.00	0.00	95399.00
21	M/s. H D Firecon Techno	336359.00	0.00	279518.00	56841.00
22	Yuvraj Gomevathikar	200000.00	60000.00	0.00	260000.00
23	Yogesh Hingmire	298536.00	0.00	0.00	298536.00
24	Rajendra Mukundrao Patil	200000.00	55000.00	55000.00	200000.00
25	Ramdas Shitaram Bhosekar	260000.00	0.00	0.00	260000.00
26	Laxmi-Kitchen Equipment	338162.00	0.00	0.00	338162.00
27	Lokseva Mahila Sah. Patsanstha	370000.00	0.00	0.00	370000.00
28	Vasudeo Trimbak Badave	200000.00	0.00	0.00	200000.00
29	Vitthal Shivaji Horane	980000.00	0.00	0.00	980000.00
30	Vishal Bhalchandra Sanlunkhe	200000.00	0.00	0.00	200000.00
31	Shaila Dhananjay Ghodase	360000.00	0.00	0.00	360000.00
32	Shailendra Bhalchandra Sanlunkhe	380000.00	0.00	0.00	380000.00
33	Shri. Ganesh Mahila	150000.00	0.00	150000.00	0.00
34	Shri. Vishwajit Phalke Construction	16672.00	0.00	0.00	16672.00
35	Shri. Vyanktesh Thakarasi Project	400000.00	0.00	0.00	400000.00
36	Shri. Shailya Patil	14298.00	0.00	0.00	14298.00
37	Shri. Shailya Patil Construction	3367.00	0.00	0.00	3367.00
38	Shri. Swapnil Hirave Construction	13359.00	0.00	0.00	13359.00
39	Santosh Vasant Gade	200000.00	0.00	0.00	200000.00
40	Samir Vasudev Koli	200000.00	0.00	0.00	200000.00
41	Sagar Hari Gore	260000.00	0.00	0.00	260000.00
42	Cinarji S K I Infra (Audition)	228219.00	0.00	0.00	228219.00
43	Cinarji S K I Infra De	3510980.00	0.00	3244313.00	266667.00
44	Sushila Shivaji Bhosale	260000.00	0.00	0.00	260000.00
45	Somnath Dnyaneshwar Khandagale	200000.00	60000.00	0.00	260000.00



46	Sparklink Enterprises	103634.00	0.00	0.00	103634.00
47	Abhijit Ranjan Dombé	0.00	650000.00	0.00	650000.00
48	Jonson Lifts Pvt. Ltd.	0.00	483541.00	0.00	483541.00
49	Dadasaheb Nagnath Kore	0.00	8400.00	0.00	8400.00
50	Maruti Bhosale	0.00	260000.00	0.00	260000.00
51	Shashikant Kumar Chitari	0.00	260000.00	0.00	260000.00
52	Santosh Shivaji Honmane	0.00	260000.00	0.00	260000.00
53	Sitaram Damu Shinde	0.00	520000.00	260000.00	260000.00
	Total	18353079.00	3774100.00	9118027.00	13009152.00

ANNEXURE - F
DUTIES & TAXES

Sr. No.	Particular	Amount
1	Balance as per Last Balance Sheet	674455.00
	Add: During Year	1835022.00
		2509477.00
	Less: During Year	2048935.00
		460542.00
	Total	460542.00



UDIN: 22017320AHMPXH5143

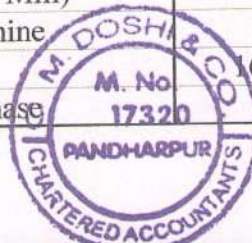
C.M. Doshi & Co. Chartered Accountants
Hira Building, Station Road, Pandharpur

ANNEXURE - G
IMMOVABLE PROPERTIES

Sr. No.	Particular	Bal. as on 31.03.2020	Add	Less	Bal. as on 31.03.2021
1	C.S.No. 59 New Bhaktniwas Building VIP	794261000.00	12017673.00	0.00	806278673.00
2	Steel Baraketing	355368.00	1250.00	0.00	356618.00
3	Gopur Building	5431884.40	0.00	0.00	5431884.40
4	Goshala Building	561593.00	0.00	0.00	561593.00
5	Survey No.59 Purchase Cost	3942530.00	0.00	0.00	3942530.00
6	Building Construction	62613583.62	168950.00	0.00	62782533.62
7	Vedant Bhavan Building	15965639.00	456.00	0.00	15966095.00
8	Vedant Bhavan Canteen	1465222.00	0.00	0.00	1465222.00
9	Solar Plant	2362500.00	0.00	0.00	2362500.00
10	Skywalk Bridge	4383931.00	0.00	0.00	4383931.00
11	Agricultural Land Receive (Current Year)		197224604.00	0.00	197224604.00
12	Agricultural Land Receive (Before 2020)		326681517.00	0.00	326681517.00
	Total	891343251.02	536094450.00	0.00	1427437701.02

ANNEXURE - H
MOVABLE PROPERTIES

Sr. No.	Particular	Bal. as on 31.03.2020	Add	Less	Bal. as on 31.03.2021
1	<u>Vehicle</u>				
	Activa	65525.00	0.00	0.00	65525.00
	Ambulance Purchase	329607.00	0.00	0.00	329607.00
	Auto Riksha	43615.00	0.00	0.00	43615.00
	Auto Riksha M.H.-12 T5254	68055.00	0.00	0.00	68055.00
	Tractor Purchase	650000.00	0.00	0.00	650000.00
	Pick up Van Purchase	494004.00	0.00	0.00	494004.00
	Scorpio	1797660.00	0.00	0.00	1797660.00
	Total (1)	3448466.00	0.00	0.00	3448466.00
2	<u>Gold & Silver</u>				
	Gold & Silver (Donation Received)	65327156.38	754920.00	0.00	66082076.38
3	<u>Furniture & Fixture</u>				
	Other Donation Received in Kind	1396957.00	0.00	283721.00	1113236.00
	Electric Auto Donation	0.00	840000.00	0.00	840000.00
	Kadaba Cutting Machine	29000.00	0.00	0.00	29000.00
	Cubboard	142300.00	24000.00	0.00	166300.00
	Articles Received in Kind	17747198.08	0.00	0.00	17747198.08
	Calculator	9494.41	0.00	0.00	9494.41
	Wheat Grinding (Flor Mill)	33566.00	0.00	0.00	33566.00
	Chandan Liquid Machine	53191.00	0.00	0.00	53191.00
	Ganerator Purchase	1666000.00	0.00	0.00	1666000.00
	Xerox Machine Purchase	0.00	62540.00	0.00	62540.00



Telephone System	111457.00	0.00	0.00	111457.00
Tambe/ Pital Article	83912.00	0.00	83912.00	0.00
Neon Light Board	303427.30	0.00	0.00	303427.30
Note Counting Machine	868175.00	0.00	0.00	868175.00
Books	18171.00	0.00	0.00	18171.00
Mahavastra Article	557270.00	1475528.00	716368.00	1316430.00
Mobile Purchase	6600.00	13200.00	0.00	19800.00
Mobile Locker	0.00	583069.00	0.00	583069.00
Television	325935.00	0.00	0.00	325935.00
Shed for Ladu Production	108635.00	0.00	0.00	108635.00
Walky-Talky Set	2253070.00	0.00	0.00	2253070.00
Electrical Gadgets	3454782.73	0.00	0.00	3454782.73
Electrical Stores	2268778.00	0.00	0.00	2268778.00
Electrical Gadgets (Donation Recei	63119.00	3610.00	0.00	66729.00
Computer Purchase	886570.00	0.00	0.00	886570.00
Computer, Fax & Xerox Machine	493777.00	0.00	0.00	493777.00
Software Purchase	1119594.00	0.00	0.00	1119594.00
CC Tv Camera Purchase	405532.00	11295.00	0.00	416827.00
Steel Baraketing	0.00	84216.00	0.00	84216.00
Furniture & Fixture	2685388.55	0.00	0.00	2685388.55
Fabricated Iron Bridge	702769.00	0.00	0.00	702769.00
Total (3)	37794669.07	3097458.00	1084001.00	39808126.07
Total (1+2+3)	106570291.45	3852378.00	1084001.00	109338668.45



UDIN: 22017320AHMPXH5143

C.M. Doshi & Co. Chartered Accountants
Hira Building, Station Road, Pandharpur

ANNEXURE - I
INVESTMENTS

Sr. No.	Particular	Bal. as on 31.03.2020	Add	Less	Bal. as on 31.03.2021
1	Canara Bank	541908465.00	554935727.00	513858228.00	582985964.00
2	Bank of Baroda	22507138.00	1357591.00	0.00	23864729.00
3	Bank of India	509748.00	23258.00	533006.00	0.00
4	Investment - Sant Peth	650000.00	42609.00	692609.00	0.00
5	Central Bank of India	298983525.00	210852271.00	302350051.00	207485745.00
6	Dena Bank, Pune	13000000.00	10000000.00	0.00	23000000.00
7	Union Bank of India	96750621.00	103745679.00	97377346.00	103118954.00
	Total	974309497.00	880957135.00	914811240.00	940455392.00

ANNEXURE - J
DEPOSITS

Sr. No.	Particular	Bal. as on 31.03.2020	Add	Less	Bal. as on 31.03.2021
1	Ashwinita Gas Company	9000.00	0.00	0.00	9000.00
2	M.S.E.B	926045.00	36498.00	0.00	962543.00
3	B.S.N.L.	59999.00	0.00	0.00	59999.00
4	M.T.D.C.	30000.00	0.00	0.00	30000.00
5	Municipal Deposit (For Water Supply in Survey No.59)	1159920.00	0.00	0.00	1159920.00
6	Other Security Deposit	7540.00	0.00	0.00	7540.00
7	Ambabai Mandir	150.00	0.00	150.00	0.00
8	OTIS	28370.00	0.00	28370.00	0.00
	Total	2221024.00	36498.00	28520.00	2229002.00

ANNEXURE - K
LOANS & ADVANCES

Sr. No.	Particular	Bal. as on 31.03.2020	Add	Less	Bal. as on 31.03.2021
1	Anamat	16368.00	0.00	8014.00	8354.00
2	Advance	269736.00	1308746.00	1257409.00	321073.00
3	Employees Advance	1076370.00	987000.00	1854370.00	209000.00
4	Diwali Advance	549016.00	729600.00	759916.00	518700.00
	Total	1911490.00	3025346.00	3879709.00	1057127.00

UDIN: 22017320AHMPXH5143



C.M. Doshi & Co. Chartered Accountants

Hira Building, Station Road, Pandharpur

ANNEXURE - L
1. OTHER CURRENT ASSETS

Sr. No.	Particular	Bal. as on 31.03.2020	Add	Less	Bal. as on 31.03.2021
1	TDS (Bank)	6817734.00	1232.00	31784.00	6787182.00
2	TDS (Tata Communication)	974206.00	201563.00	0.00	1175769.00
3	TDS (Realiance)	278644.00	198863.00	0.00	477507.00
4	TDS (M.S.E.B.)	0.00	6109.00	0.00	6109.00
5	Prepaid Lease Rent Paid (to Railway Department for 34 Years)	13680781.00	0.00	441315.00	13239466.00
	Total	21751365.00	407767.00	473099.00	21686033.00

2. OTHER RECEIVABLE

Sr. No.	Particular	Bal. as on 31.03.2020	Add	Less	Bal. as on 31.03.2021
1	Income Tax Department (D.Y.2020-21) (I.T. Refund Interest Receivable A.Y.2018-19)	0.00	123630.00	0.00	123630.00
	Total	0.00	123630.00	0.00	123630.00

ANNEXURE - M
STOCK IN HAND

Sr. No.	Particular	Bal. as on 31.03.2020	Add	Less	Bal. as on 31.03.2021
1	Annachattra Stock	1005439.00	973441.00	1005439.00	973441.00
2	Donation Receipts Book Stock	361919.52	141166.00	363474.52	139611.00
3	Photo Stock	251750.00	292675.00	251750.00	292675.00
4	Laibrary Books Stock	107914.00	0.00	0.00	107914.00
5	Electric Equipment Stock	55276.00	57552.00	55276.00	57552.00
	Total	1782298.52	1464834.00	1675939.52	1571193.00

ANNEXURE - N
CASH IN HAND

Sr. No.	Particular	Amount (31.03.2021)
1	Cash in Hand	2202256.00
	Total	2202256.00

UDIN: 22017320AHMPXH5143



C.M. Doshi & Co. Chartered Accountants
Hira Building, Station Road, Pandharpur

ANNEXURE - O
BANK ACCOUNTS

Sr. No.	Name of Bank	Account Number	Bal. as on 31.03.2021
1	ICICI Bank	647105005981	507433.00
2	HDFC (Bhaktiwas)	50100333286398	37598.15
3	Canara Bank	2676132000011	3970039.76
4	Dena Bank	121762579	70816.90
5	Bank of India	20110000410	5911.44
6	Bank of Baroda	4380100038977	327116.20
7	Central Bank of India	2094251767	1017768.97
8	Central Bank of India	2094232541	34060.00
9	Central Bank of India (PF)	2094267948	2758426.00
10	State Bank of India	11414770322	110273.24
11	State Bank of Hyderabad (Converted in SBI A/c)	62092517429	71631.66
	Total		8911075.32



UDIN: 22017320AHMPXH5143

C.M. Doshi & Co. Chartered Accountants
Hira Building, Station Road, Pandharpur



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.
- b) Receipts are accounted on cash basis.
- c) Donations received in cash or in kind (such as artificial, real or precious stones) are accounted as income on the basis of valuation.
- d) Foreign instruments & currencies are accounted on the date of credit in Bank Statement.
- e) 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: -

1. 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.
2. Samittee has not charged depreciation on all the tangible & intangible assets which are acquired by the Samittee.

5. Earmarked Funds/ Allocations:-

- a. Allocation of the Earmarked Funds is on the basis of specific directions of Devotees, as specified in the receipts. The sammitti has maintained separate register for these donations.
- b. 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. These donations in kind are transacted through Income and Expenditure Account



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.

a. 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.

7. Investments: -

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

8. 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 contributions payable to these plans by the samittee are at rates specified in the rules of the schemes.

9. Contingent Liability: -

Contingent Liability of Income Tax payable Rs. 6,14,25,599/- is reflected on Income Tax E portal against The Vitthal Rukmini Mandir Samittee for Assessment Year 2014-15. The details of the demand for A.Y.2014-15 and adjustment of refunds and interest there on are given in notes. Further interest for the non payment shows Rs. 2,76,25,664/. The rectification application is made by which demand may be Nil. The rectification application is not entertained by CPC, Bangalore.

10. 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.

UDIN: 22017320AHMPXH5143

C. M. Doshi & Co. Chartered Accountants

Hira Building, Station Road, Pandharpur



STATEMENT 1: AUDIT OBSERVATIONS

A. Comparative Position of the Trust:

Sr. No.	Particulars	31/03/2020	31/03/2021	Increase/ Decrease
1	Trust/ Corpus Fund	3,46,68,224	55,85,74,345	52,39,06,121
2	Other Earmarked Fund	9,32,38,590	9,41,27,590	8,89,000
3	Immovable Property	89,13,43,251	142,74,37,701	53,60,94,450
4	Investment	97,43,09,497	94,04,55,392	(-) 2,38,54,105
5	Surplus/Deficit	16,60,60,237	(-) 2,25,34,885	

Notes on Comparative Position:

1) Trust/ Corpus Fund:

Increase in corpus Rs 52,39,06;121/- is due to accounting entries of Immovable property i.e. Agricultural lands are made during year. These lands belongs to the committee but not reflected in the books of sammittee. Now they are recorded in the books of samitti at Value determined by the Jamin Vibhag Pramukh.

Necessary change reports are to be made with the record of The Charity Commissioner.

2) Other Earmarked Fund:

The other Earmarked Funds are increased by Rs.8,89,000/-. The details are provided in Annexure B to Balance Sheet.

3) Increase in Immovable Property:

The increase in Immovable Properties is due to entries made in the boos of Sammittee of Agricultural Lands of Rs.52,39,09,121/- (record of 798H – 54 R is updated and recorded) and the Other Constructions of Rs.1,21,85,329/-. Total addition to Immovable Properties is Rs.53,60,94,450/-.

4) Deficit In investment:

The deficit is due to Covid19 during the period the Mandir was closed to devotees and donations are received less.

5) Deficit to Income and Expenditure Account:

The deficit to Income and Expenditure Account is due to collection of donations is less due to Mandir was closed to darshan but the recurring expenses are continued.

B. Physical Cash Verification:

On 31/03/2021

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.22,02,256/- as on 31/03/2021 as per verification report by trust officials.

UDIN: 22017320AHMPXH5143

C. M. Doshi & Co. Chartered Accountants

Hira Building, Station Road, Pandharpur



On Audit Verification Date:

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.7,14,339/-** as per cash book as on 13.04.2022 and physically found correct.

C. Proceeding Book:

1. 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	21/05/2020	1st Management Committee Meeting	12
2	02/06/2020	2nd Management Committee Meeting	11
3	23/06/2020	3rd Management Committee Meeting	5
4	02/07/2020	4th Management Committee Meeting	9
5	21/07/2020	5th Management Committee Meeting	12
6	01/08/2020	6th Management Committee Meeting	11
7	16/08/2020	7th Management Committee Meeting	9
8	25/09/2020	8th Management Committee Meeting	9
9	06/11/2020	9th Management Committee Meeting	9
10	15/11/2020	10 Management Committee Meeting	10
11	24/11/2020	11 Management Committee Meeting	9
12	11/01/2021	12 Management Committee Meeting	5
13	02/02/2021	13 Management Committee Meeting	10
14	16/03/2021	14 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	Tall ERP 9 Software Manual Registers.
2	Fixed Assets Register	Tally ERP 9 Software, Manual Registers.
3	Donation Department	Tall ERP 9 Software Manual Registers.
4	Construction Department	Tall 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

It is suggested that proper security is to be taken for backup of the record. Further it is to be stored on Server.

UDIN: 22017320AHMPXH5143

C. M. Doshi & Co. Chartered Accountants

Hira Building, Station Road, Pandharpur



E. DEPARTMENT WISE OBSERVATION

ACCOUNTS DEPARTMENT

1. Statutory Audit Rectification Reports:

Trust has submitted Statutory Audit Rectification report for F.Y. 2019-20 to Concern Authority. copy of same made available for verification.

2. Name of the Internal Auditor & Consultants:

It was observed that trust has not appointed internal auditor. A.B.Bhalerao & Co. for concern financial year is appointed as Internal Auditor and Tax Consultant. The internal auditor has conducted internal audit on monthly basis and monthly audit reports are available for our verification.

3. We have reviewed books of accounts;

Samittee has not maintained party wise (Individual) ledger.

4. Vouching:

Our observation in respect of checking of vouchers is satisfactory.

NITYPOCHAR DEPARTMENT

The audit objections in the audit of Nityopachar Section in the Audit Report of F.Y.2019-20 are duly complied and compliance report is submitted to Concern Authorities.

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.	Particular	Cases
1	Total Claim as on 31-03-2020	56
2	Total Claim Filed by Samittee during 2020-21	0
3	Total Claims	56
4	Claims against Samitti during 2020-21	3
4	Decided claims during 2020-21	0
5	Total Pending Claims as 31-03-2021	59

UDIN: 22017320AHMPXH5143

C. M. Doshi & Co. Chartered Accountants

Hira Building, Station Road, Pandharpur



FOLLOWING ARE NOT COMPLIED BY SAMMITEE.

➤ 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. The samitti should obtain all the necessary copies of the agreements.

GOSHALA DEPARTMENT

We have visited to samittees Goshala as on 15.01.2022 at that time we observed; Deshi Kadba is 54950 kg (8.80 per kg) in stock.

Kadba tender should be invited while purchasing the Deshi Kadba 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

Ladu Prasad sale was not there due to Covid-19



UDIN: 22017320AHMPXH5143

C. M. Doshi & Co. Chartered Accountants
Hira Building, Station Road, Pandharpur

Shri Vitthal Rukmini Mandir Samittee, Pandharpur

Audit Notes

Financial Year 2020-21

1. Corona Lockdown Expenses:

The total expenses under the head is Rs. 15,61,806/-. This expense includes the following capital expenditure.

i)	Corona High Flow Oxygen Machine	Rs. 8,46,000/-
ii)	Corona Killer Machine	Rs. 2,97,000/-

These machines are donated to Pandharpur Sub District Medical Centre, Pandharpur. So not added Fixed Assets.

2. Repayment of Chandan Uti Puja Amount:

Chandan Uti Puja amount received during the year Rs. 68,000/- and the repayment of Rs. 4,76,000/-. Net balance to Chandan Uti Puja Expenses Rs. 4,08,000/-.

The amount received in current year Rs. 68,000/- and amount received in F.Y. 2019-20 Rs. 4,08,000/- is repaid to devotees as Uti Puja is not performed due to close of Mandir for darshan due to Covid -19 during Uti Puja period. The repayment is made through Banking Channel.

3. Contingent Liability:

The contingent liability of Rs. 6,14,25,599/- is of Income Tax payable as per Income Tax Assessment order passed by CPC, Bangalore on 16-03-2016 for A.Y. 2014-15.

The order is not correct as income of Shri Vitthal Rukmini Mandir Samittee, Pandharpur is exempt u/s 10(23)BBA of the Income Tax Act,1961. The Vittal Rukmini Mandir Samittee, Pandharpur is established by Maharashtra Govt.'s Act.

There may be mistake in filing of Return of Income for A.Y.2014-15, is to be rectified by section 154 of The I.T.Act,1961.

The position of the demand is as under:

i)	While filing Return of Income for A.Y.2014-15	Refund Claim Rs. 85,000/-
ii)	Adjustment Refund of A.Y.2018-19	Rs.13,60,021/-
	<u>Total amount</u>	<u>Rs.14,45,021/-</u>

The above amount of Rs. 14,45,021/- is adjusted by Income Tax Department against demand of Rs. 6,27,88,60/- which is actual demand of A.Y.2014-15. Now the contingent liability Rs. 6,14,25,599/- remained, which requires to rectify the same from CPC, Bangalore for refund of Income Tax of Rs. 14,45,021/- to Mandir Samittee.

UDIN: 22017320AHMPXH5143

C. M. Doshi & Co. Chartered Accountants

Hira Building, Station Road, Pandharpur





श्री विठ्ठल रुक्मिणी मंदिरे समिती, श्रीक्षेत्र पंढरपूर



जिल्हा सोलापूर - ४१३ ३०४ (महाराष्ट्र शासन स्थापित)

दूरध्वनी क्र. ०२१८६-२२४४६६/२२३५५० भक्तनिवास क्र. ०२१८६-२२८८८८

वेबसाईट : www.vitthalrukminimandir.org ईमेल : eotemple@gmail.com

सहअध्यक्ष

श्री. गहिनीनाथ ज्ञानेश्वर महाराज
(औसेकर)

सदस्य

आ.श्री. रामचंद्र शिवाजी कदम
श्रीमती शकुंतला विजयकुमार नडगिरे
डॉ. दिनेशकुमार सदाशिव कदम
श्री. भास्करगिरी गुरु किसनगिरी बाबा
श्री. संभाजी हिरालाल शिंदे
आ.श्री. सुजितसिंह मानसिंह ठाकूर
श्री. ह.भ.प. ज्ञानेश्वर नामदेव देशमुख
(जळगांवकर)
अॅड. माधवी श्रीरंग निगडे
श्री. ह.भ.प. प्रकाश रुस्तुमराव जवंजाळ
श्री. भागवतभुषण अतुलशास्त्री
अशोकराव भगरे गुरुजी
श्री. ह.भ.प. शिवाजीराव सदाशिवराव मोरे

जावक क्र. :

दिनांक : / /

दि.१२/०५/२०२२ रोजीच्या सभेतील लागुपुरता उतारा

विषय क्रमांक :७(ग):- मंदिर समितीच्या सन २०२०-२१ च्या लेखा परिक्षण अहवालास मंजूरी देणेबाबत.

ठराव क्रमांक :७(ग):- पंढरपूर मंदिरे अधिनियम, १९७३ च्या तरतुदीनुसार 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 सभागृहापुढे ठेवण्यात येईल अशी तरतूद आहे.

या तरतुदीनुसार सन १९८५-८६ ते सन २०१९-२० पर्यंतच्या सर्व लेखा परिक्षण अहवालावर कार्यवाही पूर्ण करण्यात आली आहे. सन २०२०- २०२१ या आर्थिक वर्षाचे लेखापरिक्षण शासन नियुक्त लेखा परिक्षक मे. सी एम दोशी, पंढरपूर यांनी करून त्याचा अहवाल या कार्यालयास सादर केला होता. त्यास आस्थापना व लेखा या उपसमितीच्या दि.०७/०५/२०२२ रोजीच्या बैठकीत मान्यता घेण्यात आली आहे. तसेच सदर अहवालाचे वाचन सभेत करण्यात आले व सदर लेखा परिक्षण अहवालास मंजूरी देऊन अधिनियमातील कलम ४९(२) अन्वये पुढील कार्यवाही करण्याचे सर्वानुमते ठरले.

(सत्यप्रत)

स्वा/-

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

कार्यकारी अधिकारी

श्री. गजानन गुरव,
उपविभागीय अधिकारी, पंढरपूर

व्यवस्थापक

श्री. बालाजी पांडुरंग पुदलवाड
नायब तहसिलदार

लेखाधिकारी

श्री. सुरेश बबनराव कदम

महाराष्ट्र शासन
धर्मादाय आयुक्त, महाराष्ट्र राज्य,
मुंबई यांचे कार्यालय

धर्मादाय आयुक्त भवन,
२ रा मजला, सास्मिरा इमारत सास्मिरा रोड,
वरली, मुंबई ४०० ०३०,
दूरध्वनी क्रमांक २४९३५४३४/२४९३५४९०/
२४९३०४९९/२४९३५५९६
फॅक्स २४९७६४२०

Office of the
CHARITY COMMISSIONER
2nd Floor, Sasmira Bldg, Sasmira
Rd, Worli, Mumbai - 400030.
Tel No. 24935434 24935490
24930499 24935516
Fax No. 24976420

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

संदर्भ क्रमांक:- ३०११ /२०२२

दिनांक:- 31 MAY 2022

प्रति,

कार्यकारी अधिकारी,
श्री.विठ्ठल रुक्मिणी मंदिर समिती पंढरपूर.

विषय - पंढरपूर मंदिर अधिनियम १९७३ चे कलम ४९ (२) नुसार सादर
केलेल्या सन २०२०-२०२१ या कालावधीतील लेखा परिक्षण
अहवालाचा अनुषंगाने श्री.विठ्ठल रुक्मिणी मंदिरे समितीस दयावयाचे
निर्देश...

उपरोक्त विषयान्वये कळविण्यात येते की, श्री. विठ्ठल रुक्मिणी मंदिरे समिती अधिनियम
१९७३ चे कलम ४९ (२) नुसार सादर केलेल्या सन २०२०-२०२१ या कालावधीतील लेखापरिक्षण
अहवालामध्ये आक्षेप घेण्यात आलेले आहे. त्यानुसार वर्षनिहाय लेखापरिक्षण 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 केलेनुसार कार्यवाही
करावी.


31-5-22

(महेन्द्र के.महाजन)
धर्मादाय आयुक्त,
महाराष्ट्र राज्य मुंबई.

सोबत -सन २०२०-२०२१ निर्देश.

प्रत,

माहितीस्तव सविनय सादर.

मा.प्रधान सचिव, विधि व न्याय विभाग, मंत्रालय, मुंबई.

पंढरपूर मंदिर अधिनियम १९७३ चे कलम ४९/(२)नुसार समितीने सादर केलेल्या सन-२०२०-२०२१ या कालावधीतील लेखा परिक्षण अहवालाच्या अनुषंगाने श्री.विठ्ठल रुक्मिणी मंदिर समितीस दयावयाचे

निर्देश

अ) श्री. विठ्ठल रुक्मिणी मंदिर समितीकडे सन-२०२०-२०२१ या वर्षातील उत्पन्न व खर्चाचा ढोबळ तपशील खालील प्रमाणे आहे.

एकूण वार्षिक जमा	10,58,46,979.53
एकूण वार्षिक खर्च	13,09,63,327.38
एकूण शिल्लक / तोटा	- 2,51,16,347.85

- ब) मुंबई सार्वजनिक न्यास नियम १९५१ मधील नियम १९ अन्वये श्री.विठ्ठल रुक्मिणी मंदिर समितीच्या लेख्यांचे बाबत अधिकृत लेखा परिक्षकांकडून रितसर लेखापरिक्षण अहवाल प्राप्त झालेला आहे.
- क) श्री.विठ्ठल रुक्मिणी मंदिर समितीच्या लेखा परिक्षणा मध्ये पुढील प्रमाणे अनियमितता निर्दर्शनास आल्याचे आढळते.
- १) वित्तीय अनियमितता टाळणे करिता अंतर्गत लेखापरिक्षकाची आवश्यकता आहे.
 - २) समितीने पक्ष निहाय (वैयक्तिक) खातेवही राखणे आवश्यक आहे.
 - ३) देशी कडवा खरेदी करताना टेंडर मागवणे आवश्यक आहे. तसेच कोणतीही अनुसूचीत घटना टाळणे करिता गाई गुरांचा विमा उतरवणे आवश्यक आहे.
 - ४) शेतक-यांना भाडेतत्वावर दिलेल्या मालमत्ते संदर्भातील करारनाम्याच्या प्रति त्यांच्याकडून प्राप्त करून घेणे आवश्यक आहे.
 - ५) या सह सर्व विभागा बाबत नमुद करण्यांत आलेल्या अनियमितता यांचे सविस्तर अनुपालन अहवाल सादर करावेत

उपरोक्त निर्दर्शनास आलेल्या अनियमिततेचे तात्काळ निवारण करून अनुपाल अहवाल सादर करणे बाबत समितीस निर्देश देण्यांत येत आहेत.


31-5-22

(महेंद्र के. महाजन)
धर्मादाय आयुक्त,
महाराष्ट्र राज्य, मुंबई

श्री. विठ्ठल रूक्मिणी मंदिरे समिती, पंढरपूर.

सन २०२०-२०२१ या आर्थिक वर्षाच्या लेखा परिक्षण अहवालावर
मा.धर्मादाय आयुक्त यांनी दिलेले निदेश व त्याचा अनुपालन अहवाल.

अ.क्र.	मा.धर्मादाय आयुक्त यांनी दिलेले निदेश	अनुपालन अहवाल
(१)	(२)	(३)
अ.	श्री विठ्ठल रूक्मिणी मंदिर समितीकडे सन २०२०-२०२१ या वर्षातील उत्पन्न व खर्चाचा ढोबळ तपशील खालीलप्रमाणे आहे एकूण वार्षिक जमा १०५८४६९७९.५३ एकूण वार्षिक खर्च १३०९६३३२७.३८ एकूण शिल्लक / तोटा -२५११६३४७.८५	प्रश्न उद्भवत नाही.
ब	मुंबई सार्वजनिक न्यास नियम, १९५१ मधील नियम १९ अन्वये श्री विठ्ठल रूक्मिणी मंदिर समितीच्या लेखांचे बाबत अधिकृत लेखा परिक्षकांकडून रितसर लेखापरिक्षण अहवाल प्राप्त झालेला आहे.	प्रश्न उद्भवत नाही.
क	श्री विठ्ठल रूक्मिणी मंदिर समितीच्या लेखा परिक्षणा मध्ये पुढील प्रमाणे अनियमितता निदर्शनास आल्याचे आढळते.	-----
१	वित्तीय अनियमितता टाळणेकरिता अंतर्गत लेखापरिक्षकाची आवश्यकता आहे.	मंदिर समितीने ए.बी.भालेराव अॅन्ड कंपनी, पंढरपूर यांची अंतर्गत लेखा परिक्षक तथा कर सल्लागार म्हणून नियुक्ती केली आहे. त्यांचेकडून वेळोवेळी अंतर्गत लेखा परिक्षण करून घेण्यात येत आहे. त्याबाबतचे अहवाल मंदिर समितीच्या दफ्तरी उपलब्ध आहेत.

अ.क्र.	मा.धर्मादाय आयुक्त यांनी दिलेले निदेश	अनुपालन अहवाल
(१)	(२)	(३)
२	समितीने पक्ष निहाय (वैयक्तिक) खातेवही राखणे आवश्यक आहे.	लेखा विभागाकडील टॅली या संगणक प्रणालीमध्ये पार्टी वॉर्डज लेजरची सुविधा उपलब्ध आहेत.
३	देशी कडबा खरेदी करताना टेंडर मागवणे आवश्यक आहे. तसेच कोणतीही अनुसूचित घटना टाळणेकरिता गाई गुरांचा विमा उतरवणे आवश्यक आहे.	कोरोना विषाणूच्या पार्श्वभूमीवर राज्यात लॉकडाउन असल्याने देशी कडबा खरेदी करणेकामी टेंडर प्रक्रिया न राबविता मागील वर्षाच्या ठेकेदाराकडून मंजूर दरानुसार देशी कडबा खरेदी करण्यात आलेला आहे. तसेच दि.०१/११/२०२१ ते दि.३१/१०/२०२२ या कालावधीसाठी गोशाळेतील गाईचा/जनावरांचा दि ऑरिगंटल इन्शुरेस कंपनी लिमिटेड, सोलापूर यांचेमार्फत विमा उतरविण्यात आलेला आहे.
४	शेतक-यांना भाडे तत्वावर दिलेल्या मालमत्ते संदर्भातील करारनाम्याच्या प्रति त्यांच्याकडून प्राप्त करून घेणे आवश्यक आहे.	मंदिर समितीकडील जमिनी सन २०१४-१५ पासून वहिवाटदारांना ११ महिन्यांसाठी खंडाने वहिवाटीस देण्यात येत आहे. त्यासाठी वहिवाटदारासोबत करारनामा देखील करण्यात येतो. तथापि, सन २०२१-२२ मध्ये कोरोना विषाणूच्या पार्श्वभूमीवर राज्यात लॉकडाउन असल्याने वहिवाटदारांशी करारनामा करता आला नाही. मात्र, सन २०२२-२३ साठी नव्याने करारनामा करण्याची दक्षता घेतली आहे.
५	या सह सर्व विभागा बाबत नमुद करण्यात आलेल्या अनियमितता यांचे सविस्तर अनुपालन अहवाल सादर करावेत.	

अ.क्र.	मा.धर्मादाय आयुक्त यांनी दिलेले निदेश	अनुपालन अहवाल
(१)	(२)	(३)
	Accounts Department	
१	Statutory Audit Rectification Reports: Trust has submitted Statutory Audit Rectification report for F.Y. २०१९-२० to Concern Authority. Copy of same made available for verification.	प्रश्न उद्भवत नाही.
२	Name of the Internal Auditor & Consultants: It was observed that trust has appointed internal auditor. A.B.Bhalerao & Co. for concern financial year is appointed and tax consultant. The internal auditor has conducted internal audit on monthly basis and monthly audit reports are available for our verification.	प्रश्न उद्भवत नाही.
३	We have reviewed books of accounts; samittee has not maintained party wise (Individual) ledger.	लेखा विभागाकडील टॅली या संगणक प्रणालीमध्ये पार्टी वाईज लेजरची सुविधा उपलब्ध आहेत.
४	Vouching: Our observation in respect of checking of vouchers is satisfactory.	प्रश्न उद्भवत नाही.
	Nityopchar Department: - The Audit objections in the audit of Nityopachar Section in the Audit Report of F.Y.२०१९-२० are duly complied and compliance report is submitted to concern Authorities.	प्रश्न उद्भवत नाही.

अ.क्र. (१)	<p style="text-align: center;">मा.धर्मादाय आयुक्त यांनी दिलेले निदेश (२)</p>	<p style="text-align: center;">अनुपालन अहवाल (३)</p>																					
	<p>PROPERTY AND COURT DEPARTMENT</p> <p>a) Legal Cases;</p> <p>१. As per information given by the respective department for various' cases following summary is prepared:</p> <table border="1" data-bbox="552 842 938 1966"> <thead> <tr> <th>Sr. No.</th> <th>Particulars</th> <th>Cases</th> </tr> </thead> <tbody> <tr> <td>१</td> <td>Total Claim as on ३१-०३-२०२२</td> <td>५६</td> </tr> <tr> <td>२</td> <td>Total Claim filed by samittee during २०२०-२१</td> <td>०</td> </tr> <tr> <td>३</td> <td>Total Claims</td> <td>५६</td> </tr> <tr> <td>४</td> <td>Claims against samitti during २०२०-२१</td> <td>३</td> </tr> <tr> <td>४</td> <td>Decided claims during २०२०-२१</td> <td>०</td> </tr> <tr> <td>५</td> <td>Total Pending Claims as on ३१-०३-२०२२</td> <td>५९</td> </tr> </tbody> </table> <p>➤ 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. The samitti should obtain all the necessary copies of the agreements.</p>	Sr. No.	Particulars	Cases	१	Total Claim as on ३१-०३-२०२२	५६	२	Total Claim filed by samittee during २०२०-२१	०	३	Total Claims	५६	४	Claims against samitti during २०२०-२१	३	४	Decided claims during २०२०-२१	०	५	Total Pending Claims as on ३१-०३-२०२२	५९	<p>प्रश्न उद्भवत नाही.</p>
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३	Total Claims	५६																					
४	Claims against samitti during २०२०-२१	३																					
४	Decided claims during २०२०-२१	०																					
५	Total Pending Claims as on ३१-०३-२०२२	५९																					
		<p>मंदिर समितीकडील जमिनी सन २०१४-१५ पासून वहिवाटदारांना ११ महिन्यांसाठी खंडाने वहिवाटीस देण्यात येत आहे. त्यासाठी वहिवाटदारासोबत करारनामा देखील करण्यात येतो. तथापि, सन २०२१-२२ मध्ये कोरोना विषाणूच्या पार्श्वभूमीवर राज्यात लॉकडाउन असल्याने वहिवाटदारांशी करारनामा करता आला नाही. मात्र, सन २०२२-२३ साठी नव्याने करारनामा करण्याची दक्षता घेतली आहे.</p>																					

अ.क्र.	मा.धर्मादाय आयुक्त यांनी दिलेले निदेश	अनुपालन अहवाल
(१)	(२)	(३)
	<p>Goshala Department We have visited to samitees Goshala as on १५.०१.२०२२ at that time we observed; Deshi Kadba is ५४९५० kg (८.८० per kg) in Stock. Kadba tender should be invited while purchasing the deshi kadba 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.</p> <p>Laddu Department Ladu Prasad sale was not there due to Covid-१९</p>	<p>दि.०१/११/२०२१ ते दि.३१/१०/२०२२ या कालावधीसाठी गोशाळेतील गाईचा/जनावरांचा दि ओरिएंटल इन्शुरेस कंपनी लिमिटेड, सोलापूर यांचेमार्फत विमा उतरविण्यात आलेला आहे.</p> <p>कोरोना विषाणूच्या पार्श्वभूमीवर शासनाने दिलेल्या मार्गदर्शक सूचनेनुसार लाडूप्रसाद भाविकांना उपलब्ध करून देण्यात आला नाही. सध्या कोरोना विषयक निर्बंधामध्ये शिथिलता आल्याने, सदरकामी ई निविदा मागवून आऊटसोर्सिंग पध्दतीने बुंदी व राजगिरा लाडूप्रसाद खरेदी करून भाविकांना अल्पदरात उपलब्ध करून देण्याचे नियोजन करण्यात आले आहे.</p>


(गजानन गुरव)

कार्यकारी अधिकारी