

FORM NO. 10 B
[See rule 17 B]

AUDIT REPORT UNDER SECTION 12A(b) OF THE INCOME TAX ACT, 1961 IN THE CASE OF CHARITABLE OR RELIGIOUS TRUSTS OR INSTITUTIONS

We have examined the Balance Sheet of **SHREE MAHAMAYA BALASUNDARI JI TRILOKPUR TEMPLE TRUST, TRILOKPUR** as at **MARCH 31, 2018** and the Income and Expenditure Account for the year ended on that date, which are in agreement with the books of accounts maintained by the said trust.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of accounts have been kept by the Trust so far as appears from our examination of the books and proper returns adequate for the purposes of audit have been received from branches not visited by us.

In our opinion and to the best of our information and according to explanations given to us and subject to our Audit Observations of date, the said accounts give a true and fair view:

- (i) In the case of the Balance Sheet, of the state of affairs of the above named Trust as on **MARCH 31, 2018;** and
- (ii) In the case of the Income and Expenditure Account, of the excess of Income over Expenditure for the year ended on **MARCH 31, 2018.**

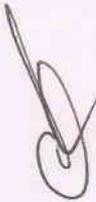
The prescribed particulars are annexed hereto.

PLACE: **YAMUNA NAGAR**
DATED: **SEPTEMBER 18, 2018**



For **K.M.AGRAWAL & CO.**
Chartered Accountants
Firm Registration No.: **001591N**


(CA.RAVINDER AGRAWAL)
Partner
Membership No.: **088390**



ANNEXURE
Statement of Particulars

1. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1.	Amount of Income of the previous year applied to charitable or religious purposes in India during that year	Rs. 92644156.00
2.	Whether the trust/ institution has exercised the option under clause (2) of the Explanation to section 11 (1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year	NIL
3.	Amount of income accumulated or set apart / finally set apart for application to charitable or religious purposes, to the extent it does not exceed 15% of the income derived from property held under trust wholly / in part only for such purposes.	NIL
4.	Amount of income eligible for exemption under section 11 (1) (c) (Give details)	NIL
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	NIL
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2) (b) ? If so, the details thereof	NOT APPLICABLE
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11 (1) in any earlier year is deemed to be income of the previous year under section 11 (IB) ? If so, the details thereof	NIL
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-	




	<p>(a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or</p> <p>(b) has ceased to remain invested in any security referred to in section 11(2) (b) (i) or deposited in any account referred to in section 11 (2) (b) (ii) or section 11(2)(b)(iii), or</p> <p>(c) has not been utilized for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the detail thereof</p>	<p>NO</p> <p>NO</p> <p>NO</p>
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II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13 (3)

1.	Whether any part of the income or property of the trust/ institution was lent, or continues to be lent, in the previous year to any person referred to in section 13 (3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security , if any	NO
2.	Whether any land, building or other property of the trust/ institution was made, or continued to be made, available for the use of any such person during the previous year? If so , give details of the property and the amount of rent or compensation charged, if any	NO
3.	Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details	NO
4.	Whether the services of the trust/ institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any	NO



5.	Whether any share, security or other property was purchased by or on behalf of the trust/ institution during the previous year from any such person? If so, give details thereof together with the consideration paid	NO
6.	Whether any share, security or other property was sold by or on behalf of the trust/ institution during the previous year to any such person? If so, give details thereof together with the consideration received.	NO
7.	Whether any income or property of the trust/ institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted	NO
8.	Whether the income or property of the trust / institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details	NO

III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

S.NO.	Name and address of the concern	Where the concern is a company, number and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in col.4 exceeded 5 per cent of the capital of the concern during the previous year- say, Yes/No
1	2	3	4	5	6
	NIL	NIL	NIL	NIL	NIL
TOTAL	NIL	NIL	NIL	NIL	NIL

PLACE: YAMUNA NAGAR
 DATED: SEPTEMBER 18,2018



For **K.M.AGRAWAL & CO.**
 Chartered Accountants
 Firm Registration No.: 001591N
 (CA.RAVINDER AGRAWAL)
 Partner
 Membership No.: 088390

OPP.STATE BANK OF PATIALA, JAGADHRI ROAD, YAMUNA NAGAR – 135 001.
 PHONES: 01732-226061 (O), 254162, 253272 (R), MOBILE: +91 99968 02800 email: agrawalravinder@hotmail.com

**SHREE MAHAMAYA BALASUNDRI JI TRILOKPUR TEMPLE TRUST, TRILOKPUR
BALANCE SHEET AS ON MARCH 31, 2018**

LIABILITIES	AMOUNT(Rs.)	ASSETS	AMOUNT(Rs.)
CORPUS FUND		FIXED ASSETS:	
Balance as on April 01, 2017	216694216.05	As per schedule annexed	154769757.00
Add: Excess of Income over Expenditure	31980466.23		
	248674682.28	CURRENT ASSETS, LOANS AND ADVANCES:	
Less: TDS for earlier years	303023.00	A. CURRENT ASSETS	
		Cash and Bank Balances	69168068.18
CURRENT LIABILITIES AND PROVISIONS:		B. LOANS AND ADVANCES:	
Sundry Creditors	3887629.00	Sundry Advances (Recoverable in cash or Kind or for value to be received):	
Sundry Credit Balances	206177.00	- Advance against work in Process	29471166.00
H P State Cooperative Bank Ltd Trilokpur A/c No. 0001	3588668.90	- Other Advances	2498125.00
Security Deposits Payable	124500.00	Advances to suppliers	31969291.00
Expenses Payable	615238.00	Security Deposits	27311.00
		Contract amount Receivable	180933.00
		Contract amount Receivable	426852.00
		Tax Deducted at source A.Y 2018-19	351860.00
			32956247.00
TOTAL(Rs.)	256894072.18	TOTAL(Rs.)	256894072.18

Assistant Manager (Accounts)

Commissioner **DC Sirmour Cum Commissioner**

Joint Commissioner (Temple) cum Assistant Commissioner (Civil) Nahah (H.P.)

AUDITOR'S REPORT Temple Trust Trilokpur

As per our separate report of even date.



For **K.M.AGRAWAL & CO.**
Chartered Accountants
Firm Registration No.: 001591N

(**CA. RAVINDER AGRAWAL**)
PARTNER

Membership No.: **088390**

PLACE: **YAMUNA NAGAR**
DATED: **SEPTEMBER 18, 2018**

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SHREE MAHAMAYA BALA SUNDRIJI TRILOKPUR TEMPLE TRUST, TRILOKPUR
YEAR ENDED MARCH 31,2018

LIST OF SUNDRY CREDITORS:

AMOUNT(Rs.)

M/s Aggarwal Hardware Stone Nahan	55110.00
.. Arvinda Mega Mart The Mall Nahan	148650.00
.. Ashirvad Sanitary Wares and Fittings	158940.00
.. Guru Enterprises Naraingarh	2262.00
Sh Pritam Kumar Solan (CCTV)	7000.00
HP GIC, Solan	596061.00
M/s Jagdamba Timber Stone Nahan	16273.00
.. Jatinder Singh Maan Earth Movers	36000.00
.. Kwality Hardware and Mill store	4708.00
.. Mahesh Saran and Sons	84172.00
.. Manish Contractor Trilokpur	17030.00
.. Markanda Tent House and Shuttering	16100.00
.. Mittal Tent House and Caters	184800.00
.. Punjab Kesri Group	21255.00
.. Punjab Security & Housekeepig Pvt Ltd	889720.00
.. Rahul Tomar Contractor Mela	427900.00
.. Ram Singh Vehicle Contractor	149800.00
M/s R.K Trading Co. Nahan	98893.00
.. Royal Power Solution	6551.00
Sh. Saddam Husain Contractor	382778.00
M/s S.A Traders Nahan	120360.00
.. Shishu Pal S/o sh. Jeet Ram Contractor	279453.00
.. Sirmour Filling Station	15233.00
.. Sony Crane Service Nahan	39200.00
.. Sudha Graphics Kala Amb	1800.00
.. Vinod Kumar Jwala Light and Tent & Catering	227780.00
TOTAL(Rs.)	<u>3987829.00</u>

LIST OF SECURITY DEPOSIT PAYABLE:

AMOUNT(Rs.)

Sh. Arun Kumar Mittal Contractor	25000.00
.. Hemant Yadav Contractor	25000.00
.. Dharambeer Contractor	2500.00
.. Deepak Kumar Contractor (Material)	20000.00
Sh Rajinder, Contractor	5000.00
.. Ram Singh Vehicle Contractor	10000.00
.. Sakil Ahmed	10000.00
.. Sunil, Contractor	2000.00
.. Vinod Garg , Jwala Tent House	25000.00
TOTAL(Rs.)	<u>124500.00</u>



Joint Commissioner (Temple) cum
Sub-Divisional Officer (Civil)
Nahan (H.P.)

SHREE MAHAMAYA BALA SUNDRIJI TRILOKPUR TEMPLE TRUST, TRILOKPUR
YEAR ENDED MARCH 31, 2018

LIST OF SUNDRY CREDIT BALANCES:

AMOUNT(Rs.)

Asst. Manager Accounts	14390.00
Braham Dutt Adv Pay	400.00
Sh. Chaman Lal Masson Housing Loan	1528.00
Dilshad Q. Surveyar	28613.00
Harish Sharma	12000.00
Ranveer, Counter Recovery	840.00
Vikram Singh, Peon	2500.00
Renuka Development Board	25213.00

Government Deposit Work:

Receipts:

Dy. Director DRDA (For Toilets)	72000.00
Government Deposit Work (Cremation Shed SADA)	69107.00
	<u>789107.00</u>

Less: Payments:

Agshan Electricals & Electronics	116935.00
Astt Engr. (Deposit Works)	250000.00
Deposit Work with DC Residence	3244.00
A.E. Temple (Government Deposit Works)	45918.00
Asst. Engr. Deposit Work (Housing Board Etc)	159977.00
Pawan Trading Co.	92340.00
	<u>668414.00</u>
	<u>120693.00</u>
TOTAL(Rs.)	<u>206177.00</u>

LIST OF EXPENSES PAYABLE:

AMOUNT(Rs.)

EPF	388871.00
M/s K.M.Agrawal & Co.	20000.00
Labour Cess	13143.00
Salary Payable	86654.00
Voluntary Group Saving Linked Insurance	106570.00
TOTAL(Rs.)	<u>615238.00</u>



Joint Commissioner (Temple) cum
 Sub-Divisional Officer (Civil)
 Nahan (H.P.)

SHREE MAHAMAYA BALASUNDRI JI TRILOKPUR TEMPLE TRUST, TRILOKPUR
PROVISIONAL SCHEDULE OF FIXED ASSETS ATTACHED TO AND FORMING PART OF BALANCE SHEET AS ON MARCH 31, 2018

PARTICULARS	RATE OF DEPRECIATION	W.D.V.A.S ON		ASSETS PUT TO USE FOR		SALES/ADJUSTMENT	TOTAL	DEPRECIATION FOR THE YEAR	W.D.V.A.S ON 31.03.2018
		01.04.2017	180 DAYS	MORE THAN 179 DAYS	LESS THAN 180 DAYS				
Land and Land Development	0%	5710581.00	18400000.00	0.00	0.00	0.00	24110581.00	0.00	24110581.00
Building	10%	32460010.00	0.00	0.00	0.00	0.00	32460010.00	3246001.00	29214009.00
Furniture and Fixture	10%	6780730.00	11312.00	0.00	0.00	0.00	6792042.00	679204.00	6112838.00
Generator	10%	1241659.00	0.00	0.00	0.00	0.00	1241659.00	124166.00	1117493.00
Tubewell	10%	354139.00	0.00	0.00	0.00	0.00	354139.00	35414.00	318725.00
Miscellaneous Fixed Asset	10%	7277369.00	817279.00	1149668.00	0.00	0.00	9244316.00	866948.00	8377368.00
Vehicles	15%	1265326.00	0.00	0.00	0.00	0.00	1265326.00	189799.00	1075527.00
Computers	40%	31417.00	61845.00	0.00	0.00	0.00	93262.00	37305.00	55957.00
Statues of Deities	10%	64678.00	0.00	0.00	0.00	0.00	64678.00	6468.00	58210.00
Tools and Equipments	10%	136279.00	2860.00	0.00	0.00	0.00	139139.00	13914.00	125225.00
Electricals Fitting and Equipments	10%	2237041.00	147472.00	120586.00	0.00	0.00	2505099.00	244481.00	2260618.00
Utensils	10%	25352.00	0.00	0.00	0.00	0.00	25352.00	2535.00	22817.00
Building and Construction:									
- Cow Shed in Gaushala at Nahan	0%	796932.00	0.00	0.00	0.00	0.00	796932.00	0.00	796932.00
- Counting Hall/ Strong Room	0%	476672.00	205953.00	59199.00	0.00	0.00	741824.00	0.00	741824.00
- Drain Line Near Duty Magst Mela	0%	92704.00	0.00	0.00	0.00	0.00	92704.00	0.00	92704.00
- Folk Museum	0%	20766986.00	0.00	50000.00	0.00	0.00	20816986.00	0.00	20816986.00
- Vridh Aashram	0%	27758043.00	629741.00	1133475.00	0.00	0.00	29521259.00	0.00	29521259.00
- Veterinary Hospital	0%	156456.00	0.00	0.00	0.00	0.00	156456.00	0.00	156456.00
- Gaushala Boundry Wall	0%	99861.00	0.00	19617.00	0.00	0.00	119478.00	0.00	119478.00
- Canopy shed U/c at Trilokpur	0%	6992502.00	0.00	10488000.00	0.00	0.00	17480502.00	0.00	17480502.00
- Pucca Link Road	0%	0.00	0.00	99333.00	0.00	0.00	99333.00	0.00	99333.00
- Road at Meerpur Kotla	0%	0.00	81787.00	1019790.00	0.00	0.00	1837667.00	0.00	1837667.00
- Toilet Block Near Shiva Pond	0%	258828.00	1371119.00	1560457.00	0.00	0.00	3190404.00	0.00	3190404.00
- Toilet Near Bus Stand Trilokpur	0%	248910.00	2470363.00	987006.00	0.00	0.00	3706279.00	0.00	3706279.00
- Construction Material	0%	5320195.00	1499397.00	851515.00	4310542.00	0.00	3360565.00	0.00	3360565.00

TOTAL (Rs.) 120552670.00 26435218.00 17538646.00 4310542.00 160215992.00 5446235.00 154769757.00



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 DC Srinagar Cum
 Commissioner
 Temple Trust Trilokpur

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Joint Commissioner (Temple) cum
 Sub-Divisional Officer (Civil) cum
 Nahan (H.P.)

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SHREE MAHAMAYA BALA SUNDRIJI TRILOKPUR TEMPLE TRUST, TRILOKPUR
YEAR ENDED MARCH 31,2018

LIST OF CASH & BANK BALANCES:

	<u>AMOUNT(Rs.)</u>
HDFC Bank Ltd. - A/c No.50100120632480	22181.00
HDFC A/C No. 17381450000013	129949.70
Punjab National Bank Kala Amb S/F A/c No. 4503000100000018	108308.04
Punjab National Bank Kala Amb S/F A/c No. 4503000100000018 - Sweep A/c	510000.00
H.P State Cooperative Bank Ltd Trilokpur - Flexi A/c 56930400993	18754426.00
H.P State Cooperative Bank Ltd Trilokpur A/c No. 56930400803 - Flexi A/c	1365268.00
State Bank of India Nahan A/c No. 11128708610	2050080.44
FDR With HPSCB A/c No. 56930300714	46219587.00
Cash in Hand	8268.00
TOTAL(Rs.)	<u>69168068.18</u>

LIST OF ADVANCE AGAINST WORK IN PROCESS

	<u>AMOUNT(Rs.)</u>
HP PWD, Advance	21400000.00
Member Secy. SADA fro Welcome Gate	1650000.00
Pardhan Gram Panchayat Tirlokpur	238000.00
Shimon Steel Fabrication	54636.00
XEN, HPSEB, Nahan	2787230.00
Government Deposit Work (XEN IPH)	3341300.00
TOTAL(Rs.)	<u>29471166.00</u>

LIST OF ADVANCES TO SUPPLIERS:

	<u>AMOUNT(Rs.)</u>
Deepak Contractor Material Supply	3000.00
Himfed Limited Nahan	24311.00
TOTAL(Rs.)	<u>27311.00</u>

LIST OF SECURITY DEPOSITS

	<u>AMOUNT(Rs.)</u>
Electricity	148838.00
Telephone	1095.00
Gas Cylinder	31000.00
TOTAL(Rs.)	<u>180933.00</u>

LIST OF CONTRACT AMOUNT RECEIVABLE

	<u>AMOUNT(Rs.)</u>
Sh. Balwant Singh - Shiva Temple (2005-06)	49702.00
„ Rajinder Singh - Miscellaneous Devtan (2005-06)	60150.00
„ Roshan Lal - Kali Mata (2005-06)	231000.00
„ Karam Singh - Shiv temple (2004-05)	86000.00
TOTAL(Rs.)	<u>426852.00</u>




**Joint Commissioner (Temple) cum
Sub-Divisional Officer (Civil)
Nahan (H.P.)**



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SHREE MAHAMAYA BALA SUNDRIJI TRILOKPUR TEMPLE TRUST, TRILOKPUR
YEAR ENDED MARCH 31, 2018

LIST OF SUNDRY ADVANCES:

AMOUNT(Rs.)

A.E Imprest	151835.00
Anbu Laser Advertising	35000.00
Asstt. Manager Temple	23619.00
Asstt Engn. Himuda Adv	10000.00
Bharat Singh - Clerk	340.00
Sh. Braham Dutt Advavnce (Housing)	452368.00
„ Braham Dutt- Vehicle	16636.00
„ Chandan Singh, Art Studio, Nahan	5500.00
CMO ADV Mela Mediciene	10000.00
Sh. Dhanbir Singh - Housing Loan	45176.00
Dharam Shala Incharge Recovery	755.00
Sh. Dharamveer - Safai Karmi	189002.00
Distt. Ayurvedic Off. For Homeopathic	15000.00
Distt. Ayurvedic Off. For Mela advance	151564.00
Durga singh - Chowkidar	2410.00
E- Governance Society	14375.00
Incharge Museum	1000.00
JE (Civil) - Imprest	7400.00
Lion Services Recoverable	28169.00
Pawan Kumar Tank Work	17283.00
Ranbeer Chowkidar	2850.00
Rasidi Dan Incharge	4450.00
Sh. Surinder Singh, Peon	200.00
Smt.Savita Sharma, Jr.Asstt. Advance against Basic Pay	200.00
Smt.Savita Sharma, Jr.Asstt. (Housing Advance)	214539.00
Sect.S.P.C.A.Gaushala Nahan	98175.00
Shahin Baig , Basic Pay	6500.00
Shahin Baig , A.E Civil , TTT	245409.00
Shahin Baig - Mela Advance	125000.00
SOK SDM Office Nahan	46000.00
Smt. Sushma Sr. Astt (Housing Advance)	553778.00
Sh.Ved Parkash, Pujari, TTT	2000.00
„ Virender Sharma Peon Advance	6500.00
Sh, Vijay Negi	8342.00
Yatri Niwas Incharge Recoverable	100.00
Amount recoverable from HDFC Bank against ATM	6650.00
TOTAL(Rs.)	<u><u>2498125.00</u></u>




**Joint Commissioner (Temple) cum
Sub-Divisional Officer (Civil)
Nahan (H.P.)**

