



**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 JAI BABA KAMLAHIYA ARADHANA AAAAJ5814A [name and PAN of the trust or institution] 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 institution 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:

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 institution as at 31/03/2022
- ii. in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2022

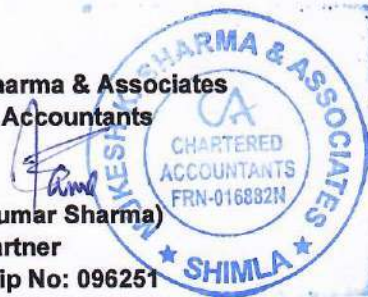
The prescribed particulars are annexed hereto.

Place :SHIMLA  
Date : 21/09/2022  
UDIN : 22096251ATPSGV6632

For Mukesh K Sharma & Associates  
Chartered Accountants

(Mukesh Kumar Sharma)  
Partner

Membership No: 096251  
Registration No: 016882N



**ANNEXURE**  
**STATEMENT OF PARTICULARS**

*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.	5976095
2.	Whether the 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.	No
3.	Amount of income Accumulated or set apart 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 Wholly for such purposes.	90588
4.	Amount of income eligible for exemption under section 11(1)(c) [Give details]	No
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 of 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.	Deposited with scheduled Banks
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(B)? If so, the details thereof.	NA
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 purpose 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 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 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 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 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 institution during the previous year to any such person? If so, the details thereof together with the consideration received.	NO
7.	Whether any income or property of the 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 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. Investment 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 No. and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in Col. 4 exceeded 5% of the capital of the concern during the previous year-say. Yes/No

Place :SHIMLA  
Date : 21/09/2022  
UDIN : 22096251ATPSGV6632

For Mukesh K Sharma & Associates  
Chartered Accountants

(Mukesh Kumar Sharma)  
Partner

Membership No: 096251  
Registration No: 016882N



**Jai Baba Kamlaahiya Aradhana**  
VPO Amroh, The Bhoranj Distt Hamirpur

**Balance Sheet as at 31st March, 2022**

Liabilities	Amount(Rs.)	Assets	Amount (Rs.)
<b>Corpus fund</b>		<b>Fixed Assets</b>	<b>107,963.55</b>
Opening Balance	(173,921.32)	(As per Schedule-I)	
ADD: Excess of income over expenditure	<u>197,973.45</u>	<b>Current Assets</b>	
	24,052.13	TDS	33,097.00
<b>Current Liabilities</b>		FDR	10,000.00
Payables (As per Schedule-II)	<u>254,000.00</u>	Cash at Bank ( UCO Bank Kasumpti )	<u>126,991.58</u>
	254,000.00		170,088.58
<b>Total</b>	<u><b>278,052.13</b></u>	<b>Total</b>	<u><b>278,052.13</b></u>

*[Signature]*  
President

*[Signature]*  
Jai Baba Kamlaahiya Aradhana  
Secretary

Jai Baba Kamlaahiya Aradhana  
*[Signature]*  
Cashier

As per our separate report of even date

For Mukesh K Sharma & Associates  
Chartered Accountants FRN 016882N

CA Mukesh Sharma  
Partner M.No-096251



Place: Shimla  
Date: 31/03/22

**Jai Baba Kamlaahiya Aradhana**  
VPO Amroh, The Bhoranj Distt Hamirpur

**Income and Expenditure Account for the year ended 31st March, 2022**

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
To Fuel/Petrol	250,000.00	By Jai Shakti Department	6,066,683.00
To Office Expense	144,135.05		
To Office Rent	20,000.00		
To Printing & Advertisement	1,181,332.14		
To Stay/ Rest House/event	5,500.00		
To Travel Expense	220,000.00		
To Vechile Repair	5,500.00		
To Salary	3,917,260.00		
To Legal & Professional Fee	100,000.00		
To Audit fee	12,000.00		
To Refreshment Expenses	970.00		
To Depreciation	12,012.36		
	<u>5,868,709.55</u>		
To Excess of income over expenditure			<u>197,973.45</u>

Total

6,066,683.00 Total

6,066,683.00

Jai Baba Kamlaahiya Aradhana  
President

Jai Baba Kamlaahiya Aradhana  
Secretary

Jai Baba Kamlaahiya Aradhana  
Cashier  
Treasurer

As per our separate report of even date

For Mukesh K Sharma & Associates  
Chartered Accountants FRN 016882N

CA Mukesh Sharma  
Partner M.No-096251



Place: Shimla  
Date: 31/03/22



**Jai Baba Kamlaahiya Aradhana**  
VPO Amroh, The Bhoranj Distt Hamirpur

**Receipts & Payments Account for the year ended 31st March, 2022**

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
To Opening Balance			
FDR		Fuel/Petrol	250,000.00
Cash in Hand	-	Furnishing	49,100.00
Cash at Bank	400.63	Mis expenses	9,000.00
		Office Expense	144,135.05
		Office Rent	20,000.00
To Contribution from Members		Printing & Advertisement	1,206,500.00
To Loan from Manoj Kumar Bhardwaj	170,000.00	Stay/ Rest House/event	5,500.00
To Jal Shakti Department	6,066,683.00	Travel Expense	220,000.00
		Vechile Repair	5,500.00
		Salary	3,917,260.00
		Repayment of loan	150,000.00
		Legal & Professional Fee	100,000.00
		TDS	33,097.00
			6,110,092.05
		Cash and Bank Balance	
		UCO Bank Kasumpti	126,991.58
<b>Total</b>	<b>6,237,083.63</b>	<b>Total</b>	<b>6,237,083.63</b>

*M. K. Bhardwaj*  
President  
Jai Baba Kamlaahiya Aradhana  
President

*Anil Kumar*  
Secretary  
Jai Baba Kamlaahiya Aradhana  
Secretary

*Ram*  
Treasurer  
Cashier  
Jai Baba Kamlaahiya Aradhana

As per our separate report of even date

For Mukesh K Sharma & Associates  
Chartered Accountants FRN 016882N

CA Mukesh Sharma  
Partner M.No-096251



Place: Shimla  
Date: 31/03/22

**Schedule-I**

**Fixed Assets Schedule**

Particular	Balance as on	Addition		Total	Depreciation	Balance as on
	01/04/2021	Before 30/09	After 30/09			31/03/2022
Furniture & Fixtures	23,026.17	-	49,100.00	72,126.17	4,757.62	67,368.55
Printer and Photocopier	39,206.58	-	-	39,206.58	5,880.99	33,325.59
Scanner	891.85	-	-	891.85	133.78	758.07
Computer	309.14	-	-	309.14	123.66	185.48
Tools	397.38	-	-	397.38	59.61	337.77
Singh Board	7,044.80	-	-	7,044.80	1,056.72	5,988.08
<b>Total</b>	<b>70,875.91</b>	<b>-</b>	<b>49,100.00</b>	<b>119,975.91</b>	<b>12,012.36</b>	<b>107,963.55</b>

**Schedule-II**

**Payables**

Particulars	Opening Balance	Additions	Return	Amount (Rs.)
Loan from Manoj Kumar Bhardwaj	222,000.00	170,000.00	150,000.00	242,000.00
Aditya	25,167.86	-	25,167.86	-
Kusum Enterprises	8,030.00	-	8,030.00	-
Audit Fee Payable	-	-	-	12,000.00
<b>Total</b>	<b>255,197.86</b>	<b>170,000.00</b>	<b>183,197.86</b>	<b>254,000.00</b>

*[Signature]*  
Jai Baba Kamlaahiya Aradhana  
President

Jai Baba Kamlaahiya Aradhana  
*Anil Kumar*  
Secretary



Jai Baba Kamlaahiya Aradhana  
*[Signature]*  
Cashier