



FORM NO.10-B
(See Rule 17B)

AUDIT REPORT UNDER SECTION 12A (b) OF THE INCOME TAX ACT, 1961
IN THE CASE OF CHARITABLE OR RELIGIOUS TRUST OR INSTITUTION

1. We have examined the Balance Sheet of MINE HAHA HELPING FREE EDUCATIONAL CENTRE (Consolidated A/c), Bodhgaya, Gaya (Bihar) 824231 as at 31st March 2013 and the Income & Expenditure account for the year ended on that date which is in agreement with the books of account maintained by the said Trust. These financial statements are the responsibility of the Trust's management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our 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.
3. We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for purpose of the audit. In our opinion, proper books of account have been kept by the Trust visited by us so far as appears from our examination of the books, subject to the comments given below:

In our opinion and to best of our information and according to information given to us, the said accounts give a true and fair view:

- 1) In the case of the Balance Sheet of the state of affairs of the above named Trust as at 31st March, 2013 and;
- 2) In the case of the Income & Expenditure account, of the excess of Expenditure over Income of its accounting period ending 31st March 2013

PLACE:- GAYA
DATED:- 21-05-2013



FOR, S.K.DUBEY & CO.
CHARTERED ACCOUNTANTS

Shashank Kumar Saha

(SHASHANK KUMAR)
PARTNER, M.NO.409644

H.O.-DUBEY NIWAS, DAV PUBLIC SCHOOL, DIST.- JAMUI E-MAIL- skd2@sify.com
B.OFFICE: GHUGHARITARD, NEW COLONY, YASHI MAA MANDIR, GAYA-823001 M.
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ANNEXURE
Statement of particulars

I. Application of income for charitable or religious purpose

- | | |
|---|--------------|
| 1. Amount of income of the previous year applied to charitable or religious purposes in India during that year | 1297808.00 |
| 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 <u>accumulated or set apart*</u> For application <u>Finally set apart</u> to charitable or Religious purposes. To the extent it does not exceed 15 per cent of the income derived from property held under trust <u>wholly*</u> for such purposes <u>in part only</u> | AS PER SHEET |
| 4. Amount of income eligible for exemption under section 11(1)© (Give details) | AS PER SHEET |
| 5. Amount of income, in addition to the amount referred to in item 3 above, accumulate ^d 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- | N.A. |
| (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 section 11(2)(b)(ii) or section 11(2)(b)(iii), or | |
| (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? | |



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 for 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 there of 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 from 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



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: Gaya
Date: 21-05-2013

For, S.K.DUBEY & CO.
Chartered Accountants



Shashank Kumar S.K.

Shashank Kumar
Partner, M.no. 409644

MINE HAHA HELPING FREE EDUCATIONAL CENTER

BODHGAYA, GAYA, BIHAR-824231
BALANCE SHEET AS ON 31st MARCH, 2013

LIABILITIES		Amount	ASSETS		Amount
Corpus Fund		1,000.00	FIXED ASSETS		
GENERAL FUND			AS PER Schedul 1		3,766,306.00
As Per Last A/C	4,127,696.00		INVESTMENTS		
Less: Excess of Expenditure over Income	<u>505,686.00</u>	3,622,010.00	CURRENT ASSETS, LOAN & ADVANCES		
SECURED LOAN			Cash in hand		6,442.00
UNSECURED LOAN			Cash at Bank SBI		8,662.00
CURRENT LIABILITIES & PROVISIONS			Cash at Bank PNB		<u>23,487.00</u>
Salary Payable		174,332.00	Prepaid Insurance		6,445.00
Audit Fee Payable		14,000.00			
TOTAL		3,811,342.00	TOTAL		3,811,342.00

IN TERMS OF OUR REPORT OF EVEN DATE
FOR S.K.DUBEY & CO.

Place: Gaya
Date: 21.05.2013

CHARTERED ACCOUNTANTS

For, MINE HAHA HELPING FREE
EDUCATIONAL CENTER



Shashank Kumar Saha
(SHASHANK KUMAR)
Partner, M.No. 409644

(President) (Secretary)

MINE HAHA HELPING FREE EDUCATIONAL CENTER
BODHGAYA, GAYA, BIHAR
INCOME & EXPENDITURE A/C FOR THE YEAR ENDED AS ON 31-03-2013

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To, Salary & Wages	697,330.00	By Donation & Contribution	1,224,591.00
" Honorarium	60,000.00	" Excess of Expenditure over	
" Education Expenses	113,054.00	income	505,686.00
" Electricity Expenses	10,335.00		
" Legal Fee	22,000.00		
" Audit Fee	14,000.00		
" Food for Students & Staffs	109,074.00		
" Miscellaneous Expenses	1,140.00		
" Office Rent	24,000.00		
" Printing & Stationery	4,906.00		
" Repair & Maintenance	48,100.00		
" Postage Expenses	218.00		
" Bank Charge	1,873.00		
" Jeep Insurance	7,233.00		
" Horticulture A/c	9,485.00		
" Computer Maintenance	11,900.00		
" DD For FCRA Regd. & Penalty	126,873.00		
" Traveling & Conveyance	11,315.00		
" Vehicle Repairing & Maintenance	24,959.00		
" Depreciation on Fixed Assets	432,482.00		
	1,730,277.00		1,730,277.00

IN TERMS OF OUR REPORT OF EVEN DATE
FOR S.K.DUBEY & CO.
CHARTERED ACCOUNTANTS

Place: Gaya
Date: 21.05.2013



Shashank Kumar

(SHASHANK KUMAR)
Partner, M.No. 409644

For, MINE HAHA HELPING FREE
EDUCATIONAL CENTER

(President) (Secretary)

MINE HAHA HELPING FREE EDUCATIONAL CENTER
BODHGAYA, GAYA, BIHAR
RECEIPT & PAYMENT A/C FOR THE YEAR ENDED 31ST MARCH 2013

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To, Opening Balance		By, Salary & Wages	676,898.00
" Cash in hand 4,163.00		" Honorarium	60,000.00
" Cash at SBI Bank 95,212.00		" Education Expenses	113,054.00
" Cash at PNB Bank 12,433.00	111,808.00	" Electricity Expenses	10,335.00
" Donation Received local A/C	1,224,591.00	" Legal Fee	30,000.00
		" Audit Fee	14,000.00
		" Food for Students & Staffs	109,074.00
		" Miscellaneous Expenses	1,140.00
		" Office Rent	30,000.00
		" Printing & Stationery	4,906.00
		" Repair's & Maintenance	48,100.00
		" Postage Expenses	218.00
		" Bank Charge	1,873.00
		" Jeep Insurance	13,678.00
		" Horticulture A/c	9,485.00
		" Computer Maintenance	11,900.00
		" DD For FCRA Regd. & Penalty	126,873.00
		" Traveling & Conveyance	11,315.00
		" Vehicle Repairing & Maintenance	24,959.00
		<u>Closing balance</u>	
		" Cash in Hand 6,442.00	
		" Cash at SBI Bank 8,662.00	
		" Cash at PNB Bank 23,487.00	38,591.00
	1,336,399.00		1,336,399.00

IN TERMS OF OUR REPORT OF EVEN DATE
FOR S.K.DUBEY & CO.

Place: Gaya
Date: 21.05.2013

CHARTERED ACCOUNTANTS

For, MINE HAHA HELPING FREE
EDUCATIONAL CENTER



Shashank Kumar
(SHASHANK KUMAR)
Partner, M.No. 409644

(President) (Secretary)

**MINE HAHA HELPING FREE EDUCATIONAL CENTER
BODHGAYA, GAYA, BIHAR
SCHEDULE OF FIXED ASSETS-1**

SL	PARTICULAR	RATE OF DEP	OPENING BALANCE AS ON 01-04-2012	ADDITION MORE THAN 180DAYS	ADDITION LESS THAN 180 DAYS	SOLD DURING THE YEAR	TOTAL	DEPRECIATION	CLOSING BALANCE AS ON 31-3-2013
1	Land	-	208,334.00	-	-	-	208,334.00	-	208,334.00
2	Furniture & Fixture	10%	338,314.00	-	-	-	338,314.00	33,831.00	304,483.00
3	School Building	10%	3,022,681.00	-	-	-	3,022,681.00	302,268.00	2,720,413.00
4	Computer	60%	4,365.00	-	-	-	4,365.00	2,619.00	1,746.00
5	Electricity Instruments	15%	94,429.00	-	-	-	94,429.00	14,164.00	80,265.00
6	kitchen Equipments	15%	10,336.00	-	-	-	10,336.00	1,550.00	8,786.00
7	Musical Insturment	15%	8,269.00	-	-	-	8,269.00	1,240.00	7,029.00
8	Room Cooler	15%	7,165.00	-	-	-	7,165.00	1,075.00	6,090.00
9	Refregerator	15%	6,610.00	-	-	-	6,610.00	992.00	5,618.00
10	Jeep	15%	473,105.00	-	-	-	473,105.00	70,966.00	402,139.00
11	Water Motor Installation	15%	25,180.00	-	-	-	25,180.00	3,777.00	21,403.00
			4,198,788.00	-	-	-	4,198,788.00	432,482.00	3,766,306.00

