

Dinesh K. Yadav & Associates
Chartered Accountants

M-4, Narayan Place
Fraser Road, Patna-800001

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 **MINE HAHA HELPING FREE EDUCATIONAL CENTRE, BODHGAYA , GAYA , BIHAR** as at 2009 and the **INCOME & EXPENDITURE 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 31st March 2009, and
- (ii) In the case of the Income and expenditure account, of the Excess of Income over Expenditure of its accounting year ending on 31st March 2009

The prescribed particulars are annexed hereto.

Place: - Patna.

Date:- 22.06.2009

For, Dinesh K. Yadav & Associates
Chartered Accountants



M.N.:401365

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 2754263.00
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 $\frac{\text{accumulated or set apart}^*}{\text{finally set apart}}$ for application to charitable or religious purposes, to the extent it does not exceed 25 per cent² of the income derived from property held under trust $\frac{\text{wholly}^*}{\text{in part only}}$ for such purposes As Per Sheet
4. Amount of income eligible for exemption under section 11(1)(c) (Give details) As Per Sheet
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) Yes
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 Nil
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] N.A.
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
(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 N.A.



section 11(2)(b)(ii) or section 11(2)(b)(iii), or

- (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?

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 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, give 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 |



MINE BAHU TRIPINDO FREE EDUCATIONAL CENTRE
BODHGAYA, GAYA - BIHAR

BALANCE SHEET AS AT 31, MARCH 2009

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
			NOT APPLICABLE		
Total					

Place :- Patna

Date :- 22.06.2009

For, Dinesh K. Yadav & Associates
Chartered Accountants


 (Dinesh Kumar)
 Partner

As Per Our Separate Report of Even Date
For Dinesh K. Yadav & Associates
Chartered Accountants



**MINE HAHA HELPING FREE EDUCATIONAL CENTRE
BODHGAYA, GAYA - BIHAR**

BALANCE SHEET AS AT 31, MARCH, 2009.

<u>FUND & LIABILITIES</u>	<u>Amount</u>	<u>Assets & Properties</u>	
<u>CORPUS FUND</u>		<u>FIXED ASSETS</u>	
As per last A/c	1,000.00	<u>FURNITURE & FIXTURE</u>	
		As per last A/c.	63,150
		Add:- during the year	<u>29,500</u> 92,650.00
<u>GENERAL FUND</u>		<u>SCHOOL BUILDING</u>	
As per last A/c.	32,32,529	As per last A/c.	11,20,455
Add:- excess of income		Add:- during the year	<u>8,43,204</u> 19,63,659.00
over expenditure during		Under construction building	
the year	<u>17,59,401</u> 49,91,930.00	<u>COMPUTER PURCHASED</u>	
		As pe last A/c	17,049.00
		<u>ELECTRIC INSTALLATION</u>	
		As per last A/c -	12,030
		Add during the year	<u>31,272</u> 43,302.00
		<u>KITCHEN EQUIPMENTS</u>	
		As per last A/c	14,400.00
		<u>LAND PURCHASED</u>	
		during the year	2,08,334.00
		<u>MUSICAL INSTRUMENTS</u>	
		during the tear purchased	15,200.00
		<u>CURRENT ASSETS LOANS ADVANCE</u>	
		Adv. for school rent during the year	1,80,000.00
		Cash in hand	6,196.00
		Cash with SBI Bodhgaya Br.	24,52,140.00
		(A/c - 30160626021)	
	<u>49,92,930.00</u>		<u>49,92,930.00</u>

Date - 22.06.2009
Place - Patna

As Per Our Separate Report of Even Date
For Dinesh K. Yadav & Associates
Chartered Accountants



MINE HAHA HELPING FREE EDUCATIONAL CENTRE
BODHGAYA, GAYA - BIHAR

INCOME & EXPENDITURE ACCOUNTS FOR THE ENDING YEAR, MARCH, 2009.

<u>INCOME</u>	<u>EXPENDITURE</u>
Donation Received - 27,54,263.00	Travelling & Conveyance 2,03,796.00
	Office rent 46,684.00
	Tea & Refres 3,016.00
	Printing & Stationary 9,229.00
	Food for students 88,168.00
	Telephone & Fax 2,842.00
	Honorarium to staff 1,92,650.00
	Educational exp. 57,300.00
	Postage & Stamp 4,095.00
	Advertisement & Photographs 17,055.00
	Legal exp. 59,523.00
	Audit fee 6,000.00
	Vechile exp. 5,276.00
	Uniform 1,35,950.00
	Medical exp. 272.00
	Accounting charges 29,000.00
	Misc. exp. 6,785.00
	Charity 2,751.00
	Distribution of Try-cycle 1,13,750.00
	News paper 75.00
	Function & Festival 9,425.00
	Bank charges 1,220.00
	9,94,862.00
	Being excess of income over expenditure transferred to B/S 17,59,401.00
27,54,263.00	27,54,263.00

Date - 22.06.2009
Place - Patna

As Per Our Separate Report of Even Date
For Dinesh K. Yadav & Associates
Chartered Accountants

Dinesh Kumar
Partner

**MINE HAHA HELPING FREE EDUCATIONAL CENTRE
BODHGAYA, GAYA - BIHAR**

RECEIPT & PAYMENT ACCOUNTS FOR THE ENDING YEAR, MARCH, 2009.

<u>Opening Balance</u>	<u>INVESTMENTS</u>	<u>PAYMENTS</u>	
Cash in hand - 1,395.00	Land purchased 2,08,334.00		
Cash with Bank - 20,05,050.00	Building construction 8,43,204.00		
SBI, Bodhgaya Br.	Electric Installation 31,272.00		
Donation Received - 27,54,263.00	Furniture & Fixture 29,500.00		
	Musical Instruments 15,200.00		11,27,510.00
	<u>REVENUE EXP.</u>		
	Travelling & Conveyance 2,03,796.00		
	Office rent 46,684.00		
	Adv. Paid for school rent 1,80,000.00		
	Tea & Refres 3,016.00		
	Printing & Stationary 9,229.00		
	Food for students 88,168.00		
	Telephone & Fax 2,842.00		
	Honorarium to staff 1,92,650.00		
	Educational exp. 57,300.00		
	Postage & Stamp 4,095.00		
	Advertisement & Photographs 17,055.00		
	Legal exp. 59,523.00		
	Audit fee 6,000.00		
	Vechile exp. 5,276.00		
	Uniform 1,35,950.00		
	Medical exp. 272.00		
	Accounting charges 29,000.00		
	Misc.exp. 6,785.00		
	Charity 2,751.00		
	Distribution of Try-cycle 1,13,750.00		
	News paper 75.00		
	Function & Festival 9,425.00		
	Bank Charges 1,220.00		11,74,862.00
	<u>Closing Balance</u>		
	Cash in hand 6,196.00		
	Cash with SBI, Bodhgaya, Br. 24,52,140.00		
47,60,708.00			47,60,708.00

Date - 22.06.2009
Place - Patna

As Per Our Separate Report of Even Date
For Dinesh K. Yadav & Associates
Chartered Accountants

