

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, 2020** 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.

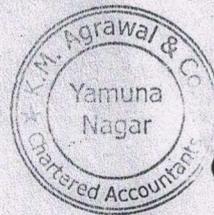
In our opinion and to the best of our information and according to explanations given to us and subject to our Audit Observations of date, the said accounts give a true and fair view:

- (i) In the case of the Balance Sheet, of the state of affairs of the above named Trust as on **MARCH 31, 2020**; 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, 2020**.

The prescribed particulars are annexed hereto.

PLACE: **YAMUNA NAGAR**
DATED: **DECEMBER 29, 2020**

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



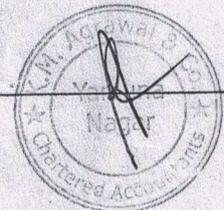
(CA.RAVINDER AGRAWAL)
Partner
Membership No.: **088390**

(145)

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. 87090120.27
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>	NO
<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>	NO
<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>	NO

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



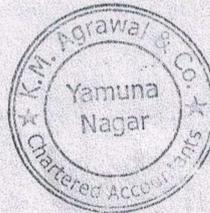
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5.	Whether any share, security or other property was purchased by or on behalf of the trust/ institution during the previous year from any such person? If so, give details thereof together with the consideration paid	NO
6.	Whether any share, security 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: DECEMBER 29, 2020



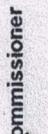
For **K.M.AGRAWAL & CO.**
 Chartered Accountants
 Firm Registration No.: **001591N**
 (CA. RAVINDER AGRAWAL)
 Partner
 Membership No.: **088390**

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

BALANCE SHEET AS ON MARC. 31, 2020

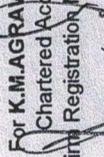
LIABILITIES	AMOUNT (Rs.)	ASSETS	AMOUNT (Rs.)
CORPUS FUND		FIXED ASSETS:	
Balance as on April 01, 2019	246443837.08	As per schedule annexed	139673442.00
Less: Excess of Expenditure over Income	38626483.95		
	<u>207817353.13</u>	INVESTMENT:	
Less: TDS for earlier years	389876.00	Gratuity Provision with LIC	17901606.97
		CURRENT ASSETS, LOANS AND ADVANCES:	
CURRENT LIABILITIES AND PROVISIONS:		A. CURRENT ASSETS	
Sundry Creditors	918348.00	Cash and Bank Balances	51428543.16
Sundry Credit Balances	3441073.00		
Security Deposits Payable	614215.00	B. LOANS AND ADVANCES:	
Expenses Payable	<u>728936.00</u>	Sundry Advances (Recoverable in cash or Kind or for value to be received):	
		- Advance against work in Process	1175008.00
		- Other Advances	<u>1922711.00</u>
		Advances to suppliers	13362.00
		Security Deposits	196608.00
		Contract amount Receivable	426852.00
		Tax Deducted at Source A.Y 2020-21	<u>391916.00</u>
			4126457.00
TOTAL (Rs.)	213130049.13	TOTAL (Rs.)	213130049.13


Temple Officer
Temple Trust, Trilokpur (H.P.)
DDU.


Assistant Commissioner

AUDITOR'S REPORT

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: **DECEMBER 29, 2020**

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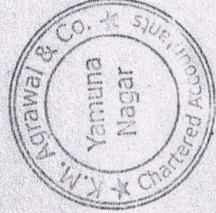
**SHREE MAHAMAYA BAL SUNDRI JI TRILOKPUR TEMPLE TRUST, TRILOKPUR,
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2020**

PARTICULARS	AMOUNT (Rs.)	PARTICULARS	AMOUNT (Rs.)
To Salaries and Wages		By Income from Offerings at various temples	49495202.00
" PF & Administrative Charges		Donations Received:	
" Earned Leave Encashment		- Online Donations	570183.00
" Printing and Stationary		- Donation for Goshala	42963.00
" Mela Expenses		- Donation through POS Machine	89688.82
" Postage and Courier		- Donation for Bhawan Nirman	598403.00
" Electricity Expenses		- Donations on Counter	15705190.00
" Generator Running and Maintenance		Receipts on account of Daily Bhandara:	17006427.82
" Telephone Expenses		- Bhandara Hall Booking	3893860.00
" Electric Repair and Maintenance		- Daily Bhandara Membership Fees	3239431.00
" Audit Fees		Receipt from:	
" Staff and Labour Welfare		- Dharamshala	507890.00
" Travelling Expenses		- Yatri Niwas	2587645.00
" Building Repair and Maintenance		Ground Rent Receipts	3095535.00
" Repair and Maintenance		Sale of Donated Goods	407000.00
" Vehicle Running & Maintenance		Interest Received:	4341120.00
" Insurance of Temple Premises		- On Saving Fund A/cs with Banks	490761.00
" Bhandara Expenses		- On FDRs	3264408.00
" Expenses on Kanya Vivah Yojna		- On Interest from LIC	1081214.45
" Expenses on Charitable Activities		- On Flexi Account with HP State Coop. Bank	440402.00
" Pooja and Yagna Expenses		- On Interest on Staff Loan	148716.00
" Village Development Expenses		- On Flexi Account with HDFC	5425501.45
" Bank Charges		Recoveries as per LAD audit	49964.00
" LIC Charges		Rent of ATM In Sarai with HDFC	57750.00
" Miscellaneous Expenses		Rent of Staff Quarters	32376.00
" Legal and Professional Charges		Miscellaneous Receipts	45953.00
" Plantation Expenses		EXCESS OF EXPENDITURE OVER INCOME	38626483.95
" Internal Audit Expenses			
" Gauvansh Expenses			
" Goshala Expenses			
" Advertisement and Publicity			
" Depreciation on Fixed Assets			
TOTAL (Rs.)	125716604.22	TOTAL (Rs.)	125716604.22

Assistant Manager (Accounts)

Temple Officer
Trilokpur (H) Commissioner

Assistant Commissioner



As per our report at the foot of the Balance Sheet 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: DECEMBER 29, 2020

AUDITOR'S REPORT

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SHREE MAHAMAYA BALA SUNDRIJI TRILOKPUR TEMPLE TRUST, TRILOKPUR
YEAR ENDED MARCH 31,2020

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LIST OF SUNDRY CREDITORS:

AMOUNT(Rs.)

M/s Guru Enterprises Naraingarh	2262.00
HP GIC, Solan	596061.00
Geeta Ram Pujari (LIC Payable)	30821.00
M/s Perfect Satellite Service- Cable	59850.00
„ Poswal Indane Gramin Vitrak Kheri	90261.00
Sh. Prem Singh Sweeper- Lic	25829.00
„ Rajeev Kr. Sewal Contractor	12335.00
„ Rakesh Kumar Contractor	2262.00
M/s J.B Security Pvt. Ltd	56862.00
M/s R.K Trading Co. Nahan	2244.00
„ Sanjay Contractor Trilokpur	16216.00
„ Shakeel Ahmd. Contractor	10000.00
„ Suresh Kumar Contractor Trilokpur	2983.00
„ Tarun Kumar Contractor	10362.00
TOTAL(Rs.)	918348.00

LIST OF SECURITY DEPOSIT PAYABLE:

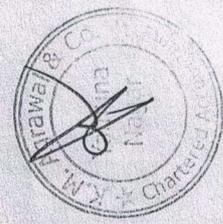
AMOUNT(Rs.)

Sh. Ajay Thakur	10000.00
„ A.K.P Ent. Safai Contract.	50000.00
„ Brijmohan Ambala	5000.00
„ Bhupinder Kumar	10000.00
„ Dharambeer Contractor	2500.00
„ Deepak Kumar Contractor (Material)	24932.00
„ Gaurav Goyal	20308.00
„ Gurpreet Singh	10000.00
„ Jagpreet Singh	25000.00
„ JB Securities Pvt Ltd	50000.00
„ Star World Steel Chandigarh	10000.00
„ Panchtantra Environment	50000.00
Sh Rajinder, Contractor	5000.00
„ Ravinder Kumar S/o Laxmi Chand	50000.00
„ Ravinder Kumar S/o Laxmi Ram Pal	50000.00
„ Ravinder Singh Jaswal	25000.00
„ Saddam Hussain Contractor	5000.00
„ Sainik Securities and Allied	50000.00
„ Shishupal Contractor	50000.00
„ Sunil, Contractor	2000.00
„ Tarun Kumar Contractor	24475.00
„ Thakur Communication	25000.00
„ Virender S/o Shishupal Contract.	50000.00
„ Vivek Trading Co.	10000.00
TOTAL(Rs.)	614215.00



**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, 2020**

PARTICULARS	RATE OF DEPRECIATION		W.D.V.AS ON 01.04.2019		ASSETS PUT TO USE FOR MORE THAN 179 DAYS		ASSETS PUT TO USE FOR LESS THAN 180 DAYS		SALES/ADJUSTMENT	TOTAL	DEPRECIATION FOR THE YEAR	W.D.V.AS ON 31.03.2020
	0%	10%	0.00	0.00	0.00	0.00	0.00	0.00				
Land and Land Development	0%		24270656.00	0.00	0.00	0.00	0.00	0.00	0.00	24270656.00	0.00	24270656.00
Building	10%		82876384.00	0.00	255482.00	0.00	0.00	0.00	0.00	83131866.00	8300413.00	74831453.00
Furniture and Fixture	10%		6139657.00	50977.00	93800.00	0.00	0.00	0.00	0.00	6284434.00	623753.00	5660681.00
Generator	10%		1005744.00	0.00	0.00	0.00	0.00	0.00	0.00	1005744.00	100574.00	905170.00
Beddings	10%		0.00	298942.00	0.00	0.00	0.00	0.00	0.00	298942.00	29894.00	269048.00
Tubewell	10%		286852.00	0.00	0.00	0.00	0.00	0.00	0.00	286852.00	28685.00	258167.00
Miscellaneous Fixed Asset	10%		8585511.00	107000.00	381380.00	0.00	0.00	0.00	0.00	9073891.00	888320.00	8185571.00
Vehicles	15%		914198.00	0.00	0.00	0.00	0.00	0.00	0.00	914198.00	137130.00	777068.00
Computers	40%		33574.00	0.00	0.00	0.00	0.00	0.00	0.00	33574.00	13430.00	20144.00
Statues of Deities	10%		52389.00	0.00	0.00	0.00	0.00	0.00	0.00	52389.00	5239.00	47150.00
Tools and Equipments	10%		114101.00	15458.00	17700.00	0.00	0.00	0.00	0.00	147259.00	13841.00	133418.00
Electricals Fitting and Equipments	10%		2108723.00	257140.00	272788.00	0.00	0.00	0.00	0.00	2638651.00	250226.00	2388425.00
Utensils	10%		20535.00	22280.00	0.00	0.00	0.00	0.00	0.00	42815.00	4282.00	38533.00
Building and Construction:												
- Vriddh Aashram	0%			33977.00	667124.00	0.00	0.00	0.00	0.00	701101.00	0.00	701101.00
- Canopy shed U/c at Trilokpur	0%		17480502.00	0.00	0.00	0.00	0.00	0.00	0.00	17480502.00	0.00	17480502.00
- Construction Material	0%		3666652.00	3846.00	35857.00	0.00	0.00	0.00	0.00	3706355.00	0.00	3706355.00
TOTAL (Rs.)			147555478.00	789620.00	1724131.00	0.00	0.00	0.00	0.00	150069229.00	10395787.00	139673442.00



SHREE MAHAMAYA BALA SUNDRIJI TRILOKPUR TEMPLE TRUST, TRILOKPUR
YEAR ENDED MARCH 31,2020

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LIST OF SUNDRY CREDIT BALANCES:

AMOUNT(Rs.)

Asst. Manager Accounts	15068.00
Ranveer, Counter Recovery	840.00
Savita Rani, Adv Pay	1100.00
Renuka Development Board	25213.00

Government Deposit Work:

Receipts:

Dy. Director DRDA (For Toilets)	720000.00
Grant from National Science Centre for LED/ CCTV etc.	2974747.00
Grant for Tourism Deptt	50000.00
	<u>3744747.00</u>

Less: Payments:

Astt Engr. (Deposit Works)	140000.00
A.E. Temple (Government Deposit Works)	45918.00
Asst. Engr. Deposit Work (Housing Board Etc)	159977.00
	345895.00
	<u>3398852.00</u>
TOTAL(Rs.)	<u>3441073.00</u>

LIST OF EXPENSES PAYABLE:

AMOUNT(Rs.)

Labour Cess	117675.00
GST TDS @ 2%	8334.00
EPF	417922.00
TDS	62732.00
M/s K.M.Agrawal & Co.	62400.00
Voluntary Group Saving Linked Insurance	59873.00
	<u>728936.00</u>
TOTAL(Rs.)	<u>728936.00</u>

LIST OF CASH & BANK BALANCES:

AMOUNT(Rs.)

HDFC Bank Ltd. - A/c No.50100120632480	23765.30
HDFC A/C No. 17381450000013	225020.70
FDR With HPSCB A/c No. 56930301004	20000000.00
Add: Interest Accrued	<u>2344192.00</u>
Punjab National Bank Kala Amb S/F A/c No. 4503000100000018	22344192.00
Punjab National Bank Kala Amb S/F A/c No. 4503000100000018 - Sweep A/c	344557.74
Punjab National Bank Kala A/c No. 0356000101776062	40000.00
H.P State Cooperative Bank Ltd Trilokpur - Flexi A/c 56930400993	92575.00
H.P State Cooperative Bank Ltd Trilokpur A/c No. 0001	2520413.00
State Bank of India Nahan A/c No. 11128708610	5357.10
State Bank of India POS Machine A/c No. 38909961938	82917.70
HP State Coop Bank A/c No. 56910103016	89169.62
FDR With HPSCB A/c No. 56930300714	6882247.00
Cash in hand	17974448.00
	803880.00
TOTAL(Rs.)	<u>51428543.16</u>



SHREE MAHAMAYA BALA SUNDRIJI TRILOKPUR TEMPLE TRUST, TRILOKPUR
YEAR ENDED MARCH 31,2020

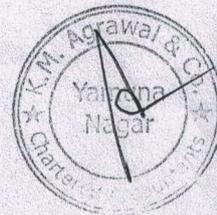
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LIST OF ADVANCE AGAINST WORK IN PROCESS

	<u>AMOUNT(Rs.)</u>
Secretary SPCA (Gaushala)	50000.00
Himalaya Elevator	136880.00
Himuraja P.O Advance	864000.00
Shimon Steel Fabrication	54636.00
Shishupal S/o Sh. Jeet Ram Contractor	69492.00
TOTAL(Rs.)	<u>1175008.00</u>

LIST OF SUNDRY ADVANCES:

	<u>AMOUNT(Rs.)</u>
A.E Imprest	561.00
Anbu Laser Advertising	35000.00
Asstt. Manager Temple	66581.00
Asstt Engn. Himuda Adv	10000.00
BDO Nahan	200000.00
Sh. Braham Dutt Advnce (Housing)	377184.00
,, Braham Dutt- Vehicle	11608.00
,, Chandan Singh, Supervisor	700.00
CMO ADV Mela Mediciehe	10000.00
Sh. Dhanbir Singh - Housing Loan	45176.00
Sh. Dharamveer - Safai Karmi	189002.00
Durga singh - Chowkidar	2410.00
E- Governance Society	14375.00
Incharge Museum	970.00
JE Imprest Account Site Work	5600.00
JE (Civil) - Imprest	7400.00
Kush Handi Crafts Kala Amb	4920.00
Lion Services Recoverable	28169.00
Narender Kumar Cont.	226.00
Naresh Mason	674.00
Pawan Kumar Tank Work	17283.00
Ranbeer Chowkidar	2850.00
Rasidi Dan Incharge	4330.00
Sarai Receptionist Recoveries	10.00
Smt.Savita Sharma, Jr.Asstt. Advance against Basic Pay	168349.00
Shahin Baig , A.E Civil , TTT	175025.00
SOK SDM Office Nahan	46000.00
Smt. Sushma Sr. Astt (Housing Advance)	490658.00
Sh.Ved Parkash, Pujari, TTT	1000.00
Amount recoverable from HDFC Bank against ATM	6650.00
TOTAL(Rs.)	<u>1922711.00</u>



SHREE MAHAMAYA BALA SUNDRIJI TRILOKPUR TEMPLE TRUST, TRILOKPUR
YEAR ENDED MARCH 31,2020

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LIST OF ADVANCES TO SUPPLIERS:

Himfed Limited Nahan

TOTAL(Rs.)

AMOUNT(Rs.)

13362.00

13362.00

LIST OF SECURITY DEPOSITS

Electricity

Telephone

Gas Cylinder

TOTAL(Rs.)

AMOUNT(Rs.)

164513.00

1095.00

31000.00

196608.00

LIST OF CONTRACT AMOUNT RECEIVABLE

Sh. Balwant Singh - Shiva Temple (2005-06)

„ Rajinder Singh - Miscellaneous Devtan (2005-06)

„ Roshan Lal - Kali Mata (2005-06)

„ Karam Singh - Shiv temple (2004-05)

TOTAL(Rs.)

AMOUNT(Rs.)

49702.00

60150.00

231000.00

86000.00

426852.00

