

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 HAHHA HELPING FREE EDUCATION CENTRE, BODHGAYA, DIST-GAYA, BIHAR as on 31ST MARCH, 2017 and the **INCOME & EXPENDITURE ACCOUNT (COMBINED)** 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 2017, 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 2017.

The prescribed particulars are annexed hereto.

Place: - Patna.
Date:- 28.04.2017

For, Dinesh K. Yadav & Associates
Chartered Accountants

(CA Dinesh Kumar)
Partner

M.NO.401365

ANNEXURE

Statement of particulars

I. Application of income for charitable or religious purposes

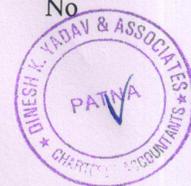
- | | | |
|----|---|--------------|
| 1. | Amount of income of the previous year applied to charitable or religious purposes in India during that year | 55,31,773.18 |
| 2. | Whether the institution has exercised the option under clause (2) of the <i>Explanation</i> to section 11(1)? If so, the details 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 ² 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—
(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 | N.A. |



- (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 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 | No |



such person in any other manner? If so, give details

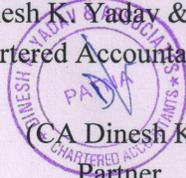
III. Investments held at any time during the previous year(s) in concerns in which persons referred to in section 13(3) have a substantial interest

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 :- 28.04.2017

For, Dinesh K. Yadav & Associates
Chartered Accountants


(CA Dinesh Kumar)
Partner

M.NO.401365

MINE HAHA HELPING FREE EDUCATION CENTRE
Bodhgaya, Dist-Gaya, Bihar

COMBINED

Balance Sheet as at 31st March 2017

Capital & Liabilities	Amount	Amount	Assets & Properties	Amount	Amount
<u>CORPUS FUND</u>			<u>FIXED ASSETS</u>		
(As per last A/c)		1,000.00	As per shedule-A		85,00,503.00
<u>General fund:</u>			<u>Investment</u>		-
(As per last A/c)	65,96,264.77		<u>Current Assets</u>		
Add :Excess of Income over expenses	13,05,185.55	79,01,450.32	Cash in hand	3,488.00	
<u>Secured Loan</u>			SBI Bodhgaya	6,67,915.23	
<u>Unsecured Loan</u>		15,00,000.00	PNB Bodhgaya	4,18,876.09	10,90,279.32
<u>Current Liabilities & Provisions</u>					
Audit Fee Payable	14,000.00				
Creditors for expenses	1,74,332.00	1,88,332.00			
		95,90,782.32		-	95,90,782.32

Date: 28-04-2017
Place : Patna

For, Dinesh K. Yadav & Associates
(Chartered Accountants)

CA Dinesh Kumar
(Partner)
M No. 401365

MINE HAHA HELPING FREE EDUCATION CENTRE
Bodhgaya, Dist-Gaya, Bihar

COMBINED

Income & Expenditure Account for the year ended 31st March 2017

EXPENDITURE	AMOUNT	INCOME	Amount
TO SALARY & WAGES	13,54,349.00	BY DONATION RECEIVED	48,60,755.73
TO ADVERTISEMENT EXPENSES	27,750.00	BY PENALTY	5,00,000.00
TO AUDIT FEE & OTHER	20,000.00		
TO BANK & OTHER CHARGES	7,351.18		
TO COMMERCIAL GAS	38,622.00		
TO COMPUTER MAINTENANCE	2,30,000.00		
TO EDUCATIONAL EXPENSES	25,000.00		
TO ELECTRICAL INSTALLATION	3,39,730.00		
TO FOOD FOR STUDENT	1,93,252.00		
TO LEGAL EXPENSES	3,07,072.00		
TO MAINTENANCE CHARGE	8,89,449.00		
TO OFFICE RENT	24,000.00		
TO POSTAGE	1,031.00		
TO PRINTING & STATIONERY	61,020.00		
TO TRAVELLING & CONVEYANCE	12,400.00		
TO VEHICLE REPAIR & MAINTENANCE	12,072.00		
TO WEBSITE RENEWAL	8,000.00		
TO DEPRECIATION	5,04,472.00		
TO EXCESS OF INCOME OVER EXPENDITURE	13,05,185.55		
	<u><u>53,60,755.73</u></u>		<u><u>53,60,755.73</u></u>

Date: 28-04-2017
Place : Patna

For, Dinesh K. Yadav & Associates
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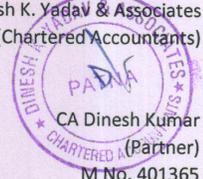
MINE HAHA HELPING FREE EDUCATION CENTRE
Bodhgaya, Dist-Gaya, Bihar

COMBINED

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2017

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT
TO OPENING BALANCE ON 31.03.16			BY SALARY & WAGES	13,54,349.00
TO CASH IN HAND	3,488.00		BY ADVERTISEMENT EXPENSES	27,750.00
TO CASH AT BANK	44,318.00		BY AUDIT FEE & OTHER	20,000.00
SBI.BODHGAYA BR.	12,13,490.77	12,61,296.77	BY BANK & OTHER CHARGES	7,351.18
PNB BODHGAYA BR.			BY COMMERCIAL GAS	38,622.00
			BY COMPUTER MAINTENANCE	2,30,000.00
			BY EDUCATIONAL EXPENSES	25,000.00
TO DONATION RECEIVED		48,60,755.73	BY ELECTRICAL INSTALLATION	3,39,730.00
TO PENALTY RECEIVED		5,00,000.00	BY FOOD FOR STUDENT	1,93,252.00
			BY LEGAL EXPENSES	3,07,072.00
			BY MAINTENANCE CHARGE	8,89,449.00
			BY OFFICE RENT	24,000.00
			BY POSTAGE	1,031.00
			BY PRINTING & STATIONERY	61,020.00
			BY TRAVELLING & CONVEYANCE	12,400.00
			BY VEHICLE REPAIR & MAINTENANCE	12,072.00
			BY WEBSITE RENEWAL	8,000.00
			BY BUILDING CONSTRUCTION	19,80,675.00
			BY CLOSING BALANCE:AS ON 31.3.17	
			BY CASH IN HAND	3,488.00
			SBI,BODHGAYA BR.	6,67,915.23
			PNB,BODHGAYA BR.	4,18,876.09
		<u><u>66,22,052.50</u></u>		<u><u>66,22,052.50</u></u>

Date: 28-04-2017
Place : Patna

For, Dinesh K. Yadav & Associates
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MINE HAHA HELPING FREE EDUCATION CENTRE
Bodhgaya, Dist-Gaya, Bihar

COMBINED

DETAILS OF FIXED ASSETS AT 31ST MARCH 2017

PARTICULARS	W.V.D. ON	PURCHASED DURING THE YEAR	TOTAL	RATE OF DEPRECIATION	DEPRECIATION	W.V.D. ON
	01.04.2016					31.03.2017
LAND	2,08,334.00	-	2,08,334.00	-	-	2,08,334
FURNITURE & FIXTURE	2,21,969.00	-	2,21,969.00	0.10	22,197	1,99,772
SCHOOL BUILDING	60,59,103.00	19,80,675.00	80,39,778.00	0.05	4,01,989	76,37,789
COMPUTER SYSTEM	342.00	-	342.00	0.30	103	239
ELECTRICALS INSTRUMENTS	49,292.00	-	49,292.00	0.15	7,394	41,898
LAB & LABORATORY	2,08,250.00	-	2,08,250.00	0.15	31,237	1,77,013
KITCHEN UTENSILS	5,396.00	-	5,396.00	0.15	809	4,587
MUSICAL INSTRUMENTS	4,317.00	-	4,317.00	0.15	648	3,669
ROOM COOLER	3,740.00	-	3,740.00	0.15	561	3,179
REFRIGERATOR	3,450.00	-	3,450.00	0.15	518	2,932
JEEP	2,46,963.00	-	2,46,963.00	0.15	37,044	2,09,919
WATER MOTOR INSTALLATION	13,144.00	-	13,144.00	0.15	1,972	11,172
	70,24,300.00	19,80,675.00	90,04,975.00	-	5,04,472	85,00,503

Date : 28.04.2017

Place : Patna

