

SHRI.VITTHAL RUKMINI MANDIRE SAMITTEE

At. Pandharpur, Tq. Pandharpur, Dist. Solapur

STATUTORY AUDIT REPORT

FY 2018-19

AY 2019-20

For the Period

01/04/2018 to 31/03/2019

SHINDE CHAVAN GANDHI & CO.

Chartered Accountants

"BAPPAJI" 2nd Floor, Above SBI,

Opp. Gorakshan Sanstha,

Main Road, Latur - 413512

Contact : 02382 - 252501; 9822666763

E-mail: vishal@cascg.in



**Shinde Chavan Gandhi
And Company**
Chartered Accountants

Latur Office

Bappaji, 2nd Floor, Above SBI,
Opposite Gorakhshan Sansthan, Main Road, Latur - 413512
Mob. No: +91 98226 66763 | Email: vishal@casg.in
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To,
Hon. Executive Officer,
Shri Vitthal Rukmini Mandire Samittee,
At. Pandharpur, Tq. Pandharpur,
Dist. Solapur.

Date: 23th September, 2019

Ref: - Appointment issued by Law & Judicial Department Letter No. PTA/1319/99/KA.16 Dated 10/07/2019 and Charity Commissioner Maharashtra State, Mumbai Dated 12/07/2019.

Sub: - Submission of Statutory Audit Report for the Financial Year 2018-19.

We have conducted & completed the Statutory Audit for the Period from 01/04/2018 to 31/03/2019 and the detailed Statutory Audit Report has been annexed herewith for your perusal.

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

Kindly accept the same on record and acknowledge us.

Thanking you,

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

CA Vishal N. Chavan
Partner
M.No.147842



Encl: - Statutory Audit Report for the Financial Year 2018-19.

CC:-

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

Pune Office

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

Mumbai Office

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

Delhi Office

C158, Chhattarpur Enclave phase 11,
Street 2, 2nd floor, Near 100 Feet Raod,
Chhattarpur, New Delhi - 110074.
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Email: swapnil@casg.in



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INDEPENDENT AUDITORS REPORT

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

We have audited the accompanying financial statements of **Shri. Vithal Rukmini Mandire Samittee, Pandharpur**, having its registered office A/p Pandharpur, Tal. Pandharpur, Dist. Solapur-413304; which comprises the Balance Sheet as at 31st March 2019 and the Income & Expenditure Account for the year ended.

Management Responsibility

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

Auditors' Responsibility

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



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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, 2019;
- (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.
- b) In our opinion, proper books of accounts have been kept by the Trust So far as it appears from our examination of those books as required by the trust and we have visited all departments.
- c) The records of Samittee of 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**

Vishal N. Chavan

**CA Vishal N. Chavan
Partner
M. No. 147842**



Place: Camp Pandharpur
Date: 23/09/2019

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 : 31/03/2019

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



<p>o) Whether the meetings are held regularly as provided in such instrument</p> <p>p) Whether the minute books of the proceedings of the meeting is maintained</p> <p>q) Whether any of the trustee has any interest in the investment of the trust.</p> <p>r) Whether any of the trustee is a debtor or creditor of the trust</p> <p>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.</p> <p>t) Any special matter which the auditor may think fit or necessary to bring the notice of the Deputy of Assistant Charity Commissioner.</p>	<p>Yes</p> <p>Yes</p> <p>Yes</p> <p>No</p> <p>N.A.</p> <p>See our observation</p>
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Place:- Camp Pandharpur

Date:- 23/09/2019



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

STATEMENT OF THE INCOME LIABLE TO CONTRIBUTATION FOR THE YEAR ENDING 31-3-2019

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)		317,472,870
II.	Items not chargeable to Contrabutation under Section 58 and Rule 32		
(i)	Donation Reserve from other Public Trust and Dharmads	-	
(ii)	Grant Received from Government and Local authorities		
(iii)	Interest on Sinking or Depreciation Fund	-	
(iv)	Amount Spent for the purpose of secular education		
(v)	Amount Spent for the purpose of medical relief		
(vi)	Amount Spent for the purpose of veterinary treatment of animals	19,800	
(vii)	Expenditure incutted from donation for relief of distress caused by scarcity, drought, flood, fire or other natural calamity	2,500,000	
(viii)	Deduction out of Income from lands used for agricultural purpose		
	(a) Land Recenue and Local Fund Cess	1,194,781	
	(b) Rent payable to superior landlord	441,315	
	(c) Cost of production, if land are cultivated by trust	-	
			4,155,896
(ix)	Deduction out of Income from lands used for non-agricultural purpose		
	(a) Assessment cesses and other Government or Muncipal Taxes	-	
	(b) Ground rent payable to the superior landlord	-	
	(c) Insurance Premia	-	
	(d) Repairs at 10 per cent of gross rent of building	-	
	(e) Cost per collection at 4 percent of gross rent of building let our	-	
(x)	Cost of collection of oncome or eceipts from securities stocks, etc at 1 percent of such income	-	
(xi)	Deducations on account of repairs in respect of buildings not rented and yielding no income, at 10 percent of the estimated gross annual rent.	-	
Gross Annual income Chargeable to contribution Rs.			313,316,974

Certified that while claming deductions admissible under the above Sechedule, the Trust has not claimed any amount twice either wholly or partly, against any of the items mentioned in the Schedule which have the effect of double - deduction FOR SHINDE CHAVAN GANDHI & CO.

CHARTERED ACCOUNTANTS

F.R.No. 129980W

CA VISHAL N. CHAVAN
Partner

M. No. 147842

Place:- Camp Pandharpur

Date:- 23/09/2019

UDIN :- 19147842AAAAD5580



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**

BALANCE SHEET FOR THE YEAR ENDED 31/03/2019

LIABILITIES	SCH.	AMOUNT RS.	ASSETS	SCH.	AMOUNT RS.
TRUST FUND OR CORPUS FUND	A	34,668,225	IMMOVABLE PROPERTIES	G	801,446,327
OTHER EARMARKED FUNDS	B	91,767,926	MOVABLE PROPERTIES	H	99,645,871
LOANS From Trustee		-	INVESTMENTS	I	905,835,000
OTHER LIABILITIES & ADVANCES From Others For Anamat Received For Security Deposit For Duties & Taxes	C D E F	12,747,572 8,444,904 12,878,606 1,345,105	LOANS AND ADVANCES Deposits Loans and Advances	J K	2,003,610 5,837,516
INCOME & EXPENDITURE A/C Balance B/f Rs. 1,524,538,287/- Add : During Year Rs. 1,769,914,99/-			CURRENT ASSET Other Current Assets Stock in Hand Cash in Hand Bank Accounts	L M N O	23,355,452 2,163,059 5,503,390 17,591,898
TOTAL RS.		1,863,382,124	TOTAL RS.		1,863,382,124

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



CA Vishal N. Chavan
Partner
M. No. 147842
Place: Camp Pandharpur
Date: 23/09/2019
UDIN : 19147842AAAAADE5580

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

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

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

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

INCOME AND EXPENDITURE ACCOUNT FOR THE FINANCIAL YEAR 2018-19

EXPENDITURE	SCH.	AMOUNT RS.	INCOME	SCH.	AMOUNT RS.
To Expenses In respect of Properties			By Rent	T	1,026,877
a) Rates, Taxes, Cesses	P	1,194,781	By Interest	U	56,172,293
b) Repairs & Maintenance	Q	6,221,265	By Dividend		-
c) Salaries		-	By Donation in Cash or Kind	V	124,504,534
d) Insurance		-	By Grants		-
e) To Depreciation		-	By Income From Other Sources	W	135,769,166
f) Other Expenses		-	By Transfers from Reserves		-
To Establishment Expenses	R	7,478,628			
To Remuneration to Trustees		-			
To Remuneration		-			
To Legal Expenses		193,177			
To Audit Fees		13,500			
To Contribution & Fees		-			
To Amount Written Off					
a) Bad Debts		-			
b) Loan Scholership		-			
c) Irrecoverable Rents		-			
d) Other Items		-			
To Miscellaneous Expenses		-			
To Depreciation		-			
To Amount Transferd to reserve or specific fund		-			
To Expenditure on Object of Trust					
a) Religious	S				
Staff Salaries & Allowance	i	41,391,778			
Prasad & other Material Expenses	ii	33,737,252			
Annachtra Expenses	iii	2,180,882			
Pooja Expenses	iv	3,257,488			
Yatra, Utsav & Other Expenses	v	2,893,603			
Goshala Expenses	vi	3,453,410			
Machinery Repairs & Other Expenses	vii	1,242,181			
Administrative Expenses	viii	11,057,914			
Wari Expenses	ix	14,488,690			
Donations	x	5,781,845			
Other Expenses	xi	5,894,977			
b) Educational		-			
c) Medical Relief		-			
d) Relief of Poverty		-			
e) Other Charitable Objects		-			
To Surplus Transferred to B/sheet		176,991,499			
TOTAL RS.		317,472,870	TOTAL RS.		317,472,870

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

CA Vishal N. Chavan
Partner
M. No. 147842

Place: Camp Pandharpur
Date: 23/09/2019
UDIN :- 19147842AAAADE5580



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

SCHEDULE A : TRUST FUND OR CORPUS FUND

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

SCHEDULE B : OTHER EARMARKED FUND

SR.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	Balance As per Last Balance Sheet		90,035,925
	Add : Other Earmarked Funds Received Duing the Year		1,732,001
i	Online Specific Donation (Annachtra)	50,000	
ii	Online Specific Donation (Kayam Denagi)	161,001	
iii	Goshala Donation Received	231,000	
iv	Participation Donation For Mahaprasad	1,290,000	
v	Annachtra Donation Received		
	TOTAL RS.		91,767,926

SCHEDULE C : EMPLOYEES PROVIDENT FUND CONTRIBUTION

SR.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	Balance As per Last Balance Sheet (As per List)	14,283,572	
	Add : PF Contributions Received from Employees	795,677	
		15,079,249	
	Less : Refund of PF to Employees	2,331,677	
	TOTAL RS.		12,747,572

SCHEDULE D : ANAMAT (DEPOSIT) RECEIVED

SR.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	Balance As per Last Balance Sheet	2,262,800	
	Add : Received During The Year	8,083,019	
		10,345,819	
	Less : Refund During The Year	1,900,915	
	TOTAL RS.		8,444,904

SCHEDULE E : SECUTITY DEPOSIT

SR.	PARTICULARS	OPENING BAL. AS ON 01.04.2018	ADDITION DURING THE YEAR	REFUND DURING THE YEAR	CLOSING BAL. AS ON 31.3.2019
1	Neha Alican Services Pvt.Ltd.	1,302,567	750,376	-	2,052,943
2	Shanakrdada Industries Deposite	-	-	-	-
3	Synergy S.K.I (Additional)	195,458	32,761	-	228,219
4	Synergy S.K.I (Security Deposite)	11,218,274	760,633	4,620,134	7,358,773
5	Sparklink Enterprises	103,634	-	-	103,634
6	M/s H.D Firecon Techno (Additional)	100,000	545,551	-	645,551
7	M/s H.D Firecon Techno	118,139	218,220	-	336,359
8	Aadarsh Infra Terio	-	1,151,519	-	1,151,519
9	Ulka Creations	-	77,513	-	77,513
10	BSA Corporation, Pune	-	747,000	-	747,000
11	Yogesh K. Hingane	-	27,095	-	27,095
12	Shri. Ganesh Mahila	-	150,000	-	150,000
	TOTAL RS.	13,038,072	4,460,668	4,620,134	12,878,606

SCHEDULE F : DUTIES & TAXES

SR.	PARTICULARS	AMOUNT RS.
1	Balance As per Last Balance Sheet	-
	Add : During The Year	1,345,105
		1,345,105
	Less : Paid During The Year	-
	TOTAL RS.	1,345,105



SCHEDULE G : IMMOVABLE PROPERTIES

Sr. No.	PARTICULARS	OPENING BAL. AS ON 01.04.2018	ADDITION DURING THE YEAR	UTILISATION/ TRANSFER DURING THE YEAR	CLOSING BAL. AS ON 31.3.2019
1	Survey No.59 New Bhaktniwas Building VIP	592,918,750	112,174,601	260,000	704,833,351
2	Steel Baraketing	-	68,633	-	68,633
3	Grower Building	5,431,884	-	-	5,431,884
4	Goshala Building	477,403	-	-	477,403
5	Survey No.59 Purchase Cost	3,942,530	-	-	3,942,530
6	Building Construction	62,523,734	-	-	62,523,734
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	Scrawl Bridge	4,375,431	-	-	4,375,431
TOTAL RS.		689,463,093.0	112,243,234	260,000	801,446,327

SCHEDULE H : MOVABLE PROERTIES

Sr. No.	PARTICULARS	OPENING BAL. AS ON 01.04.2018	ADDITION DURING THE YEAR	UTILISATION/ TRANSFER DURING THE YEAR	CLOSING BAL. AS ON 31.3.2019
1	VEHICLE				
a	Activa	65,525	-	-	65,525
b	Auto Riksha	43,615	-	-	43,615
c	Auto Riksha MH-12 T5254	68,055	-	-	68,055
d	Pick up Van	494,004	-	-	494,004
e	Ambulance	329,607	-	-	329,607
f	Scorpio	1,797,660	-	-	1,797,660
		2,798,466	-	-	2,798,466
2	Gold & Silver				
a	Gold & Silver (Donation Received)	50,592,035	9,295,043	-	59,887,078
		50,592,035	9,295,043	-	59,887,078
3	Furniture & Fixture				
a	Other Donation Received in Kind	1,396,957	-	-	1,396,957
b	Articles Received in Kind	17,028,077	32,170	-	17,060,247
c	Calculator	9,494	-	-	9,494
d	Wheat Grinding	33,566	-	-	33,566
e	Generator	1,666,000	-	-	1,666,000
f	Telephone System	111,457	-	-	111,457
g	Tambe or Pital Articles	83,912	-	-	83,912
h	Neon (Light) Board	303,427	-	-	303,427
i	Note Counting Machine	708,875	159,300	-	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 Gadqets	3,454,783	-	-	3,454,783
p	Electrical Stores	1,906,029	233,849	-	2,139,878
q	Electrical Gadqest (Donation Received)	63,119	-	-	63,119
r	Computer	886,570	-	-	886,570
s	Computer, Fax and Xerox Machine	422,277	71,500	-	493,777
t	Sowftware Purchases	824,594	295,000	-	1,119,594
u	CCTV Camera Purchases	140,132	265,400	-	405,532
v	Other Furniture & Fixtures	2,533,213	152,176	-	2,685,389
w	Fabriczted Iron Bridqe	702,769	-	-	702,769
x	Cupboard	14,700	127,600	-	142,300
y	Kadbba Kuti Machine	29,000	-	-	29,000
z	Chandan Liquid Machine	41,300	-	-	41,300
TOTAL RS.		89,013,833	10,632,038	-	99,645,871



SCHEDULE I : INVESTMENTS

SR. NO.	NAME OF BANK	OPENING BAL. AS ON 01.04.2018	ADDITION DURING THE YEAR	WITHDRAWN F.D. DURING THE YEAR	CLOSING BAL. AS ON 31.3.2019
1	Canara Bank	85,914,628	507,351,466	96,888,264	496,377,830
2	Central Bank of India(PF)	19,279,824	35,187	4,223,405	15,091,606
3	Bank of Maharashtra	12,213,996	57,057	12,271,053	-
4	Ratnakar Bank Ltd.	934,000	-	-	934,000
5	Central Bank of India	555,590,243	20,180,338	288,183,449	287,587,132
6	State Bank of Hyderabad	73,714,549	1,335,763	75,050,312	-
7	Union Bank of India	98,991,466	6,852,966	-	105,844,432
TOTAL RS.		846,638,706	535,812,777	476,616,483	905,835,000

SCHEDULE K : DEPOSITS

SR. NO.	PARTICULARS	OPENING BAL. AS ON 01.04.2018	ADDITION DURING THE YEAR	REFUND DURING THE YEAR	CLOSING BAL. AS ON 31.3.2019
1	Ashwinita Gas Company	9,000	-	-	9,000
2	M.S.E.B	672,218	65,123	-	737,341
3	B.S.N.L	45,684	14,315	-	59,999
4	M.T.D.C	30,000	-	-	30,000
5	Municipal Deposit (for Water Supply in Survey No.59)	1,159,920	-	-	1,159,920
6	Other Security Deposits	-	7,350	-	7,350
TOTAL RS.		1,916,822	86,788	-	2,003,610

SCHEDULE L : LOANS & ADVANCES

SR. NO.	PARTICULARS	OPENING BAL. AS ON 01.04.2018	ADDITION DURING THE YEAR	REFUND DURING THE YEAR	CLOSING BAL. AS ON 31.3.2019
1	Anamat	10,577	8,354	100	18,831
2	Advance	1,484,598	2,018,600	1,608,365	1,894,833
3	Employees Advance	410,000	789,010	778,510	420,500
4	Diwali Advance	164,100	177,000	199,984	141,116
5	PF Loans to Employees	3,898,900	2,000	1,027,500	2,873,400
6	Opening Balance PF Loans	488,836	-	-	488,836
TOTAL RS.		6,457,011	2,994,964	3,614,459	5,837,516

SCHEDULE K : OTHER CURRENT ASSETS

SR. NO.	PARTICULARS	OPENING BAL. AS ON 01.04.2018	DURING THE YEAR	UTILISATION THIS YEAR	CLOSING BAL. AS ON 31.3.2019
1	TDS (Bank)	8,190,847	148,424	-	8,339,271
2	TDS (Tata Communications))	756,085	138,000	-	894,085
3	Prepaid Lease Rent Paid (to Railway Department for 34 Years)	14,563,411	-	441,315	14,122,096
TOTAL RS.		23,510,343	286,424	441,315	23,355,452



SCHEDULE M : STOCK IN HAND

SRL NO.	PARTICULARS	AMOUNT RS.	CLOSING BAL. AS ON 31.3.2019
1	Annachattra Stock		1,038,729
2	Donation Receipts Books Remaining		246,198
3	Photo Stock		468,049
4	Stock (Ladu)		251,750
i	Bundi Ladu Stock	197,250	
ii	Rajgira Ladu Stock	54,500	
5	Library Books Stock		107,914
6	Electrical Equipment Stock		50,419
TOTAL RS.			2,163,059

SCHEDULE N : CASH IN HAND

SR. NO.	PARTICULARS	CLOSING BAL. AS ON 31.3.2019
1	Cash in Hand	5,503,390
TOTAL RS.		5,503,390

SCHEDULE O : BANK ACCOUNTS

SR. NO.	NAME OF BANK	ACCOUNT No.	CLOSING BAL. AS ON 31.3.2019
1	ICICI Bank	647105005981	1,375,521
2	Central Bank of India	2094251767	5,901,886
3	Central Bank of India (Tukaram Maharaj Santhpith)	2094232541	664,594
4	Central Bank of India	2094267948	3,911,457
5	State Bank of India	11414770322	5,713,620
6	State Bank of Hyderabad (Converted in SBI A/c)	62092517429	24,821
TOTAL RS.			17,591,898



SCHEDULE P : RATES & TAXES

SR.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	<u>Property Tax or Agricultural Tax</u>		1,194,781
i	Main and Other Temples Property Tax	1,121,601	
ii	Survey No.59, Agricultural Tax	22,576	
iii	Bhakt Niwas MTDC Property Tax	20,652	
iv	Bhakt Niwas MTDC Agricultural Tax	29,952	
	TOTAL RS.		1,194,781

SCHEDULE Q : REPAIRS & MAINTENANCE

SR.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	<u>Repairs and Maintenance of Bhakta Niwas</u>		6,221,265
i	Repairs (Mandir Puratatva Vibhag)	-	
ii	Building Repairs & Maintenance	2,291,892	
iii	Shri Vitthal Rukmini Bhakt Niwas Expenses	1,580,825	
iv	Vedanta Bhakt Niwas Maintenance Expenses	138,376	
v	Videocon Bhakt Niwas Maintenance Expenses	9,879	
vi	Tukaram Bhavan Maintenance Expenses	-	
vii	Repairs & Maintenance of Vishnu Pad	511,276	
viii	Colour Expenses	227,798	
ix	Cleaning Expenses	1,461,219	
	TOTAL RS.		6,221,265

SCHEDULE R : ESTABLISHMENT EXPENSES

SR.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
i	Electricity Bills	6,753,824	7,478,628
ii	Electrical Department Expenses	283,489	
iii	Railway Lease Charges Paid	441,315	
	(Total Lease Charges of Rs.1,54,46,041/- for 35 Years, Praportionate Lease Rent Debited for One year.)		
	TOTAL RS.		7,478,628

SCHEDULE S : RELIGIOUS EXPENSES

SR.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	<u>Staff Salaries and Allowance</u>		41,391,778
i	Salary and Wages	35,555,707	
ii	Gratuity	1,306,927	
iii	Interest Paid on PF	791,677	
iv	Employees Provident Fund Expenses	3,737,467	
2	<u>Prasad & Other Material Expenses</u>		33,737,252
i	Paper Bag Transportation Expenses	38,799	
ii	Paper Bag Purchase Expenses	834,185	
iii	Ready Bundi Ladu Pocket	30,664,600	
iv	Other Material	5,145	
v	Rajgira Ladu	2,194,523	
3	<u>Annachtra Expenses</u>		2,180,882
4	<u>Pooja Expenses</u>		3,257,488
i	Nityopachar Expenses	1,308,111	
ii	Chandan Uti Pooja	112,268	
iii	Nitya Pooja Expenses	269,375	
iv	Padya Pooja Expenses	1,302,261	
v	Pariwar Devta Pooja Expenses	265,473	



5	<u>Yatra Utsav & Other Cultural Expenses</u>		2,893,603
i	Ganapati Utsav	712,701	
ii	Gokulashtmi	165,359	
iii	Navratra Utsav	874,320	
iv	Rangpanchami	854	
v	Shri. Vitthal Rukmini Vivah Sohala	142,600	
vi	Other Utsav Expenses	447,859	
vii	Palkhi Sohala	320,770	
viii	Vitthal Nirmal Dindi	229,140	
6	<u>Goshala Expenses</u>		3,453,410
7	<u>Machinery Repairs & Other Exepenses</u>		1,242,181
i	C.C.T.V and Computer Expenses	140,231	
ii	Diesel Expenses (Generator)	70,950	
iii	Scanner, Lift Other Expenses	1,031,000	
8	<u>Administrative Exepenses</u>		11,057,914
i	Uniform Expenses	210,621	
ii	Telephone and Mobile Expenses	102,769	
iii	Vehicle Expenses	184,523	
iv	Advertisement Expenses	1,613,055	
v	Printing & Stationary	1,022,061	
vi	Travelling Expenses	265,202	
vii	Devotees Insurance Expenses	354,000	
viii	Medical Expenses	65,000	
ix	Professional Fees	84,533	
x	Gold & Silver Insurance Expenses	88,400	
xi	GST Expenses	426,016	
xii	Vehicle Insurance Expenses	42,470	
xiii	Mandir Office Expenses	84,237	
xiv	Water ATM Expenses	2,186,479	
xv	Guest Welcome Expenses	35,449	
xvi	Penalty Recovery Expenses	250	
xvii	Donation Department Expenses	60,737	
xviii	Bhakt Niwas Insurance Expenses	58,281	
xix	Account Department Expenses	164,530	
xx	Construction Department Expenses	20,063	
xxi	Security Department Expenses	1,867,760	
xxii	Mandir Employees Insurance	2,121,478	
9	<u>Wari Expenses</u>		14,488,690
i	Ashadi Wari	6,428,293	
ii	Kartiki Wari	4,013,536	
iii	Chaitri Wari	960,617	
iv	Magh Wari	1,293,052	
v	Adhik Mahina Wari	1,083,390	
vi	Other Yatra Expenses	709,802	
10	<u>Donation</u>		5,781,845
i	Construction of Sanitary Houses	1,281,845	
ii	Kerala Flood Relief	2,500,000	
iii	Shahid Jawan Expenses	2,000,000	
11	<u>Other Expenses</u>		5,894,977
i	Bank Commission	14,641	
ii	Online Donation Bank Commission	18,399	
iii	Petrol Expenses	33,000	
iv	Postage	30,000	
v	Photo Lamination	709,723	
vi	Water Plant Expenses	205,000	
vii	Shednet Expenses	126,867	
viii	Liabrary Expenses	31,467	
ix	Portable Cabin Expenses	302,000	
x	BSA Corporation Cleaning Expenses	4,310,565	
xi	Mandir Land Expenses	112,345	
xii	Registration Expenses	970	
	TOTAL RS.		125,380,020



SCHEDULE T : RENT

SR.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	Rent Realised		1,026,877
i	Agricultural Land	865,877	
ii	Videocon Canteen Rent	161,000	
TOTAL RS.			1,026,877

SCHEDULE U : INTEREST REALISED

SR.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	Interest Received on Investment		55,219,754
2	Interest Received on Saving Deposit		952,539
TOTAL RS.			56,172,293

SCHEDULE V : DONATION

SR.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	<u>Donation In Kind</u>		9,702,118
i	IN Gold	5,177,540	
ii	IN Silver	4,117,503	
iii	Mahavastra	407,075	
2	Online Donation Received		4,274,600
3	Annachtra Donation		3,835,621
4	Donation In Cash(Receipt Book)		48,291,309
5	Donation By Money Order		232,225
6	Donation In Cash(Donation Box)		57,261,419
7	<u>Other Donation</u>		97,604
i	Palkhi Sohala	82,604	
ii	Goshala Donation	15,000	
8	Foreign Currency Donation		17,336
9	Mahanaivedya Donation		7,300
10	Vadhdivas Annadan Donation		785,002
TOTAL RS.			124,504,534



SCHEDULE W : INCOME FROM OTHER SOURCES

SR.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
1	<u>Collection of Ladu</u>		39,263,404
	Bundi Ladu	35,560,710	
	Rajgira Ladu	3,018,830	
	Oil Sale (Ladu Prasad)	683,864	
2	Collection from Distribution Gomutra		11,990
3	Chandan Powder & Khod Collection		107,544
4	Janave Collection		11,500
5	Penalty Amount Recoverd		12,100
6	Dudh Collection		1,240
7	Dnyaneshwari Collection		6,215
8	Photo Collection		900,700
9	Barve Book Collection		1,745
10	Shenkhat Collection		145,600
11	Scrap Sale Collection		401,200
12	Form Fee Collection		743,341
13	Mahavastra & Sadi Collection		1,513,885
14	Government Subsidy (Peta)		454,000
15	Telecast Income		1,628,400
16	Mahavastra Purchase (Nityopchar)		62,319
17	<u>Other Religious Activity Income</u>		17,714,415
i	Chandan Uti Collection	2,632,119	
ii	Nitya Pooja Collection	10,530,988	
iii	Nityopachar Collection	189,783	
iv	Vitthal Vidhi Upchar Collection	4,361,525	
18	Tukaram Bhavan Collection		36,000
19	Bhakt Niwas Collection		214,280
20	Bhajan and Kirtan Renati Income(Saptah)		150,501
21	Ladu Center Rental Income		125,000
22	Vedanta Bhakta Niwas		4,053,600
23	Videocon Bhakta Niwas		3,402,900
24	Shri Vitthal Rukmini Bhakta Niwas		912,200
25	Pariwar Devta		15,192,559
26	Gawatil Pariwar Devta		902,421
27	Sant Muktabai Palkhi Sohala		32,004
28	Shri Vitthal Rukmini(Charan) Income		47,433,547
29	Gouri (Charan) Income		700
30	Other Receipt		237,517
31	Water ATM Collection		96,339
	TOTAL RS.		135,769,166



SCHEDULE 5: SIGNIFICANT ACCOUNTING POLICIES

1) Method of Accounting: -

a) The financial statements have been prepared under the historical cost convention in accordance with the generally accepted accounting principles in India and the provisions of the as adopted consistently by the trust. The same are prepared on a going concern basis except the following.

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

b) Accounting Policies not specifically referred to be consistent and in consonance with the generally accepted accounting policies.

2) Use of Estimates: -

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

3) Inventories:-

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

4) Fixed Assets and Depreciation: -

a) Fixed Assets shown in balance sheet asset side are stated at their Historical cost which is purchase price and net of acquisition of fixed assets is inclusive of all expenses incurred to bring them to usable condition.

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



5) Earmarked Funds/ Allocations:-

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

6) Income:-

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

7) Effects of Changes in Foreign Exchange Rates:-

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

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

8) Investments: -

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

9) Treatment of Retirement Benefits: -

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

Defined Contribution Plans

The Samittee makes Provident Fund contributions to defined contribution plans for qualifying employees. Under the Schemes, the samittee is required to contribute a specified percentage of the payroll costs to fund the benefits. The Samittee recognized Rs.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.



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

LIABILITIES:-

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

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

2) Other Earmarked Funds Rs. 9,17,67,926/-

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

a) Online Specific Donation (Annachatra):-

During the year Samittee has received Online Specific Donation (Annachatra) of Rs. 50,000/-.

b) Online Specific Donation (KayamDengi):-

During the year Samittee has received Online Specific Donation (Kayam Dengi) of Rs. 1,61,001/-.

c) Goshala Donation Received:-

During the year samittee has received Goshala Donation of Rs. 2,31,000/-.

d) Timebound donation for Mahaprasad:-

During the year samittee has not received Time Bound Donation for Mahaprasad.

e) Mahaprasad Sahabhog Yojana :-

During the year samittee has received Mahaprasad Sahabhog Donation of Rs. 12,90,000/-.

3) Employee Provident Fund Contribution:- Rs. 1,27,47,571.50/-

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

4) Anamat (Deposit) Received Rs. 84,44,904/-

Samittee has opening balance of Anamat (Deposit) of Rs. 22,62,800/- there is addition of Rs. 80,83,019/- and repayment deposit of Rs. 19,00,915/- and at the end of year balance is Rs. 84,44,904/-.

5) Security Deposit Rs. 1,28,78,606/-

Samittee has opening balance of Security Deposit of Rs. 1,30,38,072/- there is addition of Rs. 44,60,668/- and repayment deposit of Rs. 46,20,134/- and at the end of year balance is Rs. 1,28,78,606/-.

ASSETS:-

1) Immovable Properties:-

During the year under review there is opening balance of Rs. 68,94,63,093/- in which addition of Rs. 11,22,43,234/- and deletion during the year of Rs. 2,60,000/- at the end of year balance is Rs. 80,14,46,327.02/-.



Samittee should maintain the land register properly with regard to the value of land, Survey No. with updated properties location. Immovable Properties includes New Bhakniwas Building VIP, Gopur Building, Goshala Building, Survey No. 59, Building Construction, Vedanta Bhavan Building, Vedanta Bhavan Canteen, Solar Plant, Skywalk Bridge etc.

2) Movable Properties:-

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

a) Vehicle:-

During the year under review there is opening balance of Rs. 27,98,466/- during the year there is no addition. at the end of year balance is Rs. 27,98,466/-. Samittee should maintain the vehicle register with regard to the value of vehicles, Vehicle No. chassis No. etc.

b) Gold & Silver:-

During the year under review there is opening balance of Rs. 5,05,92,035/- in which addition of Rs. 92,95,043/- and at the end of year balance is Rs. 5,98,87,078.38/-

c) Furniture & Fixture:-

During the year under review there is opening balance of Rs. 3,56,23,332.07/- in which addition of Rs. 13,36,995/- and at the end of year balance is Rs. 3,69,60,327.07/-

3) Investment:-

During the year under review there is opening balance of Rs. 84,66,38,706/- in which addition of Rs. 53,58,12,777/- and maturity of deposit of Rs. 47,66,16,483/- and at the end of year balance is Rs. 90,58,35,000/-. There is total FD investment at the end of year is Rs. 90,58,35,000/- We have physically verified the investment certificates which are not matured till date of verification. All matured FD investment after year end but before verification are verified from bank statement.

4) Loans & Advances

a) Deposits:-

During the year under review there is opening balance of Rs. 19,16,822/- in which addition of Rs. 86,788/- and at the end of year balance is Rs. 20,03,610/-. Deposits holds with Aishwinita Gas Company, M.S.E.B, B.S.N.L, M.T.D.C, and Municipal Deposit.

b) Loans & Advances:-

During the year under review there is opening balance of Rs. 64,57,011/- in which addition of Rs. 29,94,964/-, repayment of advances of Rs. 36,14,459/- and at the end of year balance is Rs. 58,37,516/-. Loans & Advances Includes Anamat, Advance, Employee Advance, Other Advance, PF Loans to Employees, Opening Balance of PF Loans.

5) Current Assets:-

a) Other Current Assets:-

During the year under review there is opening balance of Rs. 2,35,10,343/- in which addition of Rs. 2,86,424/-, deletion of Rs. 4,41,315/- and at the end of year balance is Rs. 2,33,55,452/-



Other current assets includes TDS (Bank), TDS (Tata Communications), Prepaid Lease Rent Paid.

b) Stock in Hand Rs.21,63,058.98/-

Consumable Stock mainly includes stock of Annachatra Stock, Photo, Ladu Stock, Library Books, Electrical Equipment etc.with various Departments were physically verified by Head of the Department as on 31/03/2019.

c) Cash in Hand Rs. 55,03,390/-

As per Balance Sheet there is cash balance of Rs.55,03,390/-which is in agreement with the physical cash balance as on 31/03/2019 which was verified by Samittee officials.

4) Bank Balance Rs.1,75,91,898.16/-

There is bank balance at the end of year is Rs. 1,75,92,058.16/-for all units. We have obtained the reconciliation Statements of various banks maintained by the Samittee in case of Bank Balance is not matched with Books of Accounts.

EXPENDITURE:-

During the year under review, Samittee has incurred total Expenditure on Object of the Trust of Rs.14,04,81,371/-.

INCOME:-

During the year under review, Samittee has received gross receipts amounting to Rs.31,74,72,870/-by way of Rent, Interest on Saving Bank Accounts and Investments, Donations and Income from other sources and Profit on sale of Assets.



SHRI VITTHAL RUKMINI MANDIR SAMITTEE

At. Pandharpur, Tq. Pandharpur, Dist. Solapur

STATEMENT 1: AUDIT OBSERVATIONS

A. Comparative Position of the Trust:

(Amount in Rs.)					
Sr. No.	Particulars	31/03/2018	31/03/2019	Difference	Increase/ (Decrease) in (%)
1	Trust Corpus Fund	3,46,68,224.60	3,46,68,224.60	0.00	0 %
2	Other Earmarked Fund	9,00,35,925.00	9,17,67,926.00	17,32,001.00	1.92 %
3	Immovable Property	68,94,63,093.02	80,14,46,327.02	1,11,98,32,34	16.24 %
4	Investment	84,66,38,706.00	90,58,35,000.00	5,91,96,294.00	6.99 %
5	Surplus	15,11,46,553.08	17,69,91,499.00	2,58,44,945.96	17.09 %

B. Physical Cash Verification:

On 31/03/2019

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. 55,03,390/- as on 31/03/2019 as per verification report by trust officials.

On Audit Verification Date:

1. The cash balance at various locations of "Shri VithalRukminiMandireSamittee" 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. 46,15,205/- as per cash book as on 09/07/2019 and physically found correct.

C. ProceedingBook:

- 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	24/04/2018	1st Management Committee Meeting	17
2	03/07/2018	2nd Management Committee Meeting	16
3	07/09/2018	3rd Management Committee Meeting	14
4	01/10/2018	4th Management Committee Meeting	14



SHRI VITTHAL RUKMINI MANDIR SAMITTEE

At. Pandharpur, Tq. Pandharpur, Dist. Solapur

5	11/12/2018	5th Management Committee Meeting	13
6	12/01/2019	6th Management Committee Meeting	11
7	11/02/2019	7th Management Committee Meeting	11

D. Books & Records:

The details of books & records maintained are as under:

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

E. DEPARTMENTWISE OBSERVATION

ACCOUNTS DEPARTMENT

1. Statutory Audit Rectification Reports:

Trust has not submitted Statutory Audit Rectification report for F.Y. 2015-16, F.Y. 2016-17 & 2017-18 to Concern Authority. Hence, it is recommended to furnish the Rectification report immediately.

2. Internal Audit & Consultants:

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

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

- i) **Income Tax Return:-**Income Tax Return for Financial Year 2016-17 is filed after due date specified in Income Tax Act, 1961. Due date for filling income tax return for F.Y. 2016-17 is 31-10-2017 but Trust has filled its return of income on 24-11-2018. Approximately there is delay in filling of return is 12 Months.



SHRI VITTHAL RUKMINI MANDIR SAMITTEE

At. Pandharpur, Tq. Pandharpur, Dist. Solapur

ii) **FORM 10B :-** Tax Audit Form 10B for Financial Year 2016-17 is filed after due date specified in Income Tax Act, 1961. Due date for filling income tax return for F.Y. 2016-17 is 31-10-2017 but Trust has filled its return of income on 24-11-2018. Approximately there is delay in filling of return is 12 Months.

iii) **Tax Deducted At Source Return:-**Trust has not provided acknowledgement of Tax Deducted at Source Return for our verification for the period 01-04-2018 to 30-06-2018.

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

5. **Vouching:**

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

6. **Investment:**

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

1) Investment in Ratnakar Bank Limited:

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

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 articles of gold like Gold crown, Pendant, Pearls, DiamondPendant(Haar) etc. are kept in separate box; which is used only on occasion. It seems that these are handled with care by employees. Due to this gold article may not damage, diamond necklace should be avoid and care of old ornaments is very important because of the historical ornaments.



SHRI VITTHAL RUKMINI MANDIR SAMITTEE

At. Pandharpur, Tq. Pandharpur, Dist. Solapur

GOLD VALUE:-

- Samittee has not appointed Registered Gold Valuer for precious ornaments, gold, silver platinum and diamond etc. till the date of audit report.
- Samittee has appointed orally gold valuer on remuneration basis. Hence, it is recommended that written agreement should be executed between Samittee and authorized gold valuer.
- At the time of valuation of gold/ silver daily rate of gold per gram is not mentioned with gold valuation hence it is required to mention the rate of gold per gram on such date.
- Record of duplicate ornaments, gold, silver and stone which is received in donation box by the devotee should be kept separately and to be confirmed by other jeweler about its correctness.
- Samittee has not provided insurance copy of gold and silver for the period 01/04/2018 to 05/12/2018.

ANNACHATRA DEPARTMENT

1. Devotees complain/ Suggestion register is not maintained in Annachatra hence, it is recommended to maintain the register to improve the service to devotee and quality of Annachatra Product.

LADDU DEPARTMENT

1. Samittee has given contract of Supply of Rajgira Ladu to Shreya Gruhaudyog in which following observation are found:
 - a. Food Safety License copy of concern party is not provided for our verification.
 - b. Health Checkup Reports of Employees of Above party should be submitted to Samittee for each six months but same are not submitted.
 - c. Food Safety Audit Report copy of concern party is not provided for our verification.

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.



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At. Pandharpur, Tq. Pandharpur, Dist. Solapur

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.

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
1	Total Claim Filed against Samittee	60
2	Total Claim Filed by Samittee	2
3	Total Claims	62
4	Total Appeal Declared	-
5	Total Pending Claims	62

- 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.
- 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.

b) Insurance:

- 1) Samittee has not provided insurance copy of cash for the period 01/04/2018 to 05/12/2018.



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At. Pandharpur, Tq. Pandharpur, Dist. Solapur

2) Samittee has not provided insurance copy of Bhakt Niwas (MTDC) for the period 01/04/2018 to 28/06/2018.

c) **Land Rent Income:**

1) Samittee has received rent from land of Rs. 8,65,877/- but GST is not paid on the same.

GOSHALA DEPARTMENT

We have visited to samittees Goshala as on 09/08/2019 at that time we observed; Deshi Kadba is 9300 kg (4650 Pendis) in stock.

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



ANNEXURE "A" | VOUCHING QUERIES

1) BANK VOUCHING PAYMENTS

Sr. No.	Voucher No.	Voucher Date	Account Head	Voucher Amount	Auditors Observations
1	17	03/04/2018	Uniform Purchase Guruprasad Colleotion	37,400	Samittee has incurred expenses for office employees uniform purchase of Rs. 37400/- but in respect of which Tax Invoice is not attached with voucher instead. It is tcommanded to obtain original Tax Invoice with voucher.
2	49	10/04/2018	Chaitra Yatra Expenses Maharashtra Commando Foundation	100,500	Samittee has incurred expenses for commando supply of Rs. 1,00,500/- but TDS @ 1% or 2% is not deducted u/s 194C of Income Tax Act, 1961. It is recommended to deduct TDS and deposit in Government Authorities.
3	50	10/04/2018	Security Expenses Maharashtra Commando Foundatation	36,000	Samittee has incurred expenses for commando supply of Rs. 36,000/- but TDS @ 1% or 2% is not deducted u/s 194C of Income Tax Act, 1961. It is recommended to deduct TDS and deposit in Government Authorities.
4	218	08/05/2019	Repairing Expenses EQL Business Solution Pvt. Ltd.	31,270	Samittee has recorded expenses on the basis of xerox copy of invoice instead of original Tax Invoice. It is tcommanded to obtain original Tax Invoice with voucher.
5	274	23/05/2018	M/S Ganesh Pents, Pandharpur	8,617	Samittee has recorded expenses on the basis of estimate instead of original Tax Invoice. It is tcommanded to obtain original Tax Invoice with voucher.
6	350	04/06/2018	Advertisement Expenses Dainik Sakal	87,360	Samittee has incurred expenses for advertisement of Rs. 87,360/- but TDS is not deducted @ 2% u/s 194C of Income Tax Act, 1961. It is recommended to deduct TDS and deposit in Government Authorities.
7	415	27/06/2018	Advertisement Expenses Dainik Sakal	87,360	Samittee has incurred expenses for advertisement of Rs. 87,360/- but TDS is not deducted @ 2% u/s 194C of Income Tax Act, 1961. It is recommended to deduct TDS and deposit in Government Authorities.
8	505	10/07/2018	Ashadi Yatra Expenses H.P Doshi Clothing Pvt. Ltd.	1,128,000	Samittee has incurred exp for rubber matt purchase of Rs.9,55,932.20/- and GST charged by dealer @ 18% of Rs.1,72,067.80/- but concern party GST No. is not seen on Tax Invoice. Confirmation & rectification is required.



9	511	11/07/2018	Uniform Sttching Guruprasad Collection	70,400	Samittee has incurred expenses for office employees uniform cloth purchase and sttching of Rs.70,400/- but in respect of which quotation is attached with voucher instead of original Tax Invoice. It is tcommanded to obtain original Tax Invoice with voucher.
10	534	13/07/2018	Repair A/c Gurukrupa Enterprises, Solapur.	22,197	Samittee has incurred expenses for Generator Servicing of Rs. 22,197/- but in respect of which delivery challan is attached with voucher instead of original Tax Invoice. It is tcommanded to obtain original Tax Invoice with voucher.
11	649	08/08/2018	Ashadi Yatra Expenses Shri Sadguru Earthmovers & Suppliers	50,000	Samittee has incurred expenses for JCB hiring of Rs. 50,000/- but TDS @ 1% or 2% is not deducted u/s 194C of Income Tax Act, 1961. It is recommended to deduct TDS and deposit in Government Authorities.
12	900	22/09/2018	Advertisement Expenses Dainik Loksatta	89,600	Samittee has incurred expenses for advertisement of Rs. 89,600/- but TDS is not deducted @ 2% u/s 194C of Income Tax Act, 1961. It is recommended to deduct TDS and deposit in Government Authorities.
13	928	30/09/2018	Advertisement Expenses Lokmat Media Pvt. Ltd.	232,050	Samittee has incurred expenses for advertisement of Rs. 2,32,050/- but TDS is not deducted @ 2% u/s 194C of Income Tax Act, 1961. It is recommended to deduct TDS and deposit in Government Authorities.
14	1173	08/11/2018	Gas Purchase	43,416	As per voucher amount is Rs. 43,416/- As per tally software amount is Rs. 43,146/- Hence, short expenses recorded of Rs. 270/- Confirmation & rectification is required.
15	1336	26/12/2018	Advertisement Expenses Lokmat Media Pvt. Ltd.	232,050	Samittee has incurred expenses for advertisement of Rs. 2,32,050/- but TDS is not deducted @ 2% u/s 194C of Income Tax Act, 1961. It is recommended to deduct TDS and deposit in Government Authorities.
16	1632	03/03/2019	Printing & Stationary Shree Datta Typewriters	60,308	Samittee has incurred expenses for xerox of Rs. 60,308/- but TDS is not deducted @ 2% u/s 194C of Income Tax Act, 1961. It is recommended to deduct TDS and deposit in Government Authorities.
17	1714	18/03/2019	Printing & Stationary Shree Datta Typewriters	88,219	Samittee has incurred expenses for spiral binding & xerox of Rs. 88,219/- but TDS is not deducted @ 2% u/s 194C of Income Tax Act, 1961. It is recommended to deduct TDS and deposit in Government Authorities.
18	1205	23/11/2018	Sarve No.59 Interior Works Bill Aasarsh Infra Terio	5,855,899	As per supporting bill total amount is Rs. 58,25,899/- and As per Tally Software amount recorded of Rs. 58,55,899/- Hence, excess amount recorded and paid of Rs. 30,000/- Confirmation & recovery is required.



Shri. Vitthal Rukmini Mandir Samittee, Pandharpur

Statutory Audit

F.Y. 2018-19

Ledger Scrutiny Report

1) Toyesh Enterprises (Advance) Rs. 1,00,000/- Dr.

Above ledger is showing debit balance of Rs. 1,00,000/- due to non recording of expenses or non recovery of advance. Hence, it is recommended that to record the expenses or recover the advance at earliest.

2) Upadhye (Advance) Rs. 6,000/- Dr.

M. V. Kate Rs. 6,000/- Dr.

Ketan Shashikant Bonge Rs. 5,994/- Dr.

Dnyaneshwar Shivaji Shinde Rs. 3,986/- Dr.

Pramod Harish Aadlinge Rs.4,122/- Dr.

Sadashiv Gaikwad Rs. 10,000/- Dr.

Salve Rs. 4,500/- Dr.

Subhash Chavan Rs. 33,000/- Dr.

Surendra Dattatray Pore Rs. 1,257/- Dr.

Above ledgers are showing debit balances from long time due to non recording of expenses or non recovery of advance.

Hence, it is recommended that to record the expenses or recover the advance at earliest.

3) Staff Advance:-

Dattatray Deshmukh Rs. 36,000/-

Prithviraj Raut Rs. 2,000/-

Balbhim Pawale Rs. 3,000/-

Hanumant Tathe Rs. 32,500/-

Hiten Asar Rs. 10,000/-

Above staff advance ledgers are showing debit balances from long time due to non recording of expenses or non recovery of advance.

Hence, it is recommended that to record the expenses or recover the advance at earliest.

4) Naveen Interior (Advance) Rs. 21,040/-

Above ledger is showing debit balance from long time of Rs. 21,040/- due to non recording of expenses or non recovery of advance.

Hence, it is recommended that to record the expenses or recover the advance at earliest.

5) Praveen Furniture Works (Advance) Rs. 40,000/-

Above ledger is showing debit balance from long time of Rs. 40,000/- due to non recording of expenses or non recovery of advance.

Hence, it is recommended that to record the expenses or recover the advance at earliest.

6) Berry Urban & Planner LLP (Advance) Rs. 50,000/-

Above ledger is showing debit balance of Rs. 50,000/- due to non recording of expenses or non recovery of advance. Hence, it is recommended that to record the expenses or recover the advance at earliest.

7) Mahalakshmi Parfumery Works Bangalore (Advance) Rs. 15,93,000/-

Above ledger is showing debit balance of Rs. 15,93,000/- due to non recording of expenses or non recovery of advance. Hence, it is recommended that to record the expenses or recover the advance at earliest.

8) Repairs A/c Rs. 43,660/- Dr.

Iqal Buisness Solution Pvt. Ltd.

Samittee has paid Online Donation Software AMC charges for the period of 01/04/2018 to 30/09/2018 of Rs. 43,660/- but TDS is not deducted @ 10% u/s 194J of Income Tax Act, 1961.

It is recommended to deduct TDS and deposit it in Government Account.



9) Provident Fund Contribution Rs. 1,65,474/- Cr.

Above ledgers are showing opening credit balance from long period due to non making of payment of Provident contribution.

Hence, it is recommended to make payment immediately.

10) Vehicles Rs. 27,98,466/- Dr.

Book value of Auto Riksha is Rs. 43,615/- however it is not in condition to use then whole amount to be write off to P & L after deducting scrap value.

11) Anamat Receivables A/c Rs. 10,477/- Dr.

Dattatray Ingale Rs. 900/- Dr.

Dnyaneshwar Badve Rs. 2,026/- Dr.

Dnyaneshwar More Rs. 1,250/- Dr.

Balkishan Bajaj Rs. 250/- Dr.

Mohan Kulkarni Rs. 569/- Dr.

Raghunath Surwase Rs. 220/- Dr.

Ravikant Kulkarni Rs. 2,146/-

Lakshmikant Shinde Rs. 101/- Dr.

Vishwas Dhamdhere Rs. 51/- Dr.

Shahurao Kadam Rs. 251/- Dr.

Shinde Rs. 1,250/- Dr.

Shivaji Bhingole Rs. 1,051/- Dr.

Sanjay Misal Rs. 122/- Dr.

Sampat Kharade Rs. 290/- Dr.

Above ledgers are showing opening debit balances from long period due to non recovery of anamat from concern parties.

Hence, it is recommended that to record the expenses or recover the advance at earliest.

12) Anamat Receivables A/c

Central Bank Of India Rs. 8,000/- Dr.

Trust has debited Rs. 8000/- to Central bank of india against excess payment made by Bank through cheque but such amount is not recovered till the date of audit.

Confirmation & recovery is required.

