



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

We have examined the Balance Sheet of MINE HAHA HELPING FREE EDUCATIONAL CENTRE (Consolidated A/c), Bodhgaya, Gaya (Bihar) 824231 as at 31st March 2012 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.

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, 2012 and;
- 2) In the case of the income & Expenditure account, of the excess of Expenditure over Income of its accounting year ending 31st March 2012.

PLACE:- GAYA
DATED: 29-05-2012



FOR S.K.DUBEY & CO.
CHARTERED ACCOUNTANTS

(SHASHANK KUMAR)
PARTNER, M.NO. 409644

ANNEXURE
Statement of particulars

1. 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 | 11,11,980.00 |
| 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
Finally set apart
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
in part only | 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, 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- | N.A. |
| <i>(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</i> | |
| <i>(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</i> | |
| <i>(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?</i> | |



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 NO
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

3. Whether any payment was made to any such person NO
during the previous year by way of salary, allowance
or otherwise? If so , give details

4. Whether the services of the institution were made NO
available to any such person during the previous
year? If so give details there of together with
remuneration or compensation received, if any

5. Whether any share, security or other property was NO
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

6. Whether any share, security or other property was NO
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

7. Whether any income or property of the institution was NO
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

8. Whether the income or property of the institution was NO
used or applied during the previous year for the benefit
of any such person in any other manner? If so, give details



III. Investments held at any time during 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: 29-05-2012



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

Shashank Kumar

Shashank Kumar
Partner, M.no. 409644

MINE HAHA HELPING FREE EDUCATIONAL CENTRE
Bodhgaya, Gaya (Bihar) 824231
BALANCE SHEET AS ON 31st MARCH, 2012

LIABILITIES	Amount	ASSETS	Amount
CORPUS FUND	1,000.00	FIXED ASSETS	
		As per schedule 1	4,198,788.00
GENERAL FUND		INVESTMENTS	
As Per Last A/C	4,616,548.00		
Less:-Excess of Expenditure Over	<u>488,852.00</u>	CURRENT ASSETS & LOAN & ADVANCES	
	4,127,696.00	Cash in hand (As Certified by Management)	4,163.00
SECURED LOAN		Cash at Bank	
UNSECURED LOAN		SBI A/C NO.30160626021	95,212.00
CURRENT LIABILITES		PNB A/C NO. 4922002100001829	12,433.00
Audit Fee Payable	14,000.00		
Salary Payable	153,900.00		
Legal Fee	8,000.00		
Office Rent	6,000.00		
	4,310,596.00		4,310,596.00

For, MINE HAHA HELPING FREE EDUCATIONAL
CENTRE

As per our report of even date attached
FOR S.K.DUBEY & CO.
CHARTERED ACCOUNTANTS



Shashank Kumar

(SHASHANK KUMAR)
Partner, M.No. 409644

(Trustee)
Place: Gaya
Date: 29.05.2012

(Secretary)

MINE HAHA HELPING FREE EDUCATIONAL CENTRE
Bodhgaya, Gaya (Bihar) 824231
INCOME & EXPENDITURE A/C FOR THE YEAR ENDED AS ON 31-03-2012

EXPENDITURE	AMOUNT	INCOME	AMOUNT
By, Bank Charges	2,059.00	To, Donation & Contribution in Currency	
" Office Rent	24,000.00	Foreign Contribution	1,006,000.00
" Salary & Wages	709,150.00	Local	198,459.00
" Legal Expenses	18,000.00	" Donation in Kind	1,204,459.00
" Vehicle Repairing & Maintenance	15,327.00		137,870.00
" Jeep Insurance	13,831.00	" Being Excess of expenditure over	488,852.00
" Electric Charges	24,209.00	Income	
" Food for staff	58,300.00		
" Traveling & Conveyance	3,000.00		
" Audit Fee	14,000.00		
" Misc. Expenses	3,870.00		
" Postage & Stamp	6,192.00		
" Printing & Stationary	3,192.00		
" Repair & Maintenance	550.00		
" Accounting Charges	3,000.00		
" Educational Materials	252,200.00		
" Medicine Expenses	10,000.00		
" School Rent	180,000.00		
" Depreciation	490,301.00		
	1,831,181.00		1,831,181.00

For, MINE HAHA HELPING FREE EDUCATIONAL CENTRE

As per our report of even date attached
FOR S.K.DUBEY & CO.
CHARTERED ACCOUNTANTS

(Trustee)

(Secretary)



Shashank Kumar S.K.

(SHASHANK KUMAR)
Partner, M.No. 409644

Place: Gaya

Date: 29.05.2012

Consolidated A/C

MINE HAHA HELPING FREE EDUCATIONAL CENTRE

Bodhgaya, Gaya (Bihar) 824231

RECEIPT & PAYMENT A/C FOR THE YEAR ENDED 31ST MARCH 2012

RECEIPT	AMOUNT	PAYMENT	AMOUNT
<u>To, Opening Balance</u>		By, Bank Charges	2,059.00
Cash in Hand 91.00		" Office Rent	20,000.00
SBI A/C NO.30160626021 19,238.00	19,329.00	" Salary & Wages	597,250.00
		" Legal Expenses	22,000.00
To, Donation & Contribution in Currency		" Vehicle Repairing & Maintenance	15,327.00
Foreign Contribution 1,006,000.00		" Jeep Insurance	13,831.00
Local 198,459.00	1,204,459.00	" Electric Charges	24,209.00
		" Food for staff	58,300.00
		" Traveling & Conveyance	5,000.00
		" Audit Fee	10,000.00
		" Misc. Expenses	3,870.00
		" Postage & Stamp	6,192.00
		" Printing & Stationary	3,192.00
		" Repair & Maintenance	550.00
		" Accounting Charges	3,000.00
		" Educational Materials	252,200.00
		" Medicine Expenses	10,000.00
		" Building Construction	65,000.00
		By, Balance c/d:	
		Cash in Hand	4,163.00
		PNB A/C NO. 4922002100001829	12,433.00
		SBI A/C NO.30160626021	95,212.00
	1,223,788.00		1,223,788.00

For, MINE HAHA HELPING FREE EDUCATIONAL
CENTRE

As per our report of even date attached
FOR S.K.DUBEY & CO.
CHARTERED ACCOUNTANTS



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

(Trustee)

(Secretary)

Place: Gaya

Date: 29.05.2012

MINE HAHA HELPING FREE EDUCATIONAL CENTRE
Bodhgaya, Gaya (Bihar) 824231
SCHEDULE -1

Consolidated A/C

SL. NO.	PARTICULARS	RATE OF DEPRECIATION	WDV. AS ON 01.04.2011	ADDITION MORE THAN 180 DAYS	ADDITION LESS THAN 180 DAYS	SOLD DURING THE YEAR	TOTAL	DEPRECIATION	W.D.V. AS ON 31-03-2012
1	LAND	-	208,334.00	-	-	-	208,334.00	-	208,334.00
2	FURNITURE & FIXTURE	10%	238,034.00	137,870.00	-	-	375,904.00	37,590.00	338,314.00
3	SCHOOL BUILDING	10%	3,343,535.00	15,000.00	-	-	3,358,535.00	335,854.00	3,022,681.00
4	COMPUTER	60%	10,912.00	-	-	-	10,912.00	6,547.00	4,365.00
5	ELECTRIC INSTRUMENTS	15%	111,093.00	-	-	-	111,093.00	16,664.00	94,429.00
6	KITCHEN EQUIPMENTS	15%	12,160.00	-	-	-	12,160.00	1,824.00	10,336.00
7	MUSICAL INSTRUMENTS	15%	9,728.00	-	-	-	9,728.00	1,459.00	8,269.00
8	ROOM COOLER	15%	8,429.00	-	-	-	8,429.00	1,264.00	7,165.00
9	REFRIGERATOR	15%	7,776.00	-	-	-	7,776.00	1,166.00	6,610.00
10	JEEP	15%	556,594.00	-	-	-	556,594.00	83,489.00	473,105.00
11	WATER MOTOR INSTALLATION	15%	29,624.00	-	-	-	29,624.00	4,444.00	25,180.00
			4,536,219.00	152,870.00	-	-	4,689,089.00	490,301.00	4,198,788.00

