

OFFICE OF THE COMMISSIONER (TEMPLE) CUM DEPUTY COMMISSIONER

SIRMAUR AT NAHAN

No. TTT/MISC./2026

Dated ,Nahan

26 August 2026

OFFICE ORDER

In compliance of the directions received from the Chief Commissioner Temple-cum-Secretary (Language Art & Culture Department) to the Govt. of H.P. vide letter number LCD-B(15)-13/2025 dated 10-07-2026 , regarding advisory/instructions for strengthening security, transparency and accountability in the Temple Trust. On the basis of above instructions, the standard operating procedure for the Shri Mahamaya Balasundri Ji Temple Trust Trilokpur shall be as under :-

STANDARD OPERATING PROCEDURE(SOP) FOR HANDLING OF CASH AND OTHER OFFERINGS

1. Security of Offerings (Dan Patras/Hundis/Donation Boxes)

- a) All donation boxes shall be tamper-proof and securely fixed, for which the box shall be sealed duly signed by the members of the Counting Committee present in the counting.
- b) Each donation box shall have a unique identification number for which a register shall be maintained having information of donations boxes opened or sent for further installation at the concerned place.
- c) Access to keys shall be under a dual-lock or multi-key system with proper custody records. For this purpose , a keyboard with locker having double lock shall be installed in the Counting room. In order to operate said keys , one set of key shall be in the charge of Temple Incharge and other one shall be in the charge of Assistant Manager(Accounts).
- d) Any replacement or repair of donation boxes shall be properly documented.

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2. Opening and Counting of Offerings

(i) Donation boxes shall be opened only on scheduled dates duly approved by the Joint Commissioner Temple cum SDM Nahan for which a Committee is hereby constituted consisting of followings:

a) Temple Officer cum Tehsildar Nahan	Chairman
b) Assistant Controller (HPFAS)TTT	Member
d) Incharge Temple	Counting Incharge
e) Assistant Manager (Accounts)	Member
f) Non-official Trustee (any two)	Member

The Joint Commissioner Temple shall appoint other officials of the Temple Trust or borrowed from other Agencies or Department for counting as and when required. The Counting process will take place at least 10 days per month or as deemed fit. It will be mandatory to seek orders from the Joint Commissioner to open the counting hall on monthly basis.

(ii) The counting room shall remain under CCTV surveillance to ensure security and transparency; the Incharge Temple will determine the proper recording of CCTV installed in counting hall and recording shall be kept for at least 180 days.

(iii) Counting room and access to the counting room should be secured. For this purpose, the Incharge Temple is authorized to open and close the Counting room as per instructions of the Competent Authority in the presence of security officials and one non-official Trustee. Besides this, it must be ensured that after closing the counting room, the lock should be properly sealed with signature of above members and sealed with sealing wax.

(iv) With a view to ensure proper security of precious offerings, the double locked chest shall be opened in the presence of one security official, one non-official Trustee. The Incharge Temple and Assistant Manager (Accounts) will be joint custodians of keys of said double lock chest.

(v) In order to open double lock strong room, proper order should be taken from the Joint Commissioner Temple as and when required and to open the procedure mentioned above (iv) must be ensured.

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3. CCTV Surveillance:

1. High-resolution CCTV cameras (preferably those which record voice also and which have night vision facility) shall cover all important and relevant spaces. CCTVs should also cover, other places; the corridors, entries and exits too.

a) Temple(s) entrances and exits exist in the periphery of the Temple complex at Trilokpur.

b) Sanctum surroundings (without disturbing religious practices);

c) Donation boxes;

d) Counting rooms;

e) Strong room;

f) Jewellery storage area

g) All cash reception counters

h) storerooms

i) All Temples in the campus

j) Reception counters of Yatri Niwas, Yatri Bhawan, Museum and old Dharamshala.

2. CCTV footage shall be retained for a minimum period of 180 days. Possibility of permanent cloud storage by hiring safe digital space may also be explored.

3. Regular checks shall be carried out to ensure uninterrupted functioning of cameras by the Incharge /Security personnel.

4. Deposit of Cash

1. Cash shall be deposited in the designated bank account within one working day after counting.

2. Large cash balances shall not be retained in Temple premises except under exceptional circumstances with written approval of the authorities.

3. Too many bank accounts should be avoided. Preferably a single bank account should be used. Needless to say, that best interest rates should be negotiated with the banks.

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5. Accounting and Record Keeping

1. Every receipt of cash, jewellery, gold, silver and other valuables shall be properly entered in registers and digital records.
2. Separate registers shall be maintained for:
 - a) Cash offerings;
 - b) gold and silver ornaments;
 - c) valuable articles;
 - d) foreign currency;
 - e) Donations in kind.
3. Digital accounting software shall be adopted wherever feasible.

6. Inventory of Valuables

1. A complete inventory of ornaments and valuables shall be prepared and updated periodically.
2. Physical verification shall be conducted every quarter.
3. Annual verification shall be undertaken by a committee nominated by the Government.

7. Audit

1. Monthly internal verification shall be conducted by the Temple Officer.
2. Annual statutory audit shall be completed within the prescribed time.
3. Surprise inspections and audits may be conducted by the Department or District Administration.

8. Access Control

1. Only authorised personnel shall have access to counting rooms and strong rooms.
2. Entry shall be recorded through visitor registers and biometric attendance wherever available.
3. Staff handling cash shall not carry bags, mobile phones or personal belongings inside the counting room. Besides above, the employees deputed at cash counters in main Temple ,

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museum, YariNiwas, YariBhawan and old Dharamshala shall not be allowed to carry their personal cash during execution of their duties.

9. Rotation of Staff

1. Personnel handling cash and valuables shall be rotated periodically. For implementation of transparency, employees posted at cash handling seats shall be replaced automatically after period of six months and ensure handing over of charge accordingly.
2. No individual shall continuously perform donations counting duties beyond the prescribed period.

10. Background Verification

1. Police verification of employees engaged in handling cash and valuables shall be ensured. The employees engaged in counting and cash handling shall produce character certificate issued by the Executive Magistrate.
2. Contractual agencies, if engaged, shall also comply with verification requirements. No private members, volunteers and servants of contractual agencies shall be allowed.

11. Strong Security Room

1. Strong rooms shall have double-lock arrangements.
2. Access shall require the presence of at least two authorized officers. For this purpose, Assistant Manager(Accounts) and Incharge Temple shall be the joint custodian of strong room.
3. Adequate alarm systems and fire safety equipment shall be installed.

12. Digital Donations

1. Devotees shall be encouraged to make donations through UPI, QR Codes, POS machines and online banking.
2. All digital transactions shall be directly credited into the official Temple Trust's bank Account.

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13. Transparency

1. Annual audited accounts shall be placed before the Temple Trust.
2. Information regarding utilisation of donations may be displayed on the Temple notice board and official website, wherever available.

14. Reporting of Irregularities

1. Any theft, suspected fraud, tampering, shortage or irregularity shall be immediately reported to:
 - a) Local Police;
 - b) Deputy Commissioner;
 - c) Nearest Executive Magistrate;
 - d) Secretary and the Director, Language, Art & Culture/Competent Authority; and
 - e) Government.
2. Responsibility shall be fixed for concealment or delayed reporting.

15. Responsibility of Temple Management

1. Temple Office shall be personally responsible for ensuring compliance with these instructions. For compliance of said SOP, the Incharge Temple shall execute the aforesaid procedure and report accordingly through Temple Officer-cum-Tehsildar.
2. Non-compliance, negligence or dereliction of duty shall invite disciplinary and legal action under the applicable rules and laws.

16. Compliance Report

1. Temple Trust shall submit a compliance report within 30 days indicating:
 - a) Existing security arrangements;
 - b) CCTV coverage;
 - c) Audit status;
 - d) Inventory status;
 - e) Banking arrangements;

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- f) Gaps identified; and
g) Action taken/planned for compliance with these instructions.

The Incharge Temple is hereby directed to submit the compliance report with prescribed time limit to Commissioner Temple through proper channel.

17. The Joint Commissioner Temple cum SDM shall be nodal officer to ensure compliance of these instructions.

18. These instructions shall remain in force until further orders and shall be read in addition to existing statutory provisions, financial rules and departmental instructions governing the management of Temples

Endst.No.as above 1978
Copy to

1. The Chief Commissioner (Temple) cum Secretary (Language, Art and Culture) to the Govt. of H.P. Shimla in compliance of letter Number LCD-B(15)-13/2025 dated 10-07-2026 for information please.
2. The Additional Chief Commissioner(Temple)-cum – Director(LAC), Block No. 39, SDA Complex, Shimla-9 for information please.
3. The Joint Commissioner Temple- cum- SDM Nahan for necessary action and information.
4. The Temple Officer-cum- Tehsildar Nahan for necessary action compliance.
5. The Assistant Controller(Finance and Audit) Temple Trust at Trilokpur for compliance
6. The Incharge Temple/Assistant Manager(Accounts) for compliance.
7. All Trustees (official and non-official) for information and necessary action.

(Priyanka Verma), I.A.S.
Commissioner Temple-cum-
Deputy Commissioner Sirmaur
Dated, 26 August 2026

Commissioner Temple-cum-
Deputy Commissioner Sirmaur
Commissioner
Trilokpur Temple Trust