



GUPTA SACHDEVA & Co.

FORM NO-10B
CHARTERED ACCOUNTANTS
[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 -824231 (BIHAR)** as at **31st March, 2019** 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 trust/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: -

"As per Notes on Account"

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 trust/institution as at 31st March, 2019 and
- (ii) In case of the Income & Expenditure Account, of the excess of expenditure over income of its accounting year ending on 31st March, 2019.

The prescribed particulars are annexed hereto.

Place: PATNA

Dated: 19.06.2019

For GUPTA SACHDEVA & CO.
CHARTERED ACCOUNTANTS



Shiv
(SHIV P. PRABHAKAR)
PARTNER, M.No.520964

Registered Office

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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.	Contribution : ₹ 77,88,462.00/-
2.	Whether the trust/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 wholly /in part only for such purposes.	₹ 11,68,269.30/-
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.	No
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	No.
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purpose 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)(1) or deposited in any account referred to in section 11(2)(b)(1) 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? If so, the details thereof	No.
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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 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 trust/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 trust/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 trust/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 trust/institution during the previous year to any such person? If so, the details thereof together with the consideration received.	No.
7.	Whether any income or property of the trust/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 trust/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. Investment 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 No and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in Col. 4 exceeded 5% of the capital of the concern during the previous year- say. Yes/No
1	2	3	4	5	6
		NIL.....		
			
Total					

Place: PATNA

Dated: 19.06.2019

For GUPTA SACHDEVA & CO.
CHARTERED ACCOUNTANTS

Shiv
(SHIV P. PRABHAKAR)
PARTNER, M.No.520964



MINE HABA HELPING FEE EDUCATION CENTRE
REGD.OFFICE-VILL - BODHGAYA,P.O-BODHGAYA,P.S-BODHGAYA,DISTT-GAYA(BIHAR)
BALANCE SHEET AS ON 31ST MARCH, 2019

[Amount in Rs.]

FUND & LIABILITIES	AMOUNT	ASSETS & PROPERTIES	AMOUNT
<u>CORPUS FUND</u>	1,000.00	<u>FIXED ASSETS:</u>	
<u>CAPITAL FUND</u>	8,552,620.65	<u>As Per Schedule-I</u>	10,714,413.92
Addition During the Year	706,010.58		
	9,258,631.23		
<u>LAON</u>	2,500,000.00		
	2,500,000.00		
<u>CURRENT LIABILITIES & PROVISIONS</u>		<u>CURRENT ASSETS, LOANS & ADVANCES:</u>	
Audit Fee Payable	20,000.00	A. <u>Current Assets:</u>	
Creditor	153,436.00	" Cash in Hand	766.00
Salary Payable	4,000.00	" Cash at Bank	692,887.31
		B. <u>Advances</u>	
		" Maa Mundeshwari Motors Pvt Ltd	526,000.00
		" Kalyan Brothers	3,000.00
			1,222,653.31
TOTAL RS.	11,937,067.23	TOTAL RS.	11,937,067.23

In terms of our separate report of even date

PLACE : PATNA
DATE :- JUN 19th 2019



For GUPTA SACHDEVA & CO.
Chartered Accountants
(Signature)
(Shiv P. Prabhakar)
Partner
Membership No. 520964

MINE Haha HELPING FEE EDUCATION CENTRE
REGD. OFFICE-VILL - BODHGAYA, P.O-BODHGAYA, P.S-BODHGAYA, DISTT-GAYA(BIHAR)
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

[Amount in Rs.]

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To Opening Balance:	1,746,652.80	By <u>ESTABLISHMENT EXPENSES:</u>	
Cash In Hand	4,296.00	" Salary	4,950,531.00
Cash at Bank	1,742,356.80	" Legal Expenses	75,600.00
		" Newspaper Expenses	4,434.00
" Fee & Subscription	4,673,697.00	" Bank Charges	5,529.59
" Foreign Contribution	3,114,765.00	" Electricity Charges	56,237.00
" Unsecured Loan	149,530.00	" Fuel Expenses	165,971.00
		" Misc. Expenses	1,080.00
		" Mobile , Telephone & Internet Expenses	5,086.00
		" Professional Fee	6,000.00
		" Registration & Affiliation	148,915.90
		" Advertisement Expenses	172,100.00
		" Provident Fund	182,800.00
		" Rent & Taxex	178,190.00
		" Mess Expenses	57,991.00
		" Postage & Stamp	755.00
		" Printing & Stationary	61,396.00
		" Security Expenses	72,000.00
		" T.A & conveyance	10,290.00
		" Repair & Maintainance	166,550.00
			6,321,456.49
		" <u>PURCHASES OF ASSETS</u>	
		" School Bus	1,903,600.00
			1,903,600.00
		By <u>ACTIVITIES EXPENSES:</u>	
		" Function & Festival	42,958.00
		" Tie & Belt Distribution	13,491.00
		" Staff Welfare	5,060.00
			61,509.00
		By <u>LIABILITY PAID</u>	
		" Audit Fees	9,000.00
		" Sundry Creditor	3,396.00
		" Rainbow Enterprises	13,500.00
		" Unsecured Loan (Ravindra Kumar)	149,530.00
			175,426.00
		By <u>LOAN & ADVANCE</u>	
		" Maa Mundeshwari Motor Pvt Ltd	526,000.00
		" Kalyan Brothers	3,000.00
			529,000.00
		By <u>CLOSING BALANCE:</u>	
		" Cash in Hand	766.00
		" Cash at Bank	692,887.31
			693,653.31
TOTAL RS.	9,684,644.80	TOTAL RS.	9,684,644.80

In terms of our separate report of even date

Place : Patna
 Date: Jun 19th 2019



For GUPTA SACHDEVA & CO
 Chartered Accountants

Shiva
 (Shiv P. Prabhakar)

Partner

Membership No. 520964

MINE HABA HELPING FEE EDUCATION CENTRE
REGD.OFFICE-VILL - BODHGAYA,P.O-BODHGAYA,P.S-BODHGAYA,DISTT-GAYA(BIHAR)
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

[Amount in Rs.]

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To <u>ESTABLISHMENT EXPENSES:</u>		By Donation & Subscription	4,673,697.00
<i>As per details in Receipt & Payment A/c</i>	6,321,456.49	" Foreign Contribution	3,114,765.00
" <u>ACTIVITIES EXPENSES:</u>			
<i>As per details in Receipt & Payment A/c</i>	61,509.00		
" Depreciation	684,485.93		
" <u>ACCRUED EXPS. & PROVIDED FOR:</u>			
a) Audit Fee	15,000.00		
" Being Excess of Income over Expenditure transferred to B/S	706,010.58		
TOTAL RS.	7,788,462.00	TOTAL RS.	7,788,462.00

In terms of our separate report of even date

For GUPTA SACHDEVA & CO
Chartered Accountants


(Shiv P. Prabhakar)
Partner

Membership No. 520964



Place : Patna
Date: JUN 19th 2019

MINE HABA HELPING FREE EDUCATIONAL CENTRE

BODHGAYA, DIST - GAYA, BIHAR 824231

COMBINED

SCHEDULE - 'A' OF FIXED ASSETS FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2018

SL. NO.	PARTICULARS	RATE OF DEP.	W.D.V. AS AT 31.03.2017	ADDITION > 180 Days	ADDITION < 180 Days	TOTAL UPTO 31.03.2018	DEPRECIATION	TOTAL UPTO 31.03.2018
1	LAND	-	208,334.00	-	-	208,334.00	-	208,334.00
2	SCHOOL BUILDING	5%	862,922.05	-	-	862,922.05	447,066.95	415,855.10
3	FURNITURE & FIXTURES	10%	179,795.00	-	-	179,795.00	17,979.48	161,815.52
4	ELECTRICALS INSTRUMENTS	15%	35,613.00	-	-	35,613.00	5,342.00	30,271.00
5	LAB & LABORATORY	15%	150,461.00	-	-	150,461.00	22,569.00	127,892.00
6	JEEP	15%	178,431.00	-	-	178,431.00	26,765.00	151,666.00
7	FIRE EXTINGUISHER	15%	6,120.00	-	-	6,120.00	918.00	5,202.00
8	KITCHEN UTENCIL	15%	3,899.00	-	-	3,899.00	585.00	3,314.00
9	COMPUTER SYSTEM	60%	21,096.00	-	-	21,096.00	12,658.00	8,438.00
10	MUSICAL INSTRUMENT	15%	3,119.00	-	-	3,119.00	468.00	2,651.00
11	ROOM COOLER	15%	2,702.00	-	-	2,702.00	405.00	2,297.00
12	SCHOOL BUS	15%	-	1,903,600.00	-	1,903,600.00	142,770.00	1,760,830.00
13	REFRIGERATOR	15%	2,492.00	-	-	2,492.00	374.00	2,118.00
14	CCTV Camera & Television	15%	68,820.00	-	-	68,820.00	5,161.50	63,658.50
15	WATER MOTOR INSTALLATION	15%	9,496.00	-	-	9,496.00	1,424.00	8,072.00
			1,733,300.05	-	1,903,600.00	3,636,900.05	684,485.93	2,952,414.12

