

CA VIKRAM G SHAH
A. C. A., B.COM



KBPS & CO (5)
(Formerly known as
P. P. Mutha & Associates)
CHARTERED ACCOUNTANTS

Regd Office : 16/121, Om Co-Op. Hsg. Society, Anand Nagar, Nr. Vakola Police Station, Santacruz (East), Mumbai - 400 055.
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INDEPENDENT AUDITOR'S REPORT

To,
The Trustees,
Shree Siddhi Vinayak Ganapati Temple Trust, Prabhadevi, Mumbai.

लेखा विभाग
अंर
१५/११/२२

Report on the Financial Statements

OPINION

We have audited the accompanying financial statements of Shree Siddhi Vinayak Ganapati Temple Trust, Prabhadevi, Mumbai - 400028 (Trust) as at 31st March 2022, which comprise the Balance Sheet, Income & Expenditure Account for the year then ended, and a summary of the significant accounting policies and other explanatory notes.

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 Shree Siddhi Vinayak Ganapati Temple Trust (Prabhadevi) Act, 1980 and read with General Observations enclosed herewith in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

(a) In case of the Balance Sheet, of the state of affairs of the Trust as at 31st March, 2022 and

(b) In case of Income & Expenditure Account of Surplus of the Trust for the year ended on 31st March, 2022



"Appreciation is a wonderful thing; It makes what is excellent in others belong to us as well."

Executive Officer
SHREE SIDDHIVINAYAK GANAPATI TEMPLE TRUST,
PRABHADEVI, MUMBAI - 400 028.

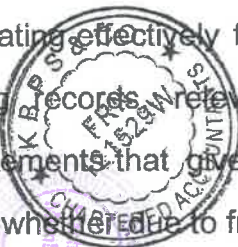
BASIS FOR OPINION

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India (ICAI). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Trust in accordance with the code of ethics issued by the ICAI together with ethical requirements that are relevant to our audit of the financial statements under the provisions of Shree Siddhi Vinayak Ganpati Temple Trust (Prabhadevi) Act, 1980 made there under we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

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

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Management of the Temple Trust is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and in accordance with the accounting principles generally accepted in India, including the Accounting Standards. This responsibility also includes: maintenance of adequate accounting records in accordance with the provisions of the Shree Siddhi Vinayak Ganpati Temple Trust (Prabhadevi) Act, 1980 for safeguarding the assets of the Trust and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.



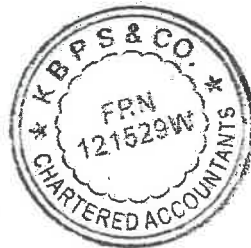
V. Patil
Executive Officer

SHREE SIDDHIVINAYAK GANAPATI TEMPLE TRUST,
PRABHADEVI, MUMBAI - 400 028.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Shree Siddhi Vinayak Ganapati Temple Trust (Prabhadevi) Act, 1980, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder. We conducted our audit in accordance with the Standards on Auditing issued by 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 misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and the 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 financial control relevant to the Trust's preparation 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 appropriateness of the accounting policies and reasonableness of the accounting estimates made by Trust's 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 on these financial statements.



V. Padhi
Executive Officer
SHREE SIDDHIVINAYAK GANAPATI TEMPLE TRUST,
PRABHADEVI, MUMBAI - 400 028.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

On the basis of the relevant books of accounts and records maintained by the Trust and on the basis of information and explanation given to us, we report that:

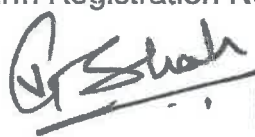
- a) The accounts have been prepared and made as at 31 March, 2022 as per Shree Siddhi Vinayak Ganapati Temple Trust (Prabhadevi) Act, 1980.
- b) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of the audit;
- c) In our opinion, proper books of accounts have been kept by the Trust so far it appears from our examination of books of accounts.
- d) The Balance Sheet and Income and Expenditure Account dealt with by the report are in agreement with the books of accounts.
- e) In our opinion the Balance Sheet and Income & Expenditure Account of the Trust comply with the accounting standards issued by the Institute of Chartered Accountants of India (ICAI) to the extent applicable.

For K B P S & CO

Formerly known as P P Mutha And Associates

(Chartered Accountants)

Firm Registration No. 121529W


CA Vikram Girish Shah

Partner

Membership No. 173275

Place: Mumbai; Date: 26-09-2022

UDIN: 22173275AVOTAU8511




Executive Officer

SHREE SIDDHIVINAYAK GANAPATI TEMPLE TRUST,
PRABHADEVI, MUMBAI - 400 028.

SHREE SIDDHI VINAYAK GANAPATI TEMPLE TRUST, PRABHADEVI

BALANCE SHEET AS AT 31ST MARCH, 2022

	Schedule No.	2021-22 Rs.	2020-21 Rs.
SOURCES OF FUND			
Trust Fund & Other Earmarked Funds	1	539,30,60,804	513,94,24,604
TOTAL		539,30,60,804	513,94,24,604
APPLICATION OF FUNDS			
Fixed Assets	2		
Net Block at beginning		30,16,33,522	29,20,53,918
Additions during the year		32,07,372	3,93,26,748
		30,48,40,894	33,13,80,666
Less : Sales / Adjustments During the year			
Less : Depreciation for the year		2,33,15,568	2,97,47,144
Net Block at year end		28,15,25,326	30,16,33,522
Ornaments & Articles	3		
Balance As Per Last Balance Sheet		47,02,94,737	46,22,70,190
Add: Received During The Year		1,82,02,190	80,24,547
Less: Cost of Ornaments converted into Cash		31,647	47,02,94,737
		48,84,65,280	
Investments	4	448,38,95,076	431,43,95,060
Current Assets, Loans & Advances			
Advances	5	8,06,98,397	1,81,16,771
Deposits	6	38,80,182	40,88,302
Cash & Bank Balance	7	6,98,57,438	4,55,22,390
		15,44,36,017	6,77,27,463
Less : Current Liabilities & Provision			
Taxes & Deposits	8	1,52,60,894	1,46,26,178
		1,52,60,894	1,46,26,178
Net Current Assets		13,91,75,123	5,31,01,285
TOTAL		539,30,60,804	513,94,24,604

Notes to Accounts

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AS PER OUR REPORT OF EVEN DATE
FOR K B P S & CO
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO. 121529W

PARTNER
CA VIKRAM GIRISH SHAH
HONORARY AUDITORS
MEMBERSHIP NO. 173275
PLACE : MUMBAI; DATE : 26-09-2022
UDIN: 22173275AVOTAU8511

FOR SHREE SIDDHI VINAYAK GANPATI
TEMPLE TRUST (PRABHADEVI)

EXECUTIVE OFFICER

ACCOUNTS & FINANCE
OFFICER

TREASURER

CHAIRMAN



Executive Officer
SHREE SIDDHI VINAYAK GANAPATI TEMPLE TRUST,
PRABHADEVI, MUMBAI - 400 028.

SHREE SIDDHI VINAYAK GANAPATI TEMPLE TRUST, PRABHADEVI

INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31ST MARCH, 2022

	Schedule No.	2021-22 (Rs.)	2020-21 (Rs.)
<u>INCOME</u>			
Lease Rent		-	6,000
Abhishek, Tirth Prasad Donation	9	26,35,23,565	13,10,64,228
Interest Received	10	26,75,32,343	29,42,49,940
Income From Other Sources	11	1,69,54,036	1,25,74,730
Total Income (A)		54,80,09,943	43,78,94,897
<u>EXPENSES</u>			
Religious Expenses	12	1,49,12,577	2,75,95,306
Administrative Expenses	13	4,43,64,919	3,17,66,663
Establishment Expenses	14	20,48,232	6,40,599
Depreciation	2	2,33,15,568	2,97,47,144
<u>Expenditure on Objects</u>			
Educational Expenses	15	56,74,766	40,79,398
Medical Expenses, Dialysis Centre			
Expenses, Equipments Donation	16	7,53,86,434	4,11,09,222
Institutional Donations (Govt. Sanctioned)	17		15,00,00,000
Transfer to Management Fund		4,37,89,490	11,05,88,873
Total Expenses (B)		20,94,91,985	39,55,27,241
Surplus for the year	(A-B)	33,85,17,958	4,23,67,656
Balance carried forward		33,85,17,958	4,23,67,656

Notes to Accounts

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AS PER OUR REPORT OF EVEN DATE
FOR K B P S & CO
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO. 121529W

PARTNER
CA VIKRAM GIRISH SHAH
HONORARY AUDITORS
MEMBERSHIP NO. 173275
PLACE : MUMBAI; DATE : 26-09-2022
UDIN: 22173275AVOTAU8511



FOR SHREE SIDDHI VINAYAK GANAPATI
TEMPLE TRUST (PRABHADEVI)

EXECUTIVE OFFICER

ACCOUNTS & FINANCE
OFFICER

TREASURER

CHAIRMAN



Executive Officer
SHREE SIDDHI VINAYAK GANAPATI TEMPLE TRUST,
PRABHADEVI, MUMBAI - 400 028.

SHREE SIDDHI VINAYAK GANAPATI TEMPLE TRUST, PRABHADEVI

Schedules forming part of Balance Sheet

	2021-2022 Rs.	2020-21 Rs.
Schedule-1		
Trust Fund		
Balance As Per Last Balance Sheet	491,09,78,069	486,86,10,413
Add : Adjustment in respect of Gabhara Door as Donation		
	491,09,78,069	486,86,10,413
Additions		
Surplus As Per Income & Expenditure	33,85,17,958	4,23,67,656
	524,94,96,027	491,09,78,069
Temple Building Fund	5,44,993	5,44,993
Management Fund		
Opening Balance	22,79,01,542	22,90,89,295
Less : Arrears of Salary, PF Contribution, Bonus & DA (MF) in respect of earlier year		11,94,283
	22,79,01,542	22,78,95,012
Add: Transfer From Income & Expenditure	4,37,89,490	11,05,88,873
	27,16,91,032	33,84,83,885
Less : Exp. During The Year (Annexure 1)	12,86,71,248	11,05,82,343
	14,30,19,784	22,79,01,542
Trust Fund & Other Earmarked Funds	539,30,60,804	513,94,24,604
Schedule-3		
Ornaments & Articles		
Balance As Per Last Balance Sheet	47,02,94,737	46,22,70,190
Add: Received During The Year	1,82,02,190	80,24,547
Less: Cost of Ornaments converted into Cash	31,647.00	-
	48,84,65,280	47,02,94,737



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V. Patil
Executive Officer
SHREE SIDDHI VINAYAK GANAPATI TEMPLE TRUST,
PRABHADEVI, MUMBAI - 400 028.

SHREE SIDDHI VINAYAK GANAPATI TEMPLE TRUST, PRABHADEVI

(A.Y.2022-23)

FINANCIAL YEAR ENDED 31st MARCH 2022

Fixed Asset : Schedule No.2

DESCRIPTION OF THE ASSETS	RATE OF DEP.	WDV AS ON 1.04.2021	ADDITIONS BEFORE 30.09.2021	ADDITIONS AFTER 01.10.2021	DEDUCTIONS DURING THE YEAR	TOTAL AMOUNT	DEPRECIATION FOR THE YEAR	WDV AS ON 31.03.2022
Hot Plate	0%	1	-	-	-	1.00	0.00	1.00
Watches	0%	1	-	-	-	1.00	0.00	1.00
Electric Fans	0%	1	-	-	-	1.00	0.00	1.00
TOTAL		3.00	0.00	0.00	0.00	3.00	0.00	3.00
Gas Pipeline	3.17%	4,07,402	-	-	-	4,07,402	12,915	3,94,487
TOTAL		4,07,401.51	0.00	0.00	0.00	4,07,401.51	12,914.63	3,94,486.89
Building	10%	1,06,39,186	-	-	-	1,06,39,186	10,63,919	95,75,267
Pratikshalaya	10%	8,07,78,899	-	-	-	8,07,78,899	80,77,890	7,27,01,009
Fences	10%	4,44,526	-	-	-	4,44,526	44,453	4,00,073
TOTAL		21,86,2610.30	0.00	0.00	0.00	21,86,2610.30	91,86,261.03	82,67,63,49.27
Borewell	10%	6,073	-	-	-	6,073	607	5,465
Electric Installation	10%	27,03,211	-	-	-	27,03,211	2,70,321	24,32,890
Furniture & Fixtures	10%	1,29,27,034	-	3,37,928	-	1,32,64,962	13,09,600	1,19,55,362
Jewellery Boxes	10%	21,671	-	-	-	21,671	2,167	19,504
Lcd Television	10%	7,20,428	-	-	-	7,20,428	72,043	6,48,386
Locker Cupboard	10%	50,371	-	-	-	50,371	5,037	45,334
Steel Cabinet	10%	1,11,364	-	-	-	1,11,364	11,136	1,00,227
Steel Utensils	10%	1,38,220	-	2,834	-	1,41,054	13,964	1,27,090
Storage Racks	10%	3,77,713	-	-	-	3,77,713	37,771	3,39,941
Murals & Canvas	10%	1,35,770	-	-	-	1,35,770	13,577	1,22,193



Executive Officer

SHREE SIDDHI VINAYAK GANAPATI TEMPLE TRUST,
PRABHADEVI, MUMBAI - 400 028.



DESCRIPTION OF THE ASSETS	RATE OF DEP.	WDV AS ON 1.04.2021	ADDITIONS BEFORE 30.09.2021	ADDITIONS AFTER 01.10.2021	DEDUCTIONS DURING THE YEAR	TOTAL AMOUNT	DEPRECIATION FOR THE YEAR	WDV AS ON 31.03.2022
Pedestal Fans	10%	1,05,205	-	-	-	1,05,205	10,520	94,684
Roller Blinds	10%	83,181	-	-	-	83,181	8,318	74,863
Coconut Cage	10%	16,652	-	-	-	16,652	1,665	14,987
Ceiling Fan	10%	3,493	1,947	-	-	5,440	544	4,896
Wall Fans	10%	1,84,893	-	14,000	-	1,98,893	19,189	1,79,704
Exhaust Fan	10%	27,694	7,080	-	-	34,774	3,477	31,297
Hundi	10%	32,536	-	-	-	32,536	3,254	29,282
Electric Powersaver Machine	10%	8	-	-	-	8	1	7
TOTAL		1,76,45,516	9,027	3,54,762		1,80,09,305	17,83,192	1,62,26,113
Air Conditioner	15%	34,70,122	4,99,915	-	-	39,70,037	5,95,505	33,74,531
Attendance Machine	15%	37,355	-	-	-	37,355	5,603	31,751
Biometric Machine	15%	35,116	-	-	-	35,116	5,267	29,848
Backlit Boxes	15%	4,670	-	-	-	4,670	701	3,970
Baggage Scanner	15%	7,24,389	-	-	-	7,24,389	1,08,658	6,15,731
Close Circuit T.V.	15%	12,46,296	-	-	-	12,46,296	1,86,944	10,59,352
Coconut Grinding Machine	15%	23,940	-	-	-	23,940	3,591	20,349
Coins Counting Machine	15%	62,433	-	13,452	-	75,885	10,374	65,511
Note Sorting Machine	15%	3,61,398	-	-	-	3,61,398	54,210	3,07,188
Counting Machine	15%	3,23,582	-	-	-	3,23,582	48,537	2,75,044
Currency Detector Machine	15%	32	-	-	-	32	5	27
Digital Franking Machine	15%	71,205	-	-	-	71,205	10,681	60,524
Display Boards	15%	2,135	-	-	-	2,135	320	1,815
Door Frame Metal Detector	15%	4,42,968	-	12,390	-	4,55,358	67,374	3,87,983
Electric Chimani	15%	2,140	-	-	-	2,140	321	1,819
Electricity Generator	15%	1,558	-	-	-	1,558	234	1,324
Electronic Weighing Machine	15%	87,536	14,632	-	-	1,02,168	15,325	86,843
Packing Machine	15%	58,458	-	-	-	58,458	8,769	49,689
Elevator	15%	73,772	-	-	-	73,772	11,066	62,706
Elevators (Otis)	15%	4,20,277	-	-	-	4,20,277	63,042	3,57,235
Elevator (Classic)	15%	86,343	-	-	-	86,343	12,951	73,392
Elevator (Blue Star)	15%	2,99,654	-	-	-	2,99,654	44,948	2,54,706



DESCRIPTION OF THE ASSETS	RATE OF DEP.	WDV AS ON 1.04.2021	ADDITIONS BEFORE 30.09.2021	ADDITIONS AFTER 01.10.2021	DEDUCTIONS DURING THE YEAR	TOTAL AMOUNT	DEPRECIATION FOR THE YEAR	WDV AS ON 31.03.2022
Elevator (Omega)	15%	9,54,275	-	-	-	9,54,275	1,43,141	8,11,134
Equipment & Machinery	15%	27,492	-	-	-	27,492	4,124	23,368
Fake Note Detector Machine	15%	182	-	-	-	182	27	155
Fax Machines	15%	3,738	-	-	-	3,738	561	3,177
Fire Extinguisher	15%	1,71,102	-	-	-	1,71,102	25,665	1,45,436
Floor Cleaner	15%	10,818	-	-	-	10,818	1,623	9,195
Honda Activa	15%	4,973	-	-	-	4,973	746	4,227
Ladder	15%	16,552	-	-	-	16,552	2,483	14,070
Lamination Machine	15%	6,018	-	-	-	6,018	903	5,116
Mahindra Scorpio Vlx Bs4	15%	2,85,931	-	-	-	2,85,931	42,890	2,43,041
Mahindra Wheeler	15%	8,526	-	-	-	8,526	1,279	7,247
Metal Detector	15%	63,254	-	-	-	63,254	9,488	53,766
Music System	15%	1,29,058	-	-	-	1,29,058	19,359	1,09,699
Musical Instruments	15%	665	-	-	-	665	100	566
Office Equipments	15%	52,690	-	-	-	52,690	7,903	44,786
Organic Waste Converter	15%	3,462	-	-	-	3,462	519	2,943
Refrigerator	15%	4,338	-	50,976	-	55,314	4,474	50,840
Sealing Machine	15%	12,927	-	-	-	12,927	1,939	10,988
Security Equipments	15%	48,36,730	-	-	-	48,36,730	7,25,510	41,11,221
Sewage Treatment Plant	15%	2,95,415	-	-	-	2,95,415	44,312	2,51,103
T.V. & Video Equipments	15%	2,07,221	-	-	-	2,07,221	31,083	1,76,138
Telephone Instruments	15%	1,70,304	8,791	3,068	-	1,82,163	27,094	1,55,069
Token Vending Machine	15%	712	-	-	-	712	107	605
Toyota-Innova	15%	2,72,817	-	-	-	2,72,817	40,923	2,31,895
Trolley	15%	1,07,779	-	-	-	1,07,779	16,167	91,612
Vacuum Cleaner	15%	1,50,416	-	-	-	1,50,416	22,562	1,27,853
Walky Talky	15%	4,86,836	1,39,240	55,365	-	6,81,441	98,064	5,83,377
Water Cooler	15%	6,537	-	-	-	6,537	981	5,557
Zerox Machine	15%	5,432	-	-	-	5,432	815	4,618
Etim Machine	15%	29,584	-	-	-	29,584	4,438	25,146
Iron	15%	8,227	-	-	-	8,227	1,234	6,993
Mahindra Centuro	15%	9,938	-	-	-	9,938	1,491	8,447
Mahindra Gusto	15%	9,938	-	-	-	9,938	1,491	8,447
Paper Shredder Machine	15%	10,115	-	-	-	10,115	1,517	8,598



Executive Officer

SHREE SIDDHIVINAYAK GANAPATI TEMPLE TRU
PRABHADEVI, MUMBAI - 400 028.

DESCRIPTION OF THE ASSETS	RATE OF DEP.	WDV AS ON 1.04.2021	ADDITIONS BEFORE 30.09.2021	ADDITIONS AFTER 01.10.2021	DEDUCTIONS DURING THE YEAR	TOTAL AMOUNT	DEPRECAION FOR THE YEAR	WDV AS ON 31.03.2022
Water Dispensers	15%	472	-	-	-	472	71	401
Stirrer Machine	15%	55,441	-	-	-	55,441	8,316	47,125
Shed	15%	8,61,810	-	-	-	8,61,810	1,29,272	7,32,539
Air Freshner Dispensers	15%	2,056	-	-	-	2,056	308	1,747
Helical Antenna	15%	20,422	-	-	-	20,422	3,063	17,359
Quanto-C-6(Mh-01-Cp-2962)	15%	4,77,341	-	-	-	4,77,341	71,601	4,05,740
Mixture Grinder Machine	15%	6,265	-	-	-	6,265	940	5,325
Water Purifier	15%	1,66,389	-	-	-	1,66,389	24,958	1,41,431
Ladu Making Machine	15%	3,57,261	-	-	-	3,57,261	53,589	3,03,672
Shedgi	15%	10,351	-	-	-	10,351	1,553	8,798
Induction Cooktop	15%	8,553	-	-	-	8,553	1,283	7,270
Water Pump	15%	1,90,782	-	-	-	1,90,782	28,617	1,62,165
Solar System	15%	212	-	-	-	212	32	180
Road Barricades	15%	4,48,705	11,72,700	-	-	16,21,405	2,43,210.69	13,78,194
Traffic Safety Cone	15%	8,952	-	-	-	8,952	1,343	7,609
Mosquito Machine	15%	6,164	-	-	-	6,164	925	5,240
Bhoondhi Making Machine	15%	19,48,328	-	-	-	19,48,328	2,92,249	16,56,078
Drying Tumbler Machine	15%	2,30,307	-	-	-	2,30,307	34,546	1,95,761
Washing Machine	15%	2,77,241	-	-	-	2,77,241	41,586	2,35,655
TOTAL		21,27,643.29	18,35,278.00	1,35,251.00	0.00	23,24,690.29	3,47,690.22	19,77,000.07
Silver Coin Die	30%	13,426	-	-	-	13,426	4,028	9,399
TOTAL		13,426.49	0.00	0.00	0.00	13,426.49	4,027.95	9,398.54
Computer	40%	4,27,089	-	5,31,136	-	9,58,225	2,77,063	6,81,162
Printer	40%	2,74,001	-	1,58,311	-	4,32,312	1,41,263	2,91,049
Scanner	40%	1,56,212	-	-	-	1,56,212	625	937
Poweredge Server	40%	32,256	-	-	-	32,256	12,902	19,354
Monitor	40%	38,232	-	-	-	38,232	15,293	22,939



DESCRIPTION OF THE ASSETS	RATE OF DEP.	WDV AS ON 1.04.2021	ADDITIONS BEFORE 30.09.2021	ADDITIONS AFTER 01.10.2021	DEDUCTIONS DURING THE YEAR	TOTAL AMOUNT	DEPRECIATION FOR THE YEAR	WDV AS ON 31.03.2022
Book Bank Software	40%	4,73,353	-	-	-	4,73,353	1,89,341	2,84,012
Software (Computer)	40%	11,688	-	-	-	11,688	4,675	7,013
Wifi Router	40%	4,489	2,600	-	-	7,089	2,836	4,254
Portable Hard Disk	40%	43,957	16,756	1,64,251	-	2,24,964	57,135	1,67,829
Fiber Media Converter	40%	43	-	-	-	43	17	26
Cynapto Table Mount	40%	56,640	-	-	-	56,640	22,656	33,984
Cynapto Computer Hardware	40%	94,85,404	-	-	-	94,85,404	37,94,161	56,91,242
Cynapto Software	40%	1,05,39,784	-	-	-	1,05,39,784	42,15,913	63,23,870
TOTAL		2,13,88,496.80	1,93,56.00	85,36,98.00	0.00	2,22,61,550.80	87,33,880.72	1,35,27,670.08
NON DEPRECIABLE ASSETS								
Bhakt Niwas Land		2,07,53,196	-	-	-	2,07,53,196	-	2,07,53,196
Gold Plated Dome		5,07,164	-	-	-	5,07,164	-	5,07,164
Idols		1,09,044	-	-	-	1,09,044	-	1,09,044
Ghee Tank		3,00,000	-	-	-	3,00,000	-	3,00,000
Gold Plated Gabhara Doors		12,66,32,109	-	-	-	12,66,32,109	-	12,66,32,109
TOTAL		14,83,01,513.00	0.00	0.00	0.00	14,83,01,513.00	0.00	14,83,01,513.00
INTANGIBLE ASSETS								
Book Publication (Copyright)	25%	70,079	-	-	-	70,079	17,520	52,559
Svt Logo (Copyright)	25%	6,645	-	-	-	6,645	1,661	4,984
TOTAL		76,723.88	0.00	0.00	0.00	76,723.88	19,180.97	57,542.91
Received by way of Donation during 2021-22.								
Mahindra & Mahindra MH-01-D	15%	661399				6,61,399	99,210	5,62,190
NON DEPRECIABLE ASSETS								
TOTAL		661,399.45	0.00	0.00	0.00	661,399.45	99,209.92	562,189.53
GROSS TOTAL		28,15,25,322	18,63,661	13,43,711		30,48,40,894	2,33,15,568	28,15,25,326



SHREE SIDDHI VINAYAK GANAPATI TEMPLE TRUST, PRABHADEVI

Schedules forming part of Balance Sheet

	2021-2022	2020-21																								
	Rs.	Rs.																								
Schedule-4																										
Investments																										
A) Government Securities																										
R B I 8% Taxable Cumulative Bonds	88,00,00,000	88,00,00,000																								
	<u>88,00,00,000</u>	<u>88,00,00,000</u>																								
<table><tr><th>Certificate Details</th><th>Date Of Issue</th><th>Date Of Maturity</th><th>Rate Of Interest</th><th>Amount</th><th>Maturity Amount</th></tr><tr><td>IDBI BANK. Ref : 000024080 Bond Ledger No. TBIDB531150401</td><td>01-09-2017</td><td>01-09-2023</td><td>8%</td><td>35,00,00,000</td><td>35,00,00,000</td></tr><tr><td>SBI0093/904488/311562 BLA : SBI0093/904488</td><td>25-07-2017</td><td>25-07-2023</td><td>8%</td><td>53,00,00,000</td><td>53,00,00,000</td></tr><tr><td colspan="4">Total of Investment in Bonds as on 31.03.2022:</td><td>88,00,00,000</td><td>88,00,00,000</td></tr></table>	Certificate Details	Date Of Issue	Date Of Maturity	Rate Of Interest	Amount	Maturity Amount	IDBI BANK. Ref : 000024080 Bond Ledger No. TBIDB531150401	01-09-2017	01-09-2023	8%	35,00,00,000	35,00,00,000	SBI0093/904488/311562 BLA : SBI0093/904488	25-07-2017	25-07-2023	8%	53,00,00,000	53,00,00,000	Total of Investment in Bonds as on 31.03.2022:				88,00,00,000	88,00,00,000		
Certificate Details	Date Of Issue	Date Of Maturity	Rate Of Interest	Amount	Maturity Amount																					
IDBI BANK. Ref : 000024080 Bond Ledger No. TBIDB531150401	01-09-2017	01-09-2023	8%	35,00,00,000	35,00,00,000																					
SBI0093/904488/311562 BLA : SBI0093/904488	25-07-2017	25-07-2023	8%	53,00,00,000	53,00,00,000																					
Total of Investment in Bonds as on 31.03.2022:				88,00,00,000	88,00,00,000																					
B) Fixed Deposits With Banks																										
Uco Bank	50,00,000	-																								
Union Bank	61,16,99,970	39,37,49,983																								
Andhra Bank	-	25,49,99,989																								
Indian Bank	50,90,49,978	35,99,99,982																								
Punjab National Bank	21,84,99,992	44,87,49,979																								
Canara Bank	56,89,99,975	43,87,49,979																								
Central Bank	50,00,000	8,99,99,996																								
Corporation Bank	-	3,99,99,998																								
Syndicate Bank	-	27,99,99,986																								
Bank Of India	27,99,99,986	44,87,49,979																								
Indian Overseas Bank	35,64,49,986	15,99,99,992																								
Bank Of Baroda	-	30,99,99,996																								
State Bank Of India	50,41,99,986	5,99,99,997																								
Punjab & Sind Bank	51,55,99,993	5,99,99,997																								
Oriental Bank of Commerce	-	5,99,99,997																								
	<u>357,44,99,866</u>	<u>340,49,99,850</u>																								
C) FD with Government of Maharashtra																										
F.D.Held With Bank Of India	9,004	9,004																								
	<u>9,004</u>	<u>9,004</u>																								
D) Gold Deposit with Banks																										
Gold Deposit with State Bank of India (Including accrued Interest)	2,93,86,206	2,93,86,206																								
Total Of Investments (A to E)	<u>448,38,95,076</u>	<u>431,43,95,060</u>																								



9

Pratibha
Executive Officer
 SHREE SIDDHI VINAYAK GANAPATI TEMPLE TRUST,
 PRABHADEVI, MUMBAI - 400 028.

SHREE SIDDHI VINAYAK GANAPATI TEMPLE TRUST, PRABHADEVI

Schedules forming part of Balance Sheet

	2021-2022	2020-21
	Rs.	Rs.
Schedule-5		
Advances		
Advance with Government of Maharashtra	29,818	29,818
Advance Tax A.Y. 2022-2023	6,60,91,399	
Tax Deducted at Source (Annexure 2)	1,45,38,922	1,80,31,901
Advance for Expenses (Annexure 2)	18,674	30,004
Receivable from Others (Annexure 2)	19,584	25,048
	8,06,98,397	1,81,16,771
Schedule-6		
Deposits		
Deposit With BEST	8,71,803	8,71,803
B.H.& A.D.Board	1,626	1,626
Security Deposit (Indian Bank)	4,000	4,000
Security Deposit With B.M.C	16,450	16,450
M.T.N.L. Deposit	20,928	20,928
Cylinder Deposit	950	950
B.M.C.	5,68,730	5,68,730
Bank Locker Deposit	300	300
Deposit For Franking Machine	1,000	1,000
Deposit With Mahanagar Gas Ltd.	1,82,023	1,82,023
Deposit With MCGM	3,76,392	3,76,392
Deposit With VSNL	2,000	2,000
Security Deposit - TATA POWER CO. LTD	6,100	6,100
Deposit For Nardulla Tank	10,000	10,000
Deposit - Raheja Library	5,00,000	5,00,000
Deposit - Appasaheb Marathe (Dialysis Center)	7,89,800	7,50,000
Earnest Money Deposit - (Dialysis Center)	3,00,000	3,00,000
Deposit - Diwali Programme (P L Deshpande)	2,28,080	4,76,000
	38,80,182	40,88,392
Schedule-7		
Cash & Bank Balance		
Bank Balances (Annexure 3)	6,55,73,295	3,89,94,940
Foreign Currency Bank Accounts (Annexure 3)	15,57,640	61,71,770
Cash In Hand	27,26,503	3,55,680
	6,98,57,438	4,55,22,390



SHREE SIDDHI VINAYAK GANAPATI TEMPLE TRUST, PRABHADEVI

Schedules forming part of Balance Sheet

	2021-2022	2020-21
	Rs.	Rs.
Schedule-8		
Current Liabilities		
TDS Payable	4,46,630	61,372
GST Payable	13,500	642
Retention Money Payable (Annexure 4)	23,45,098	23,45,098
Provident Fund Payable	7,58,263	-
Deposit From Supplier (Annexure 4)	39,62,300	48,56,475
Professional Tax Payable	47,100	900
Library Deposits	4,99,500	4,24,000
Book Bank Deposit	54,91,000	52,95,500
General Insurance Scheme	6,720	4,800
G.P.F/ D.C.P.S	37,216	-
House Loan	15,870	-
House Rent	1,245	-
Accidental Insurance Contribution	1,062	-
Payable to Devotee/Supplier (Annexure 4)	16,35,390	16,37,391
	1,52,60,894	1,46,26,178



V. P. Chitli
Executive Officer
 SHREE SIDDHIVINAYAK GANAPATI TEMPLE TRUST,
 PRABHADEVI, MUMBAI - 400 028.



SHREE SIDDHI VINAYAK GANAPATI TEMPLE TRUST, PRABHADEVI

Schedules forming Part of Income & Expenditure Account

	2021-22	2020-21
	Rs.	Rs.
Schedule 9		
Abhishek, Tirth Prasad, Donation		
Abhishek	3,05,64,796	1,54,75,780
Ashottar Pooja	33,673	36,338
Hanuman Pooja	5,875	-
Havan Pooja	9,00,000	-
Vehicle Pooja	-	4,67,781
Ganesh Sahastranam Pooja	10,002	50,010
Satyavinayak Pooja	58,650	-
Satyanarayan Pooja	3,06,564	-
Sahastravartan Pooja	10,95,219	-
NRI : Ashirvachan Pooja	1,95,31,500	-
Donation In Foreign Currency	26,42,025	6,55,144
Donations	9,37,00,948	5,75,11,887
Donation in Kind (Ornaments & Articles)	1,82,02,190	80,10,047
Offertory Box	9,25,99,995	3,77,05,198
Donation for Prasad	38,72,127	1,11,52,043
	26,35,23,565	13,10,64,228
Schedule 10		
Interest & Dividend Received		
Interest On FD With Banks	18,86,08,032	21,08,56,383
Interest On Saving Bank Accounts	21,94,012	55,32,285
Interest On SBI Gold Deposit	56,87,755	65,84,726
Interest On Bond	7,04,00,000	7,04,00,000
Interest on IT Refund	6,41,851	8,75,977
Interest on Security Deposit (BEST)	693.00	569
	26,75,32,343	29,42,49,940



Prabha
Executive Officer
 SHREE SIDDHI VINAYAK GANAPATI TEMPLE TRUST,
 PRABHADEVI, MUMBAI - 400 028.

SHREE SIDDHI VINAYAK GANAPATI TEMPLE TRUST, PRABHADEVI

Schedules forming Part of Income & Expenditure Account

	2021-22	2020-21
	Rs.	Rs.
Schedule 11		
Income From Other Sources		
Coconut Collection	-	-
Receipt Of Scrap	16,249	42,875
Library Admission Forms	2,030	200
Library Fees	42,400	-
Other Miscellaneous Receipts	37,66,704	-
Excess Realisation on Conversion of Ornaments in Cash	2,76,055	1,08,819
Royalty (Live Darshan)	1,24,21,292	1,18,95,836
Laptop & Camera Counter	35,238	-
Tender Fees Received	3,94,068	3,22,000
Book Bank Fees	-	2,05,000
	1,69,54,036	1,25,74,730
Schedule 12		
Religious Expenses		
Bhadrapad Utsav exp.	21,640	1,09,500
Expenses For Angarika	5,88,318	2,08,894
Expenses For Maghi Utsav	18,05,577	10,76,392
Religious Expenses	22,71,845	10,06,602
Havan Exp.	2,820	-
Expenses For Diwali Programme	-	14,500
Prasad Ladoo Expenses	47,71,066	2,18,46,297
Photo Frames Expenses	-	2,35,350
Expenses for Monsoon Shed	6,06,676	2,94,000
Ganesh Idol Expenses	11,06,560	2,18,400
Key Chain Expenses	-	30,000
Vastra Expenses	5,46,955	17,745
Grocery Expenses	31,91,120	23,37,627
Diary Expenses	-	1,99,999
	1,49,12,577	2,75,95,306



[Signature]
Executive Officer
SHREE SIDDHI VINAYAK GANAPATI TEMPLE TRUST,
PRABHADEVI, MUMBAI - 400 028.

SHREE SIDDHI VINAYAK GANAPATI TEMPLE TRUST, PRABHADEVI

Schedules forming Part of Income & Expenditure Account

	2021-22	2020-21
	Rs.	Rs.
Schedule 13		
<u>Administrative Expenses</u>		
Accounting Charges	5,09,760	4,24,800
Bank Charges	2,17,766	1,71,954
Advertisement Expenses	4,67,318	4,81,144
Cleaning Expenses	1,19,81,533	94,78,639
Electricity Charges	78,13,785	63,85,003
Repairs & Maintenance	1,44,18,771	73,94,566
Insurance Premium	12,02,081	12,13,557
Refreshment	8,666	76,160
Internal Audit Fees	4,28,300	5,19,200
Statutory Audit Fees	17,700	-
Internet Charges	5,12,817	5,63,882
Staff Welfare Expenses	65,335	4,45,329
Postage & Telegram	63,283	83,203
Printing & Stationery	13,94,387	8,26,808
Legal expenses	10,25,800	-
Sundry Expenses	9,42,729	2,17,325
Telephone Charges	1,39,802	1,06,855
Uniform exp	1,60,527	1,82,240
Vehicle Expenses	5,15,725	7,38,556
Inspection Fees	-	5,700
News Paper Expenses	2,122	2,453
Water Charges	6,87,356	2,54,818
Expenses for Covid-19	2,40,436	9,23,382
Online Donation Charges	2,89,887	2,53,218
Official Trustee Invest. Charges	-	990
Professional Charges	8,51,396	1,95,355
Digital Signature Fees	4,720	8,360
Local conveyance	-	16,062
Raheja Library Rent	-	1,716
Expenses on New Year Occasion (1st January)	20,212	37,170
Transportation Charges	2,500	-
Expenses on Republic Day	14,500	-
Expenses on Independence Day	33,815	24,779
FCRA Registration Fees	5,000	-
Licence Renewal Walkie talkie	36,890	37,439
Raheja Library Administration Charges	2,90,000	6,96,000
	4,43,64,919	3,17,66,663



Vpatri
Executive Officer
 SHREE SIDDHI VINAYAK GANAPATI TEMPLE TRUST
 PRABHADEVI, MUMBAI - 400 028.

SHREE SIDDHI VINAYAK GANAPATI TEMPLE TRUST, PRABHADEVI

Schedules forming Part of Income & Expenditure Account

	2021-22	2020-21
	Rs.	Rs.
Schedule-14		
Establishment Expenses		
Property Tax	18,81,514	6,37,296
GST Paid	1,22,514	.525
Foreign Exchange loss	8,389.59	-
TDS Paid	50	-
Interest on GST	27,755	8
Interest on Professional Tax Dues	-	245
Interest on TDS	8,010	2,325
Profession Tax	-	200
	20,48,232	6,40,599
Schedule-15		
Educational Expenses		
Purchase Of Books	56,42,499	40,79,398
Scholarship	32,267	-
	56,74,766	40,79,398
Schedule-16		
Medical Expenses		
Medical Aid	6,53,91,833	3,19,42,732
Reimbursement of Dialysis Centre Expenses	99,94,601	91,66,526
	7,53,86,434	4,11,09,258
Schedule-17		
Institutional Donations (Govt. Sanctioned)		
Chief Minister Relief Fund Covid-19	-	5,00,00,000
Collector Ratnagiri Tivare Village	-	5,00,00,000
Shivbhojan Yojana	-	5,00,00,000
		15,00,00,000



V. Patil
Executive Officer
 SHREE SIDDHI VINAYAK GANAPATI TEMPLE TRUST,
 PRABHADEVI, MUMBAI - 400 028.

SHREE SIDDHI VINAYAK GANAPATI TEMPLE TRUST, PRABHADEVI

Schedules forming part of Balance Sheet

	2021-2022	2020-21
	Rs.	Rs.
<u>Annexures</u>		
<u>Annexure 1</u>		
<u>Expenses During The Year</u>		
Salary	10,25,11,434	9,14,07,392
Insurance Fund	2,08,230	2,13,538
Administrative Charges (P.F)	3,70,908	3,47,660
P F Trust Contribution	88,97,744	83,32,415
Leave Salary	10,95,937	11,16,014
Arrears of Salary & DA (MF)	23,30,747	-
Medical Reimbursement : Staff	41,10,823	27,20,449
Bonus To Staff	49,56,854	42,15,133
Gratuity	39,22,841	7,13,448
Pension Trust Contribution	2,65,730	14,66,294
Total Expenses	12,86,71,248	11,05,32,343
<u>Annexure - 2 Details of TDS Receivables:</u>		
<u>Advances (TDS)</u>		
TDS of A.Y 2022-23	27,07,065	-
TDS of A.Y 2021-22	44,28,436	44,28,436
TDS of A.Y 2020-21		56,80,379
TDS of A.Y 2019-20	58,10,262	58,10,262
TDS of A.Y 2015-16	8,49,372	8,49,372
TDS of A.Y 2011-12	7,43,787	7,43,787
TDS of A.Y 2010-11	-	5,19,665
	1,45,38,922	1,80,31,901
<u>Advance for Expenses</u>		
Advance For Postage Stamps	18,566	29,896
Advance to Purchase Department	108	108
	18,674	30,004
<u>Receivable from Others</u>		
Credit Card Donations	-	24,142
Receivable amount	19,584	906
	19,584	25,048



V. Padhi
Executive Officer
 SHREE SIDDHI VINAYAK GANAPATI TEMPLE TRUST,
 PRABHADEVI, MUMBAI - 400 028.

SHREE SIDDHI VINAYAK GANAPATI TEMPLE TRUST, PRABHADEVI

Schedules forming part of Balance Sheet

	2021-2022	2020-21
	Rs.	Rs.
Annexure - 3		
Cash & Bank Balance (Schedule Banks)		
Schedule Banks		
State Bank Of India-5576	1,00,96,186	71,74,852
Indian Bank-578126	73,04,222	1,18,56,820
Bank Of Baroda-461	30,02,182	3,60,161
Canara Bank-13400	35,477	4,29,085
Bank Of Maharashtra-37000/20048257328	60,82,375	55,07,993
Indian Bank:32200/409618537	2,414	2,346
State Bank Of India-52006112577	20,861	15,913
Indian Bank:32029/409616925	9,050	9,64,662
Syndicate Bank-50242010071957	1,83,198	1,70,595
Indian Bank 51710	18,92,607	30,52,688
Punjab National Bank 3171	1,46,85,698	81,31,071
Andhra Bank 14365	2,12,77,914	5,73,601
Union Bank of India-36131	1,23,928	1,23,928
Corporation Bank 15942	5,81,061	5,64,094
	6,52,97,173	3,89,27,808
Private Bank		
HDFC Bank 7560	7,845	7,614
Federal Bank 3823	2,23,875	22,054
IDBI Bank-1111	13,385	12,992
IDBI Bank-4233	31,017	24,472
	2,76,121	67,131
Foreign Currency Bank Accounts		
SBI FCRA A/C - 40326211324	2,17,041	
Axis Bank FCRA A/C 65748	7,32,370	7,06,354
Axis Bank FCRA A/C 5464	6,08,230	54,65,416
	15,57,640	61,71,770
Annexure - 4		
Current Liabilities		
Refention Money Payable		
AC & Appliances (P) Ltd	37,185	37,185
Space creative Designer	1,49,370	1,49,370
Cynapto Technologies (Hardware)	6,69,873	6,69,873
Cynapto Technologies (Software)	14,88,670	14,88,670
	23,45,098	23,45,098



V. Patel
Executive Officer
SHREE SIDDHI VINAYAK GANAPATI TEMPLE TRUST,
PRABHADEVI, MUMBAI - 400 028.

SHREE SIDDHI VINAYAK GANAPATI TEMPLE TRUST, PRABHADEVI

Schedules forming part of Balance Sheet

	2021-2022	2020-21
	Rs.	Rs.
Deposit From Supplier		
Ashok Kumar & Sons	1,60,000	-
Eximius Mgt Pvt Ltd	13,92,300	12,61,475
EMD	25,000	25,000
Dattatray Pandurang Dombé & co.	7,500	7,500
Santosh Store	1,16,500	41,500
Chetan Stores	25,000	1,85,000
Dev International	11,000	11,000
Nikita SBS Co-Op-Society Ltd	20,000	10,000
Panchmeshwar Enterprises	20,000	20,000
Apex Kidney care	5,00,000	5,00,000
Parakh Food & Oil Ltd	-	1,10,000
Reliable Office Supplier	65,000	50,000
Reliance Industries Ltd	-	1,50,000
Riddhi Siddhi Caterers	1,10,000	95,000
Arjun Baldevdas	-	60,000
Shri Ganesh Arts	50,000	50,000
Sohail Enterprises	50,000	50,000
Super Fine Arts	25,000	-
Hitu Jitu Enterprises	25,000	25,000
Malganga Milk & Agro Product	-	7,50,000
Pramod Suppliers	-	40,000
Prashant Book House	-	50,000
Savani Heritage Conservation	10,00,000	10,00,000
Shako Flexipack Pvt Ltd	30,000	30,000
VI Man Ja Corporation	35,000	35,000
Tata Communication	-	1,50,000
New India Decorators	1,50,000	1,50,000
DKNV Engineering Pvt Ltd	15,000	-
Kailash Chand Jain & Co	50,000	-
Milan Store	15,000	-
Nirali Prakashan	50,000	-
Roman Stationers Printers	15,000	-
	39,62,300	48,56,475
Amount Payable To Supplier		
Cynapto Technologies	16,35,390	16,35,390
Datta Kamble - for Cancelled Vehicle Pooja	-	2,001
	16,35,390	16,37,391



NOTES TO ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2022

OVERVIEW

i) SHREE GANPATI TEMPLE AT PRABHADEVI, DADAR, BOMBAY, popularly known as SHREE SIDHIVINAYAK GANPATI TEMPLE TRUST OF PRABHADEVI was vested in the Official Trustees for the State of Maharashtra by virtue of a consent decree dated the 16th June, 1936 passed by the High Court, Bombay in suit no. 217 of 1932. The above trust was then registered under Bombay Public Trust Act, 1950 under the name of and style "SHREE GANAPATI TEMPLE AT PRABHADEVI ROAD, DADAR, BOMBAY" UNDER THE REGISTERED No. A2172 (Bombay) on 26/09/1955.

Prior to 1980, there were continuous litigations for the control of the trust. The trust had large properties and income. On account of continuous litigation, the income of the Trust could not be ideally utilized till then and it was considered necessary by the Government of Maharashtra that for this important and popular trust there should be a separate law to reconstitute the Trust and to provide for management by a committee directly under Government supervision to enable Trust to give more facilities for the devotees and to undertake wider welfare activities from its surplus funds for the general public immediately.

Then the Hon'ble Governor of Maharashtra promulgated "Shree Siddhi Vinayak Ganapati Temple Trust (Prabhadevi) Ordinance, 1980" on 11th October, 1980. The said ordinance was replaced by an Act of the State Legislature called "Shree Siddhi Vinayak Ganapati Temple Trust (Prabhadevi) Act, 1980". The Trust is presently controlled by the Government of Maharashtra under the provisions of the said Act of Maharashtra Act No. VI of 1980, which came into force from 11th October 1980 as amended from time to time.


Executive Officer
SHREE SIDHIVINAYAK GANAPATI TEMPLE TRUST,
PRABHADEVI, MUMBAI - 400 028.



ii) MAIN OBJECTS

For Sources of Income

Maintain, manage and administer the Temple and Trust Properties.

- To Conduct and perform the rituals, worship, ceremonies and festivals in the temple according to customs and usage.
- To provide facilities and amenities to the devotees for darshan of the deity and for offering prayers or performing any service or ceremony in the Temple.
- To develop and to make improvement in Trust Property and to acquire properties for the purpose of the Trust.
- To construct and maintain rest houses for the accommodation and use of devotees.

Application for General Public

- To establish and maintain any educational institutions, hospitals, dispensaries, homes for destitute persons or persons physically disabled or other charitable or religious institutions or give financial help to such other charitable institutions and individuals for educational, medical expenses with prior sanction of State Government.
- At the instance and direction of Government of Maharashtra, contribute to the funds set up for natural disaster such as Flood, Draught or any other state or natural calamity.



(Signature)
Executive Officer
SHREE SIDDHINATAK GANAPATI TEMPLE TRUST,
PRASHADEVI, MUMBAI - 400 028.

SIGNIFICANT ACCOUNTING POLICIES

i) Revenue Recognition:

A) All direct & indirect income is recognized on cash basis by the Trust except for the amount of Tax Deducted at Source from the respective income which is accounted for the year on the basis of income reflected in Form 26AS shown in Traces.

B) Donations Income from distribution of Prasad (Ladoos, Coconuts Vadi, etc., and for Live Darshan of Deity on internet from Tata Sky Ltd. and general donations are accounted on cash basis.

C) Interest and dividends on Investments of Trust Funds, all direct and indirect income is recognized on cash basis by the trust except for the amount of Tax deducted source from the respective income which is accounted for the year on the basis of income reflected in Form 26AS shown in Traces.

D) The ornaments and articles of gold, silver and precious stones received as donations from time to time are kept in safe custody with donation receipt number and detail description and weight of the item attached to it. The donations receipts are issued for the items received without mentioning the value in Rupees. At the end of the year a valuation of all ornaments and articles is made and the said valuation as per valuation certificate is accounted as donation income under the head "Donation in Kind" in the books as on last date of the year.



V. Patil
Executive Officer
SHREE SIDDHIVINAYAK CANAPATI TEMPLE TRUST,
PRABHADEVI, MUMBAI - 400 028.

Expenses:

Expenses and losses of the trust are accounted on payment basis during the year. All the expense are governed by the Clause 18 and 19 of the Maharashtra Act VI of 1981 and are certified by the management as within prescribed limits set under the Act. The expenses have been classified as Expenses for purchasing and making Prasad (Ladoos, Coconut wadi etc.) and purchase of articles for distribution, Administrative Expenses, Management Expenses, Religious Expenses, Utsav Expenses and Property Taxes, Depreciation, Expenditure on objects Educational & Medical.

ii) Fixed Assets and Depreciation

Fixed assets are capitalized at invoiced cost including incidental expenses like Stamp Duty, Registration etc. Depreciation on the fixed assets is provided on WDV basis and on pro rata for the additions made during the year at the rates specified under the Income Tax Act. In respect of additions to fixed assets till 30th September of the accounting year, depreciation is computed for the full year and in respect of additions to fixed assets after 30th September of the accounting year, depreciation considered at 50% of the yearly depreciation amount. These assets are subject to physical verification for the year.

iii) Investments:

Fixed Deposits with various bank which are deposited normally for one year and interest is credited to bank account. Gold and Ornaments received in kind has been melted and kept with State Bank of India in the form of Bonds.



Executive Officer
SHREE SIDDHIVINAYAK GANAPATI TEMPLE TRUST
PRABHADEVI, MUMBAI - 400 028

iv) Inventories:

Inventories of Vastra, Frames, Photos, Ganesh Murti, Silver coins and consumables for prasad being treated as consumables.

Since the Trust is carrying out charitable activities and working not for profit, the purchases of raw material are written off in the year of purchase since beginning. Hence, valuation of inventories is not applicable and opening stock and closing stock of inventories is not considered in accounts.

v) Books & Records

The details of books and records maintained are as under:

Sr. No.	Particulars	Maintenance of Records
1	Accounting Records	Tally ERP 9 Software
2	Fixed Assets Register	Manual Records i.e. Registers
3	Store Department	Manual Records i.e. Registers
4	Donation Records	Trimax

vi) Accounting for Employee Benefit AS-15

The Trust is governed by "Shree Siddhi Vinayak Ganapati Temple Trust (Prabhadevi) Act, 1980" (the Act), as amended from time to time. The Act provides for fixed mandatory contribution to the management fund out of surplus every year. The State Government may at any time, if found necessary, direct any additional sum to be credited to this fund in any year. Gratuity is paid to staff on retirement out of the said management fund, there is no need to create a separate gratuity fund. Hence, no gratuity fund is created by the Trust.



Executive Officer
SHREE SIDDHIVINAYAK GANAPATI TEMPLE TRUST,
PRABHADEVI, MUMBAI - 400 028.



NOTES ON ACCOUNTS

1) The Trust has incurred following Expenditure on the welfare activity:

Sr. No.	Particulars	Amount (Rs.)
1	Medical Aids to Individual	6,53,91,833.00
2	Dialysis Centre expenses	99,94,601.00
3	Purchase of Books	56,42,499.00
	Total	8,10,28,933.00

2) Donation in Kind:

During the year, the trust has received donation in kind of Rs. 1,82,02,190.00 (as per valuation as on 31.03.2022) inclusive of gold articles, Silver articles and Precious metals and stones etc.

3) Trust has paid Advance Tax of Rs. 6,60,91,399/- which is calculated on the estimates of expenses and time barring accumulated funds of financial year 2016-17. The payment is made on 31st March, 2022 on the basis of calculations given by Internal Auditors before finalization of Balance Sheet by Statutory Auditors.

4) TDS And Income Tax Refunds:

The Trust has filed its return under the Income Act regularly. The Income of the Trust is exempted U/s 10(23C) of the IT Act. TDS returns under the Income Tax Act are filed regularly during the year. There were Income tax refunds pending for Assessment with the Department, necessary follow up is taken care by Management.



Vpatri
Executive Officer
SHREE SIDDHIVINAYAK CHARITABLE TEMPLE TRUST,
FRANKLYN, MUMBAI - 400 028.

5) Contingent liability to be disclosed by way of notes to accounts:

There are some Court Cases pending against the land used for construction of Pratikshalaya. The quantum of amount involved is not yet arrived to the conclusion.

6) Deposits:

i) The trust has placed deposits with BEST and MCGM for utilizing the services towards celebration of various utsav (Angarika, Maghi, Bhadrapad etc.) It is advised to reconcile the deposits at regular interval with BMC & MCGM.

For K B P S & CO

Formerly known as P P Mutha & Associates

(Chartered Accountants)

Firm Registration No. 121529W



CA Vikram Girish Shah

Partner

Membership No. 173275

Place: Mumbai; Date: 26-09-2022

UDIN: 22173275AVOTAU8511




Executive Officer
SHREE SIDDHIVINAYAK GANAPATI TEMPLE TRUST,
PRABHADEVI, MUMBAI - 400 028.

