

**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 EDUCATION CENTRE**", BODHGAYA, GAYA, BIHAR as at 2015 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 31<sup>st</sup> March 2015, and
- (ii) In the case of the Income and expenditure account, of the Excess of Expenditure over Income of its accounting year ending on 31<sup>st</sup> March 2015

The prescribed particulars are annexed hereto.

Place: - Patna.

Date:- 11.04.2015

For, Dinesh K. Yadav & Associates  
Chartered Accountant

(Dinesh Kumar)  
Partner

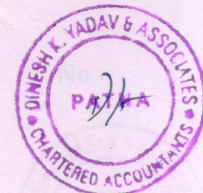
M.N- 401365

**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   | RS. 2043771.00 |
| 2. | Whether the institution has exercised the option under clause (2) of the <i>Explanation</i> 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 cent <sup>2</sup> 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 <i>Explanation</i> 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.           |



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
			<b>NOT APPLICABLE</b>		
Total					

Place :- Patna

Date :- 11.04.2015

For, Dinesh K. Yadav & Associates

Chartered Accountants

(Dinesh Kumar)  
Partner

M.No-401365

**MINE HAHA HELPING FREE EDUCATIONAL CENTRE  
BODHGAYA, GAYA, BIHAR  
Balance sheet as at 31st March 2015**

<u>Fund &amp; Liabilities</u>	Amount (Rs)	Amount (Rs)	<u>Assets</u>	Amount (Rs)	Amount (Rs)
<u>Corpus fund:</u>			<u>Fixed Assets</u>		
as per last A/C		1,000.00	As per schedule		3,165,294.00
<u>General fund:</u>			<u>INVESTMENTS</u>		
As per last A/C	3,238,707.00		<u>Current Assets</u>		
Less: Excess of expenditure over Income transferred	142,117.25	3,096,589.75	<u>Loans &amp; Advances</u>		
<u>Secured Loan</u>			Cash in hand	3,488.00	
<u>Unsecured Loan</u>			Cash at Bank		
<u>Current liabilities &amp; Provision</u>			S.B.I, Bodhgaya Br.	110,217.00	
<u>Salary payable</u>	174,332		A/C No. 30160626021		
<u>Audit fee payable</u>	14,000	188,332.00	Cash at PNB, Bodhgaya	6,922.75	120,627.75
		3,285,921.75			3,285,921.75

Place : Patna

Date : 11.04.2015

FOR DINESH K. YADAV & ASSOCIATES  
(Chartered Accountants)

  
 Dinesh Kumar  
(Partner)  
M.No. 401365

MINE HAHA HELPING FREE EDUCATIONAL CENTRE

BODHGAYA, GAYA, BIHAR

**Income & Expenditure Account for the Year ended 31 March 2015**

<u>Expenditure</u>	<u>Amount (Rs)</u>	<u>Income</u>	<u>Amount (Rs)</u>
To Salary & Wages	1,002,695.00		
" Accounting charges	4,000.00		
" Audit fee	10,000.00	BY Donation received	2,119,429.00
" Bank charge	5,163.25		
" Computer maintenance	13,200.00	Excess of expenditure over	
" Educational exp	74,278.00	income transferred	142,117.25
" Food for student	669,899.00		
" Jeep maintenance	46,663.00		
" Legal fee	29,300.00		
" Misc exp	2,778.00		
" Office rent	22,000.00		
" Postage & Telephone	522.00		
" Printing & Stationery	45,034.00		
" Repair & maintenance	102,726.00		
" Travelling & Conveyance	15,513.00		
" Depreciation	217,775.00		
		As on 31.03.2015	
		Cash in hand	
		Cash at Bank	
		(S.D.)	
	2,261,546.25		2,261,546.25

Place : Patna

Date : 11.04.2015

FOR DINESH K. YADAV & ASSOCIATES  
(Chartered Accountants)



M.No-401365

MINE HAHA HELPING FREE EDUCATIONAL CENTRE

BODHGAYA, GAYA, BIHAR

Receipt & payment Account for the Year ended 31 March 2015

Receipts		Amount (Rs)	Amount (Rs)	Payments		Amount (Rs)	Amount (Rs)
<b>Opening Balance:</b>				By	Salary & Wages		1,002,695.00
Cash in hand		6,510.00		"	Accounting charges		4,000.00
Cash at Bank				"	Audit fee		10,000.00
(S.B.I, Bodhgaya Br.		31,253.00		"	Bank charge		5,163.25
Cash at PNB, Bodhgaya		<u>7,207.00</u>	44,970.00	"	Computer maintenance		13,200.00
				"	Educational exp		74,278.00
				"	Food for student		669,899.00
To Donation received			2,119,429	"	Jeep maintenance		46,663.00
				"	Legal fee		29,300.00
				"	Misce exp		2,778.00
				"	Office rent		22,000.00
				"	Postage & Telephone		522.00
				"	Printing & Stationery		45,034.00
				"	Repair & maintenance		102,726.00
				"	Travelling & Conveyance		15,513.00
				"	<b>Closing Balance:</b>		
					<b>As on 31.03.2015</b>		
					Cash in hand	3,488.00	
					Cash at Bank		
					(S.B.I, Bodhgaya Br.	110,217.00	
					A/C No. 30160626021		
					Cash at PNB, Bodhgaya	<u>6,922.75</u>	120,627.75
			<u>2,164,399.00</u>				<u>2,164,399.00</u>

Place : Patna

Date : 11.04.2015

FOR DINESH K. YADAV & ASSOCIATES  
(Chartered Accountants)

  
Dinesh Kumar  
(Partner)  
M.No-401365

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

**Statement of Assets valuation as on 31st March 2015**

Particulars	Opening Balance As on 01.04.2014	Addition during the year	Total	Rate of dep %	Depreciation	Closing balance as on 31.03.2015
Land	208,334		208,334	0		208,334
Furniture & Fixture	274,035		274,035	10%	27,403	246,632.00
School Building	2,448,372		2,448,372	5%	122,419	2,325,953.00
Coputer & Printer	698		698	30%	209	489.00
Electrical Instruments	68,225		68,225	15%	10,234	57,991.00
Kitchen utensils	7,468		7,468	15%	1,120	6,348.00
Musical Instruments	5,975		5,975	15%	896	5,079.00
Room cooler	5,176		5,176	15%	776	4,400.00
Refrigerator	4,775		4,775	15%	716	4,059.00
Jeep	341,818		341,818	15%	51,273	290,545.00
Water Motor Installation	18,193		18,193	15%	2,729	15,464.00
<b>Total</b>	<b>3,383,069</b>		<b>3,383,069</b>		<b>217,775</b>	<b>3,165,294</b>



Place: Patna

Date: 31.03.2015