



**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 31<sup>st</sup> March 2014 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 31<sup>st</sup> March, 2014 and;
- 2) In the case of the Income & Expenditure account, of the excess of Expenditure over Income of its accounting period ending 31<sup>st</sup> March 2014

PLACE:- GAYA  
DATED:- 15-04-2014



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

*Shashank Kumar Singh*  
(SHASHANK KUMAR)  
PARTNER, M.NO.409644

H.O.-DUBEY NIWAS, DAV PUBLIC SCHOOL, DIST.- JAMUI E-MAIL- [skd2@sify.com](mailto:skd2@sify.com)  
B.OFFICE: GHUGHARITARD, NEW COLONY, YASHI MAA MANDIR, GAYA-823001 M.  
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ation or use of income or property for the benefit of persons  
ed to in section 13(3)

MINE RAMA HELPING FREE EDUCATIONAL CENTER

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



**MINE HAHA HELPING FREE EDUCATIONAL CENTER**  
BODHGAYA, GAYA, BIHAR-824231  
BALANCE SHEET AS ON 31st MARCH, 2014

<b>LIABILITIES</b>		<b>Amount</b>	<b>ASSETS</b>		<b>Amount</b>
<b>GENERAL FUND</b>			<b>FIXED ASSETS</b>		
Corpus Fund		1,000.00	AS PER Schedul 1		3,383,069.00
As Per Last A/C	3,622,010.00		<b>INVESTMENTS</b>		
Less: Excess of Expenditure over Income	<u>383,303.00</u>	3,238,707.00			
<b>SECURED LOAN</b>			<b>CURRENT ASSETS, LOAN &amp; ADVANCES</b>		
<b>UNSECURED LOAN</b>			Cash in hand		6,510.00
<b>CURRENT LIABILITIES &amp; PROVISIONS</b>			Cash at Bank SBI		31,253.00
Salary Payable		174,332.00	Cash at Bank PNB		<u>7,207.00</u>
Audit Fee Payable		14,000.00			44,970.00
<b>TOTAL</b>		<b>3,428,039.00</b>	<b>TOTAL</b>		<b>3,428,039.00</b>

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

Place: Gaya  
Date: 15.04.2014

CHARTERED ACCOUNTANTS

For, MINE HAHA HELPING FREE  
EDUCATIONAL CENTER

*Shashank Kumar*

(SHASHANK KUMAR)  
Partner, M.No. 409644

(President) (Secretary)



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  | 1782334.00 |
| 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 accumulated or set apart*/ Finally 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 <u>wholly*</u> / in part only for such purposes | 209855.00  |
| 4. Amount of income eligible for exemption under section 11(1) ( c) (Give details)  | Nil        |
| 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)   | Nil        |
| 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]                    | Nil        |
| 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 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?  | No         |



**MINE HAHA HELPING FREE EDUCATIONAL CENTER**  
**BODHGAYA, GAYA, BIHAR**  
**INCOME & EXPENDITURE A/C FOR THE YEAR ENDED AS ON 31-03-2014**

<b>EXPENDITURE</b>	<b>AMOUNT</b>	<b>INCOME</b>	<b>AMOUNT</b>
To, Salary & Wages	1,099,900.00	By Donation & Contribution	1,399,031.00
" Honorarium	15,000.00	" Excess of Expenditure over	383,303.00
" Education Expenses	6,000.00	income	2,500.00
" Fuel Expenses	2,500.00		24,000.00
" Legal Fee	24,000.00		14,000.00
" Audit Fee	14,000.00		40,900.00
" Food for Students & Staffs	40,900.00		80.00
" Miscellaneous Expenses	160.00		50,000.00
" Office Rent	30,000.00		90,170.00
" Insurance	6,445.00		65,734.00
" Printing & Stationery	90,170.00		4,288.00
" Repair's & Maintenance	65,734.00		
" Bank Charge	4,288.00		
" Deprecation on Fixed Assets	383,237.00		
	<b>1,782,334.00</b>		<b>1,782,334.00</b>

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

Place: Gaya  
 Date: 15.04.2014



*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  
SCHEDULE OF FIXED ASSETS-1**

SL	PARTICULAR	RATE OF DEP	OPENING BALANCE AS ON 01-04-2013	ADDITION MORE THAN 180DAYS	SOLD DURING THE YEAR	TOTAL	DEPRECIATION	CLOSING BALANCE AS ON 31-3-2014
1	Land	-	208,334.00	-	-	208,334.00	-	208,334.00
2	Furniture & Fixture	10%	304,483.00	-	-	304,483.00	30,448.00	274,035.00
3	School Building	10%	2,720,413.00	-	-	2,720,413.00	272,041.00	2,448,372.00
4	Computer	60%	1,746.00	-	-	1,746.00	1,048.00	698.00
5	Electricity Instruments	15%	80,265.00	-	-	80,265.00	12,040.00	68,225.00
6	kitchen Equipments	15%	8,786.00	-	-	8,786.00	1,318.00	7,468.00
7	Musical Insturment	15%	7,029.00	-	-	7,029.00	1,054.00	5,975.00
8	Room Cooler	15%	6,090.00	-	-	6,090.00	914.00	5,176.00
9	Refregerator	15%	5,618.00	-	-	5,618.00	843.00	4,775.00
10	Jeep	15%	402,139.00	-	-	402,139.00	60,321.00	341,818.00
11	Water Motor Installation	15%	21,403.00	-	-	21,403.00	3,210.00	18,193.00
			3,766,306.00	-	-	3,766,306.00	383,237.00	3,383,069.00



1. 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: 15-04-2014

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



*Shashank Kumar S.K.A.*  
Shashank Kumar  
Partner, M.no. 409644



(SHASHANK KUMAR)  
Partner, M.No. 409644

(President) (Secretary)

**MINE HAHA HELPING FREE EDUCATIONAL CENTER**

**BODHGAYA, GAYA, BIHAR**

**RECEIPT & PAYMENT A/C FOR THE YEAR ENDED 31ST MARCH 2014**

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To, Opening Balance		By, Salary & Wages	1,099,900.00
" Cash in hand 6,442.00		" Horrororium 15,000.00	
" Cash at SBI Bank 8,662.00		" Educatation Expenses 6,000.00	
" Cash at PNB Bank 23,487.00	38,591.00	" Fuel Expenses 2,500.00	
" Donation Received local A/C	1,399,031.00	" Legal Fee 24,000.00	
		" Audit Fee 14,000.00	
		" Food for Students & Staffs 40,900.00	
		" Miscellaneous Expenses 160.00	
		" Office Rent 30,000.00	
		" Printing & Stationery 90,170.00	
		" Repair's & Maintenance 65,734.00	
		" Bank Charge 4,288.00	
		<b>Closing balance</b>	
		" Cash in Hand 6,510.00	
		" Cash at SBI Bank 31,253.00	
		" Cash at PNB Bank 7,207.00	44,970.00
	1,437,622.00		1,437,622.00

IN TERMS OF OUR REPORT OF EVEN DATE

Place: Gaya

FOR S.K.DUBEY & CO.

Date: 15.04.2014

CHARTERED ACCOUNTANTS

For, MINE HAHA HELPING  
FREE EDUCATIONAL CENTER



*Shashank Kumar*

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