



GANESH RAJ & COMPANY

CHARTERED ACCOUNTANT

Audit Report

BASUKINATH SHIV MANDIR NYAS SAMITY

BASUKINATH, DUMKA (JHARKHAND)

1. We have examined the Balancesheet as on 31ST March 2018 and the Income and Expenditure Account for the period beginning from 01ST April 2016 to ending on 31ST March 2018, attached herewith, of BASUKINATH SHIV MANDIR NYAS SAMITY, BASUKINATH, DUMKA (JHARKHAND) .

2. We certify that the balance sheet and the Profit and Loss Account are in agreement with the books of account maintained BY THE Trust at the head office at Basukinath and NIL branches.

3.(a) We report the following observations / comments / discrepancies / inconsistencies; if any:

- Cash Balances as on 31.03.2018 are not being derive properly by the Management ..
- No Physical Cash Verification being carried out in regular interval by the Management .
- Bank Balances as per Books as on 31.03.2018 are not being derived properly by the Management . (Detail BRS is given in Our Accounting Policies Note as Seperately) .
- Valauation of Gold and Silver are not being done .
- Inventory of Silver Coin is not being Maintained .

(b) Subject to above, -

(A) we have obtained all the information and explanations which, to the best of our know-ledge and belief, were necessary for the purpose of the audit.

(B) In our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from our examination of the books.

(C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view :-

(i) In the case of the Balancesheet, of the state of the affairs of the assessee as at 31st March, ;and

(ii) In the case of the Income & Expenditure Account of the Income /Expenditure of the assessee for the year ended on that date.

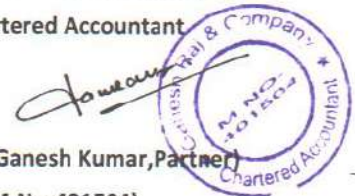
Date:15/11/2021

Place : Dumka

For & On Behalf of

M/S Ganesh Raj & Company

Chartered Accountant



(CA Ganesh Kumar, Partner)

(M.M.No-401504)

(Firm Regn No-014397C)

BASUKINATH SHIV MANDIR NYAS SAMITI
BASUKINATH , DUMKA

Income & Expenditure Account For the Year Ended 31 st March,2018

Expenditure	Amount	Amount	Income	Amount	Amount
To,Administrative Exp :-			By, Income Received from :		7582763.00
-Puja Exp	2014171.00		As General Income		
(As per Schedule"C")			(As per Schedule"A")		
-Power & Fuel Expenses	293433.00		By,Income from Other Source		10911.00
(As per Schedule"D")			(As per Schedule"B")		
-Repair & Maintenance	2211944.00		By,Interest from :-		
(As per Schedule"E")			-SBI,Jarmundi	41199.00	
-Bank Charges	6325.00		-Axis Bank	1640772.00	1681971.00
(As per Schedule"F")			By,Income under the Head		15910733.00
-Misc Expenses	1160206.00	5686079.00	Development Fund		
(As per Schedule"G")			(Schedule : "k")		
To,Depreciation		3302753.30			
To,Excess of Income Over		16197545.70			
Expenditure During This Year					
-Trf to General Fund	286812.70				
-Trf to Development Fund	15910733.00				

Total 25186378.00 **Total**

Statements of Significant accounting policies and notes on accounts .

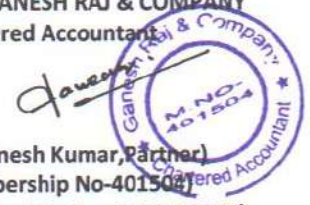
The Schedule referred to above and the notes therein form an integral part of the accounts .

Date:15/11/2021

Place:Dumka

For & On Behalf of
M/S GANESH RAJ & COMPANY
Chartered Accountant

(CA Ganesh Kumar, Partner)
(Membership No-401504)
(Firm Registration NO-014397C)



**BASUKINATH SHIV MANDIR NYAS SAMITI
BASUKINATH , DUMKA**

Receipt & Payment Account For the Year Ended 31 st March,2018

RECEIPTS	AMOUNT	AMOUNT	PAYMENT	AMOUNT	AMOUNT
<u>To, Opening Balance</u>			<u>By, Administrative Exp :-</u>		
-Cash & Bank Balances (As per Schedule"H")		42320840.13	-Puja Exp (As per Schedule"C")	2014171.00	
<u>To, Income Received from :</u>		7582763.00	-Power & Fuel Expenses (As per Schedule"D")	293433.00	
As General Income (As per Schedule"A")			-Repair & Maintenance (As per Schedule"E")	2211944.00	
<u>To, Income from sale</u> (As per Schedule"B")		10911.00	-Bank Charges (As per Schedule"F")	6325.00	
<u>To, Development Fund</u> (As per Schedule"J")		22495733.00	-Misc Expenses (As per Schedule"G")	1132206.00	5658079.00
<u>To, Interest from :-</u>					
-SBI, Jarmundi	41199.00				
-Axis Bank	1640772.00	1681971.00	<u>By, Commission Paid:</u>		
<u>To, Security from:</u>			-On "SHIGRA DARSHNAM"	6585000.00	6585000.00
Goutam Kumar Rao	3000.00		<u>By, Security Refund</u>		
Jeetendra Kunwar	2286.00	5286.00	-Ajay Krishna Jha		37000.00
			<u>By, Ganesh Raj & Co</u>		18500.00
			<u>By, Fixed Assets</u>		17034666.00
			(As per Annexure "J")		
			<u>By, Closing Balance</u>		44764259.13
			(As Per Schedule "I")		
Total		74097504.13	Total		74097504.13

Total
Statements of Significant accounting
policies and notes on accounts .
The Schedule referred to above and the notes
therein form an integral part of the accounts .

Date:13/10/2021
Place:Dumka

For & On Behalf of
M/S GANESH RAJ & COMPANY
Chartered Accountant

(CA Ganesh Kumar, Partner)
(Membership No-401504)
(Firm Registration NO-014397C)



**BASUKINATH SHIV MANDIR NYAS SAMITI
BASUKINATH , DUMKA**

BALANCESHEET AS AT 31ST MARCH 2018

LIABILITIES	Amount	Amount	ASSETS	Amount	Amount
GENERAL FUND			FIXED ASSETS		26867564.31
As Per Last Balancesheet	4992517.74		(As per Schedule "J")		
Add: Excess of Income Over					
Expenditure Account	286812.70		CASH AND BANK BALANCE:		44764259.13
Less: Excess of Expenditure	0.00		(As per Schedule "I")		
over Income Account		5279330.44			
DEVELOPMENT FUND:		66157882.00			
(As per Schedule "K")					
Current Liabilities, Advances:					
Security Deposit					
-Anup Lal Mondal	100000.00				
-Ajay Krishna Jha	<u>13000.00</u>	113000.00			
Due to Supplier					
-Soumya Sales		20325.00			
Provisions					
Goutam Kumar Rao	3000.00				
Jeetendra Kunwar	<u>2286.00</u>	5286.00			
-Ganesh Raj & Co	<u>56000.00</u>	56000.00			
Total		<u><u>71631823.44</u></u>	Total		<u><u>71631823.44</u></u>

Statements of Significant accounting policies and notes on accounts .
The Schedule referred to above and the notes therein form an integral part of the accounts .

Date: 15/11/2021
Place: Dumka

For & On Behalf of
M/S GANESH RAJ & COMPANY
Chartered Accountant

(Signature)

(CA Ganesh Kumar, Partner)
(Membership No-401504)
(Firm Registration NO-014397C)



BASUKINATH SHIV MANDIR NYAS SAMITI
BASUKINATH, DUMKA

Annexure: J

PATICULARS	GROSS BLOCK				During the year	Balance as on 31.03.2018
	Rate of Depreciation	Balance as on 01.04.2017	Addition/(Deduction) upto Before 180 Days After 180 Days		Balance as on 31.03.2018	
1.Plant & Machinery						
Generator	15%	449335.61	0.00	0.00	449335.61	381935.27
Video Camera	15%	4789.80	0.00	0.00	4789.80	4071.33
Air Condition	15%	54020.86	410500.00	0.00	464520.86	394842.73
420 TVL Wether	15%	15085.98	0.00	0.00	15085.98	12823.08
550TVL Wether	15%	8430.40	0.00	0.00	8430.40	7165.84
600 TVL C-Mount Camera	15%	6966.18	0.00	0.00	6966.18	5921.25
600 TVL C- IR Camera	15%	5102.61	0.00	0.00	5102.61	4337.22
8 Channel Power Supply	15%	1109.26	0.00	0.00	1109.26	942.87
Ahuja PA Amplifier & Digital Players	15%	5801.45	0.00	0.00	5801.45	4931.23
Ahuja Speaker PS 400 T	15%	12645.60	0.00	0.00	12645.60	10748.76
Ahuja Wireless Microphone 2 Pcs	15%	2478.54	0.00	0.00	2478.54	2106.76
CCTV Camera 3 in 1	15%	7764.84	0.00	0.00	7764.84	6600.11
Cctv Camera & Wiring	15%	257391.54	236942.00	0.00	494333.54	420183.51
Hard Disc & Drive	15%	8430.40	0.00	0.00	8430.40	7165.84
Shoe Stand	15%	6655.59	0.00	0.00	6655.59	5657.25
Silver Bell	15%	343.88	0.00	0.00	343.88	292.30
Steel Ralling	15%	1795538.98	726048.00	0.00	2521586.98	2143348.93
Visitor Shed	15%	316097.88	0.00	0.00	316097.88	268683.20
Iron Chain	15%	13903.64	0.00	0.00	13903.64	11818.09
22" TV	15%	12750.00	0.00	0.00	12750.00	10837.50
HP Office Jet Printer	15%	8415.00	9990.00	0.00	18405.00	15644.25
Air Conditioner	15%	218047.61	0.00	0.00	218047.61	185340.47
Electronic Weighing Machine	15%	1934.50	0.00	0.00	1934.50	1644.33
Sub Total (a)		3213040.15	1383480.00	0.00	4596520.15	3907042.13
2.Furniture & Fixtures						
Furniture	10%	434853.20	1134262.00	0.00	1569115.20	1412203.68
Almirah	10%	25577.94	0.00	0.00	25577.94	23020.15
Library	10%	43152.83	0.00	0.00	43152.83	38837.55
Battery	10%	24150.29	7500.00	0.00	31650.29	28485.26
Battery SUKAM 180AH	10%	9424.22	0.00	0.00	9424.22	8481.80
Cable wire	10%	6058.43	0.00	0.00	6058.43	5452.59
Computer Table	10%	2066.72	0.00	0.00	2066.72	1860.05
Electrical Goods	10%	41903.53	343726.00	0.00	385629.53	347066.58
Electric Iron	10%	250.97	0.00	0.00	250.97	225.87
Inverter Sukam 850 VA	10%	3971.64	0.00	0.00	3971.64	3574.48
Peetal Balti	10%	2292.28	0.00	0.00	2292.28	2063.05
Peetal Parat	10%	660.17	0.00	0.00	660.17	594.15
Revolving Chair	10%	1972.23	0.00	0.00	1972.23	1775.01
Sofa Set	10%	26158.71	0.00	0.00	26158.71	23542.84
Trunk & Box	10%	4355.16	0.00	0.00	4355.16	3919.64
Wall Fan	10%	1150.87	0.00	0.00	1150.87	1035.78
Water Cooler Tank	10%	1889.57	0.00	0.00	1889.57	1700.61
Wooden Rack	10%	1889.57	0.00	0.00	1889.57	1700.61
Dustbin	10%	418522.50	0.00	0.00	418522.50	376670.25
Electronic Goods	10%	499486.77	0.00	0.00	499486.77	449538.09
Golak	10%	4489.56	0.00	0.00	4489.56	4040.60



Jalarpa Counter	10%	9474.08	2192488.00	0.00	2201962.08	220196.21	1981765.87
Temple Civil Construction	10%	612568.42	1679388.00	0.00	2291956.42	229195.64	2062760.78
Fan	10%	5946.89	0.00	0.00	5946.89	594.69	5352.20
Walky & Talky	10%	30618.00	0.00	0.00	30618.00	3061.80	27556.20
Sub Total(b)		2212884.55	5357364.00	0.00	7570248.55	757024.86	6813223.70
3.Computer & Other Accessories							
LCD TV Videocon 22"	60%	185.61	0.00	0.00	185.61	111.37	74.24
Projector	60%	0.00	79900.00	0.00	79900.00	47940.00	31960.00
PAN Drive	60%	13.67	0.00	0.00	13.67	8.20	5.47
Samsung 42" tv Plazma	60%	419.84	0.00	0.00	419.84	251.90	167.94
Secure Eye 8 Channel Full	60%	500.74	0.00	0.00	500.74	300.44	200.30
LED TV,CCTV Camera	60%	30771.20	0.00	0.00	30771.20	18462.72	12308.48
Sub Total ©		31891.06	79900.00	0.00	111791.06	67074.64	44716.42
4.Civil Construction							
Building Construction	10%	5103191.2	10201922.00	0.00	15305113.20	1530511.32	13774601.88
Construction of Drainage	10%	2187302.65	0.00	0.00	2187302.65	218730.27	1968572.39
Construction of shed	10%	387342.00	12000.00	0.00	399342.00	39934.20	359407.80
Sub Total(d)		7677835.85	10213922.00	0.00	17891757.85	1789175.79	16102582.07
Total(a+b+c+d)		13135651.61	17034666.00	0.00	30170317.61	3302753.30	26867564.31



BASUKINATH SHIV MANDIR NYAS SAMITI
BASUKINATH , DUMKA

SCHEDULES FORMING PART OF THE BALANCESHEET /INCOME & EXPENDITURE/RECEIPT & PAYMENT
ACCOUNT FOR THE YEAR ENDED 31ST MARCH,2018

<u>Schedule "A"(General Income):-</u>	Amount(In Rs.)
-From Danpeti	7530763.00
-From Cleaning of Shiv Ganga Ghat	52000.00
Total	7582763.00
<u>Schedule "B"(Income from other source):-</u>	Amount(In Rs.)
-Other	10911.00
Total	10911.00
<u>Schedule "C"(Puja Expenses):-</u>	Amount(In Rs.)
-Honorarium to Priest of Temple	774074.00
-Cost of Puja Items	106143.00
-Sawan Mela Exp	134100.00
-Kali Puja Exp	30000.00
-Murti Pran Pratistha	396751.00
-Shiv Ratri Exp	552103.00
-Annual Harinam Navratri Sankirtan	21000.00
Total	2014171.00
<u>Schedule "D"(Power & Fuel Expenses):-</u>	Amount(In Rs.)
-Fuel for Generator	293433.00
-Electricity Exp	0.00
Total	293433.00
<u>Schedule "E"(Repair & Maintenance Expenses):-</u>	Amount(In Rs.)
-For Electricity	85000.00
-For Temple Maintenance	1881962.00
-For Jalarpan Counter Maintenance	120282.00
-For Shiv Ganga Mansarovar	124700.00
Total	2211944.00
<u>Schedule "F"(Bank Charges):-</u>	Amount(In Rs.)
-Locker Rent	6325.00
Total	6325.00
<u>Schedule "G"(Misc Expenses):-</u>	Amount(In Rs.)
-General Exp	535752.00
-Uniform & Tailoring	7800.00
-Fooding Exp	190000.00
-Sound & Speaker Maintenance	143300.00



-Printing & Stationery Material	255354.00
-Audit Fee(Provision)	10000.00
-Accounting Charges(Provision)	18000.00
Total	1160206.00

Schedule "H"(Opening Balances Cash & Bank Balances):-

	Amount(In Rs.)
-Cash in hand(See Note)	1133075.25
-Cash at Bank	
-Axis Bank,Dumka	40084230.21
(S.B.A/C-9100100337645303)	
-SBI,Jarmundi	1103534.67
(S.B.A/C-11683382490)	
Total	42320840.13

Schedule "I"(Closing Balances Cash & Bank Balances):-

	Amount(In Rs.)
-Cash in hand(See Note)	1618718.25
-Cash at Bank	
-Axis Bank,Dumka	41992795.21
(S.B.A/C-9100100337645303)	
-SBI,Jarmundi	1152745.67
(S.B.A/C-11683382490)	
Total	44764259.13

Schedule "K"(Development Fund):-

	Amount(In Rs.)	Amount(In Rs.)
Opening Balance	50247149.00	
Add:Shigra Darshanam	19929600.00	
From Donation	303450.00	
From Anusthan	1553543.00	
Income from Sale of Plastic Pot &	85000.00	
Other		
Income from Sale of Cloth	211040.00	
Receipts from Sale of Coins	413100.00	22495733.00
Total	72742882.00	
Less:Cost of Mfg of silver coin	0.00	
Less:Commission on Shigradarshanam	6585000.00	66157882.00
Total		66157882.00



**BASUKINATH SHIV MANDIR NYAS SAMITY
BASUKINATH,DUMKA(JHARKHAND)**

SCHEDULE ANNEXED TO AND FORMING PART OF THE BALANCESHEET AS ON MARCH 31ST,2018

STATEMENTS OF SINGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

A. SIGNIFICANT ACCOUNTING POLICIES

1. FIXED ASSETS

There is fixed Assets .

2. DEPRECITION

Depreciation has been provided as per income tax Act .

3. CLOSING STOCK/STORES :

There is closing stock in terms of quantity as provided by the managemnt upto 11.02.2014 .

Mentioned in cash book page No 74 .

	GOLD	SILVER
	KG-GRAM- MILIGRAM	KG-GRAM-MILIGRAM
1.Axis Bank,DUMKA(In Coin)	00-144-00	00-310-00
2.Axis Bank,Dumka (In Other Form)	00-191-03	05-175-00
3.Treasury ,Dumka (In Other Form)	02-252-00	77-707-55
4.Temple (In Use)	-----	17- 913.00
5.Temple Office	03-821-00	00-40-05

The above Gold/Silver are donated by the Priest are taken as Income under the head Development Fund in the books as per realization basis in the form of cash .So the stocks are not valued in the books of accounts .

4. Civil Construction is Recognized as fixed assets on payment of works .

5. BASIS OF ACCOUNTING

The Trust is following receipt basis of accounting. The accounts have been prepared of the assumption of historical cost and going concern and are in consistent with generally accepted accounting principles.

B. NOTES ON ACCOUNTS

6. During the course of our examination of the books of accounts carried out in accordance with the generally accepted auditing practices we have not come across any personal expenses other than those payable under contractual obligation or in accordance with generally accepted business practices which have been charged to the accounts.
7. There is no contingent liability of any type, whatsoever, so far as it appears from the records examined and explanations received.
8. In Respect of firms trading activity, we are informed that there is no damaged stock.
9. Quantitative details of stock/stores are not maintained.

10. This is the practice of the trust that income from sale of stock/stores i.e silver ,Coins , cloth, plastic pots , gold etc are taken as income on realization of same in terms of money .
11. Financial Accounts for the financial year 2010-11 is being audited ..Bank Balances are taken as per Bank statement on the day of year end.

12. Bank Reconciliation Statement :

Axis Bank Ltd :-

Balance as per Cash Book as on 31.03.2018 Rs.4,19,92,795.21

Add:1).Cheque issued but Short Debited by the Bank

Cheque No

86412 Rs.3464.00

86422 Rs.4536.00

2).Cheque Credited to the Bank Rs.125000.00

But not debited in Bank Book

Dated :31.12.2016

3) Short Payment by Bank dated 24.04.20217 Rs.7250.00

4) Short Payment by Bank dated 09.06.2017 Rs.7250.00

5) Short Payment by Bank dated 09.08.2017 Rs.7250.00

6)Amount Deposited to the Bank but effect not taken Rs.201286.00

In Cash Book :

Dt: 24.04.2017 Rs.3000.00

Dt:24.04.2017 Rs.1143.00

Dt:24.04.2017 Rs. 1143.00

Dt:14.07.2017 Rs.21000.00

Dt:24.08.2017 Rs.25000.00

Dt:13.07.2017 Rs.50000.00

Dt: 31.08.2017 Rs.100000.00

Less:Excess Debited by the Bank Rs.20.00 Rs.20.00

Cheque No 86394

Bank Balance as on 31.03.2018 as per statement Rs.4,23,48,811.21

State Bank of India :-

Balance as per Cash Book as on 31.03.2018 Rs.1152745.67

Less:Amount not deposited to the Bank Rs. 2503.00

Dated :31.03.2018 Rs.1001.00

Dated 31.03.2018 Rs.1001.00

Dated 31.03.2018 Rs.501.00

Bank Balance as on 31.03.2018 as per statement Rs.11,50,242.67

No any Bank Reconciliation Required .

13. Cash books are not prepared and no any physical cash verification done on daily basis

14. We conducted out audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining. On a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion

Place:Dumka

Date:15/11/2021

For & On Behalf of

M/S Ganesh Raj & Company

Chartered Accountants



(CA Ganesh Kumar, Partner)

Membership No.401504

Firm Regn No -014397C