

**FORM NO. 10B**

[See rule 17B]

**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 BALASUNDRIJI TRILOKPUR TEMPLE TRUST [name of the trust or institution] PAN AACTS9233M as at 31/03/2022 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said Trust or institution. 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. In our opinion, proper books of account have been kept by the head office and the branches of the above named trust visited by us 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, subject to the comments given below:

**NIL**

In our opinion and to the best of our information, and according to information given to us, 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 at 31/03/2022
- (ii) the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2022

The prescribed particulars are annexed hereto.



Date : 27/09/2022  
Place : YAMUNA NAGAR

For K.M.AGRawal & CO.  
Chartered Accountants

*Ravinder Agrawal*  
RAVINDER AGRAWAL  
(PARTNER)

M. No. : 088390

FRN : 0001591N

359-A, KRISHNA COLONY, YAMUNA NAGAR-  
135001 HARYANA

**ANNEXURE**  
**STATEMENT OF PARTICULARS**  
**I. 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	60401861
2.	Whether the trust 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	No
3.	Amount of income <b>Finally set apart</b> for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust <b>wholly</b> for such purposes.	9513826
4.	Amount of income eligible for exemption under section 11(1)(c) (Give details)	No
	<i>Details</i>	<i>Amount</i>
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)	0
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(1B) ? If so, the details thereof	Not Applicable
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-	
	(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	No
	(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	No
	(c) has not been utilised 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 details thereof	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 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	<b>No</b>	
	<i>Details</i>	<i>Amount</i>	<i>Rate of Interest Charged</i>
			<i>Nature of Security, if any</i>
2.	Whether any land, building or other property of the trust 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	<b>No</b>	
	<i>Details of Property</i>		<i>Amount of rent or compensation charged</i>
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	<b>No</b>	
	<i>Details</i>		<i>Amount</i>
4.	Whether the services of the trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any	<b>No</b>	
	<i>Details</i>		<i>Amount of Remuneration/ Compensation</i>
5.	Whether any share, security or other property was purchased by or on behalf of the trust during the previous year from any such person? If so, give details thereof together with the consideration paid	<b>No</b>	
	<i>Details</i>		<i>Amount of Consideration Paid</i>
6.	Whether any share, security or other property was sold by or on behalf of the trust during the previous year to any such person? If so, give details thereof together with the consideration received	<b>No</b>	
	<i>Details</i>		<i>Amount of Consideration Received</i>
7.	Whether any income or property of the trust 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	<b>No</b>	
	<i>Details</i>		<i>Income or value of property diverted</i>
8.	Whether the income or property of the trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details	<b>No</b>	
	<i>Details</i>		<i>Amount</i>



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

Sl 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
Total			Nil	Nil	



Date : 27/09/2022  
Place : YAMUNA NAGAR

For K.M.AGRawal & CO.  
Chartered Accountants

*(Signature)*  
RAVINDER AGRAWAL  
(PARTNER)  
M. No. : 088390  
FRN : 0001591N  
359-A, KRISHNA COLONY, YAMUNA NAGAR-135001  
HARYANA

<u>LIABILITIES</u>	<u>AMOUNT(Rs.)</u>		<u>ASSETS</u>	<u>AMOUNT(Rs.)</u>
<b>CORPUS FUND</b>				
Balance as on April 01, 2021	189841567.43		<b>FIXED ASSETS:</b>	
Add: Excess of Income over Expenditure	6934338.27	196775905.70	As per schedule annexed	125143270.00
<b>CURRENT LIABILITIES AND PROVISIONS:</b>				
Sundry Creditors	1019593.00		<b>INVESTMENT :</b>	
Sundry Credit Balances	3899750.00		Gratuity Provision with LIC	20552807.30
Security Deposits Payable	320308.00		<b>CURRENT ASSETS, LOANS AND ADVANCES:</b>	
Expenses Payable	164287.00	5403938.00	<b>A. CURRENT ASSETS</b>	
			Cash and Bank Balances	35723616.40
			<b>B. LOANS AND ADVANCES:</b>	
			Sundry Advances ( Recoverable in cash or Kind or for value to be received):	
			- Advance against work in Process	11163886.00
			- Other Advances	7353071.00
			Advances to suppliers	18516957.00
			Security Deposits	122576.00
			Contract amount Receivable	234908.00
			Tax Deducted at Source A.Y 2021-22	426852.00
				58857.00
				19360150.00
<b>TOTAL(Rs.)</b>	<b>202179843.70</b>		<b>TOTAL(Rs.)</b>	<b>202179843.70</b>

*[Signature]*  
Assistant Manager (Accounts)

22/01/2023

Temple Officer(DDO)

*[Signature]*  
Joint Commissioner (Temple)

*[Signature]*  
Commissioner (Temple)

**AUDITOR'S REPORT**

As per our separate report of even date.

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

*[Signature]*  
**(CA.RAVINDER AGRawal)**  
PARTNER

Memebership No.: **088390**



PLACE: **YAMUNA NAGAR**  
DATED: **SEPTEMBER 27, 2022**

PARTICULARS	AMOUNT(Rs.)	PARTICULARS	AMOUNT(Rs.)
To Salaries and Wages	34408129.00	By Income from Offerings at various temples	42873980.00
.. PF & Administrative Charges	1018253.00	.. Donations Received:	
.. Earned Leave Encashment	130822.00	- Online Donations	1910635.09
.. Gratuity	491222.00	- Donation for Goshala	21752.00
.. Printing and Stationary	40147.00	- Donation for Bhawan Nirman	1128801.00
.. Mela Expenses	3070197.00	- Donations on Counter	10767260.00
.. Electricity Expenses	1506573.00	.. Receipts on account of Daily Bhandara:	
.. Generator Running and Maintenance	189126.00	- Bhandara Hall Booking	1391500.00
.. Telephone Expenses	6009.00	- Daily Bhandara Memebership Fees	2615936.00
.. Electric Repair and Maintenance	364468.00	.. Receipt from:	
.. Bank Charges	10107.90	- Dharamshala	142170.00
.. Fees & Taxes	2706.00	- Sangrhalya	121560.00
.. Staff and Labour Welfare	290609.00	- Yatri Niwas	774290.00
.. Travelling Expenses	41661.00	.. Interest Received:	
.. Building Repair and Maintenance	1173274.00	- On Saving Fund A/cs with Banks	582511.00
.. Repair and Maintenance	2742036.00	- On FDRs	588555.00
.. Vehicle Running & Maintenance	871642.11	- On Interest from LIC	1445981.96
.. Insurance of Temple Premises	445789.00	- On Interest on Staff Loan	137516.00
.. Bhandara Expenses	1633515.00	.. Sale of Donated Goods	2754563.96
.. Donations to Religious Institutions	2050000.00	.. Sale of Scrap Material	2167772.00
.. Pooja and Yagna Expenses	377498.00	.. Receipts on account of Parking Auction	1345015.00
.. Village Development Expenses	1989000.00	.. Recoveries by LAD	720000.00
.. Interest paid to Others	268.00	.. Rent of ATM In Saral with HDFC	575982.00
.. LIC Charges	185628.77	.. Rent of Staff Quarters	24200.00
.. Miscellaneous Expenses	76662.00	.. Miscellaneous Receipts	48554.00
.. Legal and Professional Charges	161967.00	.. Short & Excess Recoveries	531660.00
.. Plantation Expenses	14465.00		56.00
.. Goshala Expenses	720000.00		
.. Advertisement and Publicity	307188.00		
.. Depreciation on Fixed Assets	8662386.00		
.. EXCESS OF INCOME OVER EXPENDITURE	6934338.27		
<b>TOTAL(Rs.)</b>	<b>69915687.05</b>	<b>TOTAL(Rs.)</b>	<b>69915687.05</b>

Assistant Manager (Accounts)

22/01/2023

Temple Officer(DDO)

24/1/2023

Joint Commissioner (Temple)

Commissioner(Temple)

**AUDITOR'S REPORT**

As per our report at the foot of the Balance Sheet of even date.



PLACE: YAMUNA NAGAR  
DATED: SEPTEMBER 27, 2022

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

**SHREE MAHAMAYA BALA SUNDRIJI TRILOKPUR TEMPLE TRUST, TRILOKPUR**  
**YEAR ENDED MARCH 31, 2022**

**LIST OF SUNDRY CREDITORS:**

	<b><u>AMOUNT(Rs.)</u></b>
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
Sh. Prem Singh Sweeper- Lic	25829.00
" Jainder Singh Retd. KanooNGO	8090.00
" Rajeev Kr. Sewal Contractor	23177.00
" J.B Security Pvt. Ltd	56862.00
M/s R.K Trading Co. Nahan	2244.00
" Sanjay Contractor Trilokpur	24190.00
" Secretary SPCA (Gaushala)	75000.00
" Shayam Group, Balmiki Basti	944.00
" Sirmour Filling Station	78202.00
" Suresh Kumar Contractor Trilokpur	2983.00
" Tarun Kumar Contractor	10462.00
" Thakur Communication	21300.00
" Yogesh Raj, Contractor	1316.00
<b>TOTAL(Rs.)</b>	<b><u>1019593.00</u></b>

**LIST OF SECURITY DEPOSIT PAYABLE:**

	<b><u>AMOUNT(Rs.)</u></b>
M/s. Arihant Electricals	25000.00
" A.K. Infotech - CCTV Contractor	25000.00
" Himalaya Elevator	15000.00
" Star World Steel, Chandigarh	10000.00
Sh. Brijmohan Ambala	5000.00
" Gaurav Goyal	20308.00
" Gulshan Kumar Pehwa	25000.00
" Gurpreet Singh	10000.00
" Hemant Yadav, Kurukshetra	25000.00
" Narender Kumar (Tent Works)	25000.00
" Rajinder, Contractor	5000.00
" Sanjeev Kumar Labour Contractor	10000.00
" Tarsem (Jai Bhagwan)	20000.00
" Vicky - Safai Contractor	50000.00
" Virender S/o Shishupal Contract.	50000.00
<b>TOTAL(Rs.)</b>	<b><u>320308.00</u></b>

**LIST OF SUNDRY CREDIT BALANCES:**

JE Imprest Account - Site Work Advance	50.00
Ranveer, Counter Recovery	1840.00
Savita Rani, Adv Pay	1100.00
Savita Rani, Jr. Asst. Adv Housing	25224.00
Shahin Beg Asst. Engineer Civil	51576.00
Renuka Development Board	25213.00
<b><u>Government Deposit Work:</u></b>	
<b><u>Receipts:</u></b>	
Dy. Director DRDA (For Toilets)	72000.00
Grant from National Science Centre for LEDs	2974747.00
Grant for Tourism Deptt	100000.00
<b>TOTAL(Rs.)</b>	<b><u>3794747.00</u></b>
	<b><u>3899750.00</u></b>

**AMOUNT(Rs.)**

72000.00  
 2974747.00  
 100000.00

3794747.00  
 3899750.00



*Handwritten signature and date: 24/1/2022*

**SHREE MAHAMAYA BALA SUNDRIJI TRILOKPUR TEMPLE TRUST, TRILOKPUR**  
**YEAR ENDED MARCH 31, 2022**

**LIST OF EXPENSES PAYABLE:**

EPF	
TDS	
TDS on GST	
Labour Cess	
M's K.M Agrawal & Co.	
Group Saving Linked Insurance (Policy No. 338648)	
<b>TOTAL(Rs.)</b>	

**AMOUNT(Rs.)**

860.00
1091.00
33362.00
16877.00
62400.00
49697.00
<b>164287.00</b>

**LIST OF CASH & BANK BALANCES:**

HDFC Bank Ltd. - A/c No.50100120632480 (Dormant)
HDFC A/C No. 17381450000013
Punjab National Bank Kala Amb S/F A/c No. 4503000100000018
Punjab National Bank Kala A/c No. 0356000101776062
H.P State Cooperative Bank Ltd Trilokpur A/c No. 0001
State Bank of India Nahan A/c No. 11128708610
State Bank of India POS Machine A/c No. 38909961938
HP State Coop Bank A/c No. 56910103016
FDR With HPSCB A/c No. 56930300714
Coins in Double Lock Strong Room TTT
<b>TOTAL(Rs.)</b>

**AMOUNT(Rs.)**

25539.60
581976.70
154967.28
45333.00
3806807.24
1122590.33
110548.25
7313833.00
23561741.00
280.00
<b>36723616.40</b>

**LIST OF ADVANCE AGAINST WORK IN PROCESS**

Himuraja P.O Advance
XEN IPH Deposit Work
Asst Engr. (Deposit Works)
A.E. Temple (Government Deposit Works)
Asst. Engr. Deposit Work ( Housing Board Etc)
<b>TOTAL(Rs.)</b>

**AMOUNT(Rs.)**

864000.00
10000000.00
93991.00
45918.00
159977.00
<b>11163886.00</b>

**LIST OF SUNDRY ADVANCES:**

Income Tax under Appeal
Income Tax Refundable A.Y. 2020-21
LIC Naresh Chand Security Guard
AE Imprest - Advance
Anbu Laser Advertising
Anil Traders, Nahan
Arun Electricals, Nahan
DC Office (For Tehsildar Office)
Asstt. Manager Temple
Asstt. Manager Accounts
Asstt Engr. Himuda Adv
BDO Nahan
CMO ADV Mela Mediciene
Dogers & Co., Nahan
E- Governance Society
Covid-19 Expenses Recoverable from Government
JE (Civil) - Imprest
Kush Handi Crafts Kala Amb
Lion Services Recoverable
Sh. Manish Contractor, Trilokpur

**AMOUNT(Rs.)**

4196000.00
77142.00
36867.00
40000.00
35000.00
27459.00
52000.00
85000.00
34303.00
40000.00
10000.00
200000.00
10000.00
301.00
14375.00
973063.00
2556.00
4920.00
28169.00
7150.00



**SHREE MAHAMAYA BALA SUNDRIJI TRILOKPUR TEMPLE TRUST, TRILOKPUR**  
**YEAR ENDED MARCH 31, 2022**

Narender Kumar Cont.	226.00
Pawan Kumar Tank Work	17283.00
Sh. Narender Kumar Contractor	25000.00
Subhash Chand Contractor	25000.00
Shimon Steel Fabrication	60636.00
Shishupal S/o Sh. Jeet Ram Contractor	69492.00
SOK SDM Office Nahan	46000.00
Sh. Virender, Safai Contractor	1580.00
Saddam Hussain Contractor	30539.00
Amount recoverable from HDFC Bank against ATM	6650.00

**Staff Advances:**

Sh. Braham Dutt Advnce (Housing)	301218.00
Braham Dutt- Vehicle	5908.00
Chaman Lal Mason	1528.00
Chandan Singh, Supervisor	700.00
Sh. Dhanbir Singh - Housing Loan	26935.00
Sh. Dharamveer - Safai Karmi	147369.00
Durga Singh - Chowkidar	2410.00
Incharge Museum	970.00
Jagat Singh Chowkidar	421.00
Naresh Mason	674.00
Ranbeer Chowkidar	2850.00
Rasidi Dan Incharge	2525.00
Smt.Savita Sharma, Jr.Asstt. Advance against Basic Pay	143125.00
Shahin Baig , A.E Civil , TTT	137837.00
Smt. Sushma Sr. Astt (Housing Advance)	420890.00
Sh.Ved Parkash, Pujari, TTT	1000.00
<b>TOTAL(Rs.)</b>	<b>1196360.00</b>
	<b>7353071.00</b>

**LIST OF ADVANCES TO SUPPLIERS:**

Himfed Limited Nahan	13362.00
Poswal Indane Gramin Vitrak Kheri	15021.00
Sahil Machinery	1000.00
Sandeep Electronics	89700.00
Skypack India Pvt Ltd.	3493.00
<b>TOTAL(Rs.)</b>	<b>122576.00</b>

**LIST OF SECURITY DEPOSITS**

Electricity	164513.00
Electricity Meters	13300.00
Telephone	1095.00
Yadav Electric Works	25000.00
Gas Cylinder	31000.00
<b>TOTAL(Rs.)</b>	<b>234908.00</b>

**LIST OF CONTRACT AMOUNT RECEIVABLE**

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
<b>TOTAL(Rs.)</b>	<b>426852.00</b>



**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, 2022**

PARTICULARS	RATE OF DEPRECIATION		W.D.V.AS ON ASSETS PUT TO USE FOR		TOTAL	DEPRECIATION FOR THE YEAR		W.D.V.AS ON 31.03.2022
	01.04.2021	180 DAYS	MORE THAN 179 DAYS	LESS THAN 180 DAYS		FOR THE YEAR	31.03.2022	
Land and Land Development	0%	0.00	0.00	0.00	25539836.00	0.00	0.00	25539836.00
Building	10%	68014354.00	0.00	0.00	68014354.00	6801435.00	6801435.00	61212919.00
Furniture and Fixture	10%	5111711.00	8800.00	0.00	5120511.00	512051.00	512051.00	4508460.00
Generator	10%	814653.00	0.00	0.00	814653.00	81465.00	81465.00	733188.00
Beddings	10%	242143.00	0.00	0.00	242143.00	24214.00	24214.00	217929.00
Tubewell	10%	232350.00	0.00	0.00	232350.00	23235.00	23235.00	209115.00
Miscellaneous Fixed Asset	10%	7367014.00	0.00	0.00	7367014.00	736701.00	736701.00	6630313.00
Vehicles	15%	660508.00	0.00	0.00	660508.00	99076.00	99076.00	561432.00
Computers	40%	271607.00	0.00	0.00	271607.00	108643.00	108643.00	162964.00
Statues of Deities	10%	42435.00	0.00	0.00	42435.00	4244.00	4244.00	38191.00
Tools and Equipments	10%	128572.00	27140.00	0.00	155712.00	15571.00	15571.00	140141.00
Electricals Fitting and Equipments	10%	2317733.00	109929.00	174379.00	2602041.00	251485.00	251485.00	2350556.00
Utensils	10%	42663.00	0.00	0.00	42663.00	4266.00	4266.00	38397.00
Building and Construction:								
- Boundary Wall (New Bhandara Ground)	0%	510174.00	0.00	0.00	510174.00	0.00	0.00	510174.00
- Canopy shed U/c at Triokpur	0%	17480502.00	0.00	0.00	17480502.00	0.00	0.00	17480502.00
- Lift	0%	236819.00	770779.00	0.00	1007598.00	0.00	0.00	1007598.00
- Construction Material	0%	3701555.00	0.00	0.00	3701555.00	0.00	0.00	3701555.00
<b>TOTAL (Rs.)</b>		<b>132714629.00</b>	<b>916648.00</b>	<b>174379.00</b>	<b>133805656.00</b>	<b>8662386.00</b>	<b>8662386.00</b>	<b>125143270.00</b>

