

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, 2017** 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:

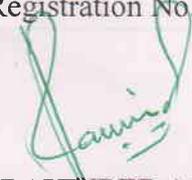
- (i) In the case of the Balance Sheet, of the state of affairs of the above named Trust as on **MARCH 31, 2017**; and
- (ii) In the case of the Income and Expenditure Account, of the excess of Income over Expenditure for the year ended on **MARCH 31, 2017**.

The prescribed particulars are annexed hereto.

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

PLACE: **YAMUNA NAGAR**
DATED: **OCTOBER 17, 2017**




(**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. 77042178.02
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.	Rs. 9923369.14
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 (1B) ? 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-	



	(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 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	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



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: OCTOBER 17,2017



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, 2017

LIABILITIES	AMOUNT(Rs.)	ASSETS	AMOUNT(Rs.)
CORPUS FUND		FIXED ASSETS:	
Balance as on April 01, 2016	192094389.89	As per schedule annexed	120552670.00
Add: Income tax Refund	414490.00		
Add: Excess of Income over Expenditure	24491360.16		
	217000240.05	CURRENT ASSETS, LOANS AND ADVANCES:	
Less: TDS for earlier years	306024.00	A. CURRENT ASSETS	
	216694216.05	Cash and Bank Balances	76018769.25
CURRENT LIABILITIES AND PROVISIONS:		B. LOANS AND ADVANCES:	
Sundry Creditors	2462688.00	Sundry Advances (Recoverable in cash or Kind or for value to be received):	
Sundry Credit Balances	1059495.00	- Advance against work in Process	20120064.00
HLP State Cooperative Bank Ltd Trilokpur A/c No. 0001	130282.20	- Other Advances	3903007.00
Security Deposits Payable	291500.00	Security Deposits	190933.00
Expenses Payable	877137.00	Contract amount Receivable	426852.00
	4821102.20	Tax Deducted at source A.Y 2017-18	303023.00
			24943879.00
TOTAL(Rs.)	221515318.25	TOTAL(Rs.)	221515318.25

ASSISTANT MANAGER (ACCOUNT)

ASSISTANT COMMISSIONER

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: OCTOBER 17, 2017

**SHREE MAHAMAYA BALASUNDRI JI TRILOKPUR TEMPLE TRUST, TRILOKPUR
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2017**

PARTICULARS	AMOUNT(Rs.)	PARTICULARS	AMOUNT(Rs.)
To Salaries and Wages	18208663.00	By Income from Offerings at various temples	45069842.00
.. PF & Administrative Charges	1310485.00	.. Ground Rent Receipts	2582800.00
.. Gratuity	803427.00	.. Rent of staff Quarters	40812.00
.. Earned Leave Encashment	643200.00	.. Daily Bhandara Memebership Fees	3128555.00
.. Travelling and Conveyance	26461.00	.. Sale of Donated Goods	123650.00
.. Printing and Stationary	204441.00	.. Interest on S/F A/c with Banks	166782.00
.. Mela Expenses	10780919.00	.. Interest on Staff Loan	169413.00
.. Postage Expenses	4175.00	.. Online Donation	190602.00
.. Electricity Expenses	1845674.00	.. Donation Receipts	14895372.00
.. Generator Running and Maintenance	100301.00	.. Donation for Goshala	41543.00
.. Telephone Expenses	63648.00	.. Receipts from Lok Sangrahlyia	84465.00
.. Advertisement and Publicity	90640.00	.. Receipt from:	
.. Newspaper, Books & Periodicals	5722.00	- Bhandara Hall Booking	2022000.00
.. Electric Repair and Maintenance	6092.00	- Dharamshala	408760.00
.. Staff and Labour Welfare	80243.00	- Yatri Niwas	2612120.00
.. Bulding Repair and Maintenance	2150778.00	.. Miscellaneous Receipts	5042880.00
.. General Repair and Maintenance	554465.00	.. Interest on FDR	97701.00
.. Vehicle Running & Maintenance	387848.00	.. Interest on Flexi Account with HP State Coop. Bank	1894951.00
.. Insurance of Temple	232446.00	.. Interest on Sweep A/c with Punjab National Bank	239627.00
.. Bhandara Expenses	2560351.00	.. Rent from BSNL Tower	70000.00
.. Expenses on Kanya Vivah Yojna	3067100.00	.. Recoveries as per LAD audit	65460.00
.. Expenses on Charitable Activities	940979.00	.. Short & Excess Recoveries	506.00
.. Pooja and Yagna Expenses	4250.00		
.. Diwali Expenses	44750.00		
.. Transportation Expenses	23379.00		
.. Entertainment Expenses	42927.00		
.. Village Development Expenses	1165644.00		
.. Audit Fees - LAD	118000.00		
.. Audit Fees - Statutory	20000.00		
.. Bank Charges	858.86		
.. Miscellaneous Expenses	33180.00		
.. Legal and Professional Charges	176490.00		
.. Water Expenses	10868.00		
.. Goshala Expenses	992709.00		
.. Depreciation on Fixed Assets	5849704.00		
NET PROFIT CARRIED DOWN	24491360.16		
TOTAL(Rs.)	77042178.02	TOTAL(Rs.)	77042178.02

MANAGER

ASSISTANT MANAGER (ACCOUNT)

ASSISTANT COMMISSIONER

COMMISSIONER

AUDITOR'S REPORT

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: OCTOBER 17, 2017

SHREE MAHAMAYA BALA SUNDRIJI TRILOKPUR TEMPLE TRUST, TRILOKPUR
YEAR ENDED MARCH 31,2017

LIST OF SUNDRY CREDITORS:

	<u>AMOUNT(Rs.)</u>
M/s Guru Enterprises Naraingarh	2262.00
Sh. Joginder Dhiman Mahakali	3315.00
M/s R.K.Trading Co.	3000.00
.. Shree Navkar Jewellers	29644.00
.. Royal Power Solution, Yamuna Nagar	6551.00
Sh Pritam Kumar Solan (CCTV)	7000.00
M/s Sirmour Filling Station	15233.00
.. Sudha Graphics, Kala-Amb	1800.00
M/s Surindra Electric & General Store	3166.00
Himfed Limited Nahan	61698.00
HP GIC, Solan	2329019.00
TOTAL(Rs.)	<u>2462688.00</u>

LIST OF SUNDRY CREDIT BALANCES:

	<u>AMOUNT(Rs.)</u>
Asst. Manager Accounts	15802.00
Sh. Chaman Lal Masson Housing Loan	1528.00
Ranveer, Counter Recovery	840.00
DTDO Solan (High Mast Light)	490000.00
Vikram Singh, Peon	2500.00
Renuka Development Board	25213.00

Government Deposit Work:

Receipts:

Government Deposit Work (Home GuardsRoom)	183458.00
Government Deposit Work (Housing Board Colony)	1272336.00
Government Deposit Work (D.C Office 2013-14)	41500.00
Government Deposit Work (D.C Meeting Hall)	73409.00
Government Deposit Work (Chamba Ground)	219000.00
Government Deposit Work (Suction Water Storage)	129000.00
Government Deposit Work (Welfare Department)	479320.00
Government Deposit Work (Office Repair and Restoration)	87000.00
Government Deposit Work (RLA Branch)	200000.00
Government Deposit Work (ADC Office R & R)	128000.00
Government Deposit Work (DC Office (SDM Office))	30000.00
Government Deposit Work (DC Office (Tehsildar Residence))	85000.00
Government Deposit Work (Dy. Director PO DRDA)	720000.00
Government Deposit Work (Cremation Shed SADA)	330613.00
Government Deposit Work (Red Cross Society, Nahan)	1798510.00
	<u>5777146.00</u>

Less: **Payments:**

<u>Agshan Electricals & Electronics</u>	116935.00
Aggarwal Hardware Store	108587.00
Deposit Work with DC Residence	3244.00
A. E - Government Building(Deposit Works)	45918.00
Asst. Engr. Deposit Work (Housing Board Etc)	4886510.00
Pawan Trading Co.	92340.00

TOTAL(Rs.)

5253534.00	523612.00
	<u>1059495.00</u>



SHREE MAHAMAYA BALA SUNDRIJI TRILOKPUR TEMPLE TRUST, TRILOKPUR
YEAR ENDED MARCH 31,2017

LIST OF SECURITY DEPOSIT PAYABLE:

	<u>AMOUNT(Rs.)</u>
Sh. Deepak, Contractor Café	12000.00
„ Arun Kumar Mittal Contractor	25000.00
„ Bhanupratap Security	25000.00
„ Hemant Yadav E- Contractor	25000.00
„ Dharambeer Contractor	2500.00
„ Jagdev, Contractor	35000.00
„ Deepak Kumar Contractor (Material)	20000.00
„ Shishupal, Contractor	30000.00
M/s Poonam Electricals, Contractor	15000.00
Sh Rajinder, Contractor	5000.00
„ Ram Singh Vehicle Contractor	10000.00
„ Sakil Ahmed	10000.00
„ Sunil, Contractor	2000.00
„ Sulinder Kumar Safai Contractor	50000.00
„ Vinod Garg , Jwala Tent House	25000.00
TOTAL(Rs.)	<u>291500.00</u>

LIST OF EXPENSES PAYABLE:

	<u>AMOUNT(Rs.)</u>
EPF	667790.00
M/s K.M.Agrawal & Co.	20000.00
Electricity Expenses	175747.00
Voluntary Group Saving Linked Insurance	13600.00
TOTAL(Rs.)	<u>877137.00</u>



SHREE MAHAMAYA BALASUNDRI JI TRILOKPUR TEMPLE TRUST, TRILOKPUR
SCHEDULE OF FIXED ASSETS ATTACHED TO AND FORMING PART OF BALANCE SHEET AS ON MARCH 31,2017

PARTICULARS	RATE OF DEPRECIATION	W.D.V.AS ON 01.04.2016	ASSETS PUT TO USE FOR		SALES/ ADJUSTMENT	TOTAL	DEPRECIATION FOR THE YEAR	W.D.V.AS ON 31.03.2017
			MORE THAN 179 DAYS	LESS THAN 180 DAYS				
Land and Land Development	0%	5710581.00	0.00	0.00	0.00	5710581.00	0.00	5710581.00
Building	10%	36066678.00	0.00	0.00	0.00	36066678.00	3606668.00	32460010.00
Furniture and Fixture	10%	7534144.00	0.00	0.00	0.00	7534144.00	753414.00	6780730.00
Generator	10%	1379621.00	0.00	0.00	0.00	1379621.00	137962.00	1241659.00
Tubewell	10%	393488.00	0.00	0.00	0.00	393488.00	39349.00	354139.00
Miscellaneous Fixed Asset	10%	7654577.00	76020.00	336665.00	0.00	8067262.00	789893.00	7277369.00
Vehicles	15%	1488619.00	0.00	0.00	0.00	1488619.00	223293.00	1265326.00
Computers	60%	14229.00	0.00	36750.00	0.00	50979.00	19562.00	31417.00
Statues of Deities	10%	71864.00	0.00	0.00	0.00	71864.00	7186.00	64678.00
Tools and Equipments	10%	151421.00	0.00	0.00	0.00	151421.00	15142.00	136279.00
Electricals Fitting and Equipments	10%	2101327.00	261698.00	128434.00	0.00	2491459.00	254418.00	2237041.00
Utensils	10%	28169.00	0.00	0.00	0.00	28169.00	2817.00	25352.00
Building and Construction:								
- Cow Shed in Gaushala at Nahan	0%	498358.00	0.00	298574.00	0.00	796932.00	0.00	796932.00
- Counting Hall/ Strong Room	0%	156513.00	112526.00	207633.00	0.00	476672.00	0.00	476672.00
- Drain Line Near Duttty Maggt Mela	0%	0.00	92704.00	0.00	0.00	92704.00	0.00	92704.00
- Folk Museum	0%	20766986.00	0.00	0.00	0.00	20766986.00	0.00	20766986.00
- Vrindh Aashram	0%	19487107.00	5159228.00	3111708.00	0.00	27758043.00	0.00	27758043.00
- Veterinary Hospital	0%	156456.00	0.00	0.00	0.00	156456.00	0.00	156456.00
- Gaushala Boundry Wall	0%	99861.00	0.00	0.00	0.00	99861.00	0.00	99861.00
- Canopy shed U/c at Trilokpur	0%	0.00	0.00	6992502.00	0.00	6992502.00	0.00	6992502.00
- Toilet Block Near Pond	0%	0.00	0.00	258828.00	0.00	258828.00	0.00	258828.00
- Toilet Near Bus stand Mela	0%	0.00	0.00	248910.00	0.00	248910.00	0.00	248910.00
- Construction Material	0%	5361897.00	0.00	0.00	41702.00	5320195.00	0.00	5320195.00
TOTAL (Rs.)		109121896.00	5702176.00	11620004.00	41702.00	126402374.00	5849704.00	120552670.00



SHREE MAHAMAYA BALA SUNDRIJI TRILOKPUR TEMPLE TRUST, TRILOKPUR
YEAR ENDED MARCH 31,2017

LIST OF CASH & BANK BALANCES:

	AMOUNT(Rs.)
HDFC Bank Ltd. - A/c No.50100120632480	21381.00
HDFC A/C No. 17381450000013	21709.70
Punjab National Bank Nahan S/F A/c No. 0356000100207529	5408.27
Punjab National Bank Kala Amb S/F A/c No. 4503000100000018	102464.07
Punjab National Bank Kala Amb S/F A/c No. 4503000100000018 - Sweep A/c	2340000.00
H.P State Cooperative Bank Ltd Trilokpur A/c No. 0001 - Flexi A/c	39447028.00
State Bank of India Nahan A/c No. 11128708610	413329.06
UCO Bank Nahan - 12360100003767	6707.00
State Bank of Patiala Nahan - 65058389052	1657.00
FDR with Corporation Bank A/c20022	1554806.15
FDR With HDFC Bank Nahan	2533538.00
FDR With HPSCB	21463920.00
FDR with State Bank of Patiala Nahan	1250430.00
FDR with UBI	6856391.00
TOTAL(Rs.)	<u>76018769.25</u>

LIST OF ADVANCE AGAINST WORK IN PROCESS

	AMOUNT(Rs.)
HP PWD, Advance	11200000.00
BDO Nahan (Advance C/o Foot Bridge)	766000.00
HPSIDC, Shimla	2680000.00
Shimon Steel Fabrication	178771.00
XEN, HPSEB, Nahan	2787230.00
Government Deposit Work (XEN IPH)	2277300.00
Deepak Kumar Contractor (Material)	169910.00
Aggarwal Timber House	60853.00
TOTAL(Rs.)	<u>20120064.00</u>

LIST OF SECURITY DEPOSITS

	AMOUNT(Rs.)
Electricity	148838.00
Asstt. Engineer HIMUDA Security	10000.00
Telephone	1095.00
Gas Cylinder	31000.00
TOTAL(Rs.)	<u>190933.00</u>

LIST OF CONTRACT AMOUNT RECEIVABLE

	AMOUNT(Rs.)
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>



SHREE MAHAMAYA BALA SUNDRIJI TRILOKPUR TEMPLE TRUST, TRILOKPUR
YEAR ENDED MARCH 31,2017

LIST OF SUNDRY ADVANCES:

AMOUNT(Rs.)

	386835.00
A.E Imprest	35000.00
Anbu- Laser Advertising	200000.00
AE Dangal	15000.00
AE Mela Adv.	100000.00
ASP, Sirmour	69834.00
Asstt. Manager Temple	29250.00
Sh. Braham Dutt Advanve Salary	489882.00
Sh Braham Dutt - Personal	25859.00
„ Braham Dutt- Vehicle	5500.00
„ Chandan Singh, Art Studio, Nahan	10000.00
CMO ADV Mela Mediciene	45176.00
Sh. Dhanbir Singh - Housing Loan	755.00
Dharam Shala Incharge Recovery	192170.00
Sh. Dharamveer - Safai Karmi	38390.00
„ Dilshad Quershi, Supervisor, Advance	15000.00
Distt. Ayurvedic Off. For Homeopathic	59799.00
Distt. Ayurvedic Off. For Mela advance	14375.00
E- Governance Society	60000.00
Eltromech Engineers	9900.00
Sh. Gaurav Office attendant	31500.00
Sh.Harish Kumar Sharma, AM(A), TTT, Advance against Pay	121838.00
JE Advance	28169.00
Lion Services Recoverable	9900.00
Sh. Mohit Peon (Advance, Pay)	17283.00
„ Pawan Kumar Tank	25000.00
Pardhan MBDC Trilokpur (Vaman Mela)	199000.00
Pardhan Gram Panchayat Tirlokpur	4810.00
Rasidi Dan Incharge	10400.00
Sh. Surinder Singh, Peon	15500.00
Smt.Savita Sharma, Jr.Asstt. Advance against Basic Pay	237118.00
Smt.Savita Sharma, Jr.Asstt.	25000.00
Security Anil Kumar (Water Tanker)	25000.00
Security Durga Light and Tent	99920.00
Sect.S.P.C.A.Gaushala Nahan	50000.00
Shahin Baig , Basic Pay	274603.00
Shahin Baig , A.E Civil , TTT	125000.00
Shahin Baig - Mela Advance	131728.00
Shambhu Parshad Contractor	46000.00
SOK SDM Office Nahan	586633.00
Smt. Sushma Sr. Astt	2000.00
Sh.Ved Parkash, Pujari, TTT	6500.00
- „ Virender Sharma Peon Advance	11100.00
Sh, Vijay Negi	9530.00
Sh, Vijay Negi Driver Temple Trust	100.00
Yatri Niwas Incharge Recoverable	6650.00
Amount recoverable from HDFC Bank against ATM	3903007.00
TOTAL(Rs.)	3903007.00

