



AUDITOR'S REPORT

1. We have examined the Balance Sheet of **MINE HAHA HELPING FREE EDUCATION CENTRE , BODHGAYA , BODHGAYA , GAYA, BIHAR-824231** as at 31st March, 2020 and also the Income and Expenditure Account for the year ended on that date. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted the audit in accordance with auditing standards generally accepted in India. These 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 the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. We further report that :-
 - a) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of the audit.
 - b) The Balance Sheet and Income and Expenditure Account dealt with the reports are in agreement with the books of account.
 - c) In our opinion and to the best of our information and according to the explanations given to us, the said statements give a true and fair view :
 - i. In the case of the Balance Sheet, of the state of affairs of the Institution as at 31st March, 2020, and;
 - ii. In the case of the Income & Expenditure Account, of the excess of Expenditure over Income for the year ended on that date.

Place: Hajipur

Dated: 04.12.2020



For GUPTA SACHDEVA & Co.
CHARTERED ACCOUNTANTS


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

Registered Office

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PATNA | HAJIPUR | DHANBAD | NEW DELHI | GHAZIABAD | KOLKATA | GIRIDIH

MINE Haha HELPING FREE EDUCATION CENTRE
REGD.OFFICE-VILL - BODHGAYA,P.O-BODHGAYA,P.S-BODHGAYA,DISS-T-GAYA(BIHAR)
BALANCE SHEET AS ON 31ST MARCH, 2020

[Amount in Rs.]

| FUND & LIABILITIES | AMOUNT | ASSETS & PROPERTIES | AMOUNT |
|---|----------------------|--|----------------------|
| CORPUS FUND | | FIXED ASSETS: | |
| Opening Balance | 1,000.00 | As Per Schedule-A | 13,137,773.72 |
| Addition During the Year | <u>6,376,000.00</u> | | |
| CAPITAL FUND | | CURRENT ASSETS, LOANS & ADVANCES: | |
| Opening Balance | 9,428,499.54 | A. <u>Advances</u> | |
| Addition During the Year | <u>(921,713.50)</u> | " Bus Pricipal | 1,248.45 |
| | | " Bus Interest | <u>34,574.55</u> |
| Secured Loan | | B CLOSING BALANCE: | |
| Bus (Chola Finance) | 1,269,680.00 | " Cash in Hand | 21,082.00 |
| | | " <u>Cash at Bank</u> | - |
| Local transfer a/c | 429,876.00 | SBI Bodhgaya | 3,402,663.32 |
| | | (A/C No.30160626021) | <u>3,423,745.32</u> |
| CURRENT LIABILITIES & PROVISIONS | | | |
| Audit Fee Payable | 10,000.00 | | |
| Salary Payable | <u>4,000.00</u> | | |
| | | | |
| TOTAL RS. | 16,597,342.04 | TOTAL RS. | 16,597,342.04 |

IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE ATTACHED HEREWITH.

Place : Hajipur
Date: 04-12-2020



For Gupta Sachdeva & Co
Chartered Accountants
Firm Reg. No.006706N

Shiv P. Prabhakar
Shiv P. Prabhakar
(Partner)
M.No. 520964

MINE Haha HELPING FREE EDUCATION CENTRE

Shiv P. Prabhakar Chairman
Shiv P. Prabhakar Chairman
Shiv P. Prabhakar Trustee

Minehaha Helping Free Educational Centre
Trustee
Minehaha Helping Free
Education Centre, Bodhgaya

MINE HAHA HELPING FREE EDUCATION CENTRE
REGD.OFFICE-VILL - BODHGAYA,P.O-BODHGAYA,P.S-BODHGAYA,DISTT-GAYA(BIHAR)
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

[Amount in Rs]

| EXPENDITURE | AMOUNT | INCOME | AMOUNT |
|--|---------------------|---------------------------|---------------------|
| To ESTABLISHMENT EXPENSES: | | By Foreign Contribution | 1,125,425.00 |
| " Salary | 1,058,501.00 | " Profit on sales of Jeep | 10,235.00 |
| " Legal Expenses & Fees | 68,170.00 | " | |
| " Vehicle Insurance | 52,769.00 | " | |
| " Bank Charges | 4,539.50 | | |
| " Advertisement Expenses | 234,500.00 | | |
| " Professional Fee | 3,000.00 | | |
| " Security Expenses | 6,000.00 | | |
| " Epf Administrative Charges | 1,420.00 | | |
| " T.A & conveyance | 75,131.00 | | |
| " Fuel Expenses | 19,010.00 | | |
| " Interest on Bus | 13,733.00 | | |
| " Repair & Maintainance | 510,600.00 | | |
| | 2,047,373.50 | | |
| ACCRUED EXPS. & PROVIDED FOR: | | | |
| " Audit Fee | 10,000.00 | | 10,000.00 |
| " Being Excess of Income over Expenditure transferred to B/S | | | (921,713.50) |
| TOTAL RS. | 1,135,660.00 | TOTAL RS. | 1,135,660.00 |

IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE ATTACHED HEREWITH.

For Gupta Sachdeva & Co
Chartered Accountants MINE HAHA HELPING FREE EDUCATION CENTRE
Firm Reg. No.006706N



Shiv P. Prabhakar **Dharmendra Kumar Yadav**
(Partner) Chairman Trustee
M.No. 520964 Chairman
Minehaha Helping Free Educational Centre
Bodhgaya,Gaya(Bihar)

Place : Hajipur
Date: 04-12-2020

Trustee
Minehaha Helping Free
Education Centre,Bodhgaya

MINE HAHA HELPING FREE EDUCATION CENTRE
REGD.OFFICE-VILL - BODHGAYA,P.O-BODHGAYA,P.S-BODHGAYA,DISTT-GAYA(BIHAR)
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

[Amount in Rs.]

| RECEIPT | AMOUNT | PAYMENT | AMOUNT |
|--------------------------|---------------------|-----------------------------------|---------------------|
| To Opening Balance: | | By ESTABLISHMENT EXPENSES: | |
| Cash In Hand | 92.00 | " Salary | 1,048,435.00 |
| Cash at Bank | | " Legal Expenses & Fees | 68,170.00 |
| SBI Bodhgaya | 672,403.54 | " Vehicle Insurance | 52,769.00 |
| (A/C No.30160626021) | 672,495.54 | " Bank Charges | 4,539.50 |
| " Foreign Contribution | 1,125,425.00 | " Advertisement Expenses | 234,500.00 |
| " Sale of Jeep | 29,765.00 | " Professional Fee | 3,000.00 |
| " Profit On Sale of Jeep | 10,235.00 | " Security Expenses | 6,000.00 |
| " Corpus fund | 6,376,000.00 | " Epf Administrative Charges | 1,420.00 |
| " | | " T.A & conveyance | 75,131.00 |
| " | | " Fuel Expenses | 19,010.00 |
| " | | " Repair & Maintainance | 510,600.00 |
| | | | 2,023,574.50 |
| | | By PURCHASES OF ASSETS | |
| | | " School Building | 2,527,320.00 |
| | | " Electrical Tranformer | 199,214.72 |
| | | " Payment Towards Bus Purchase | 20,000.00 |
| | | | 2,746,534.72 |
| | | By LIABILITY PAID | |
| | | " Provident fund deduction A/c | 10,066.00 |
| | | " Audit Fees | 10,000.00 |
| | | | 20,066.00 |
| | | By CLOSING BALANCE: | |
| | | " Cash in Hand | 21,082.00 |
| | | " Cash at Bank | |
| | | SBI Bodhgaya | 3,402,663.32 |
| | | | 3,402,663.32 |
| | | (A/C No.30160626021) | 3,423,745.32 |
| TOTAL RS. | 8,213,920.54 | | 8,213,920.54 |

IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE ATTACHED HEREWITH.

For Gupta Sachdeva & Co
 Chartered Accountants
 Firm Reg. No.006706N

MINE HAHA HELPING FREE EDUCATION CENTRE



Place : Hajipur
 Date: 04-12-2020

Shiv P. Prabhakar
 (Partner)
 M.No. 520964

Chairman

Trustee

Minehaha Helping Free Educational Centre
 Bodhgaya,Gaya(Bihar)

Trustee
Minehaha Helping Free Education Centre, Bodhgaya

MINE HAAHA HELPING FREE EDUCATIONAL CENTRE

BODHGAYA, DIST - GAYA, BIHAR 824231

FCRA

SCHEDULE - 'A' OF FIXED ASSETS FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2020

| SL. NO. | PARTICULARS | RATE OF DEP. | W.D.V. AS AT 31.03.2019 | ADDITION >180 Days | ADDITION <180 Days | Sale During Year | TOTAL UPTO 31.03.2020 | DEPRECIATION | TOTAL UPTO 31.03.2020 |
|---------|--------------------------|--------------|-------------------------|---------------------|--------------------|------------------|-----------------------|--------------|-----------------------|
| 1 | LAND | - | 208,334.00 | - | - | | 208,334.00 | - | 208,334.00 |
| 2 | SCHOOL BUILDING | 0% | 5,983,708.00 | 2,527,320.00 | - | | 8,511,028.00 | - | 8,511,028.00 |
| 3 | FURNITURE & FIXTURES | 0% | 80,512.00 | - | - | | 80,512.00 | - | 80,512.00 |
| 4 | ELECTRICALS INSTRUMENTS | 0% | 30,271.00 | 199,214.72 | - | | 229,485.72 | - | 229,485.72 |
| 5 | LAB & LABORATORY | 0% | 127,892.00 | - | - | | 127,892.00 | - | 127,892.00 |
| 6 | JEEP | 0% | 29,765.00 | - | - | 29,765.00 | - | - | - |
| 7 | FIRE EXTINGUISHER | 0% | 5,202.00 | - | - | | 5,202.00 | - | 5,202.00 |
| 8 | KITCHEN UTENCIL | 0% | 3,314.00 | - | - | | 3,314.00 | - | 3,314.00 |
| 9 | COMPUTER SYSTEM | 0% | 38.00 | - | - | | 38.00 | - | 38.00 |
| 10 | MUSICAL INSTRUMENT | 0% | 2,651.00 | - | - | | 2,651.00 | - | 2,651.00 |
| 11 | ROOM COOLER | 0% | 2,297.00 | - | - | | 2,297.00 | - | 2,297.00 |
| 12 | REFRIGERATOR | 0% | 2,118.00 | - | - | | 2,118.00 | - | 2,118.00 |
| 14 | WATER MOTOR INSTALLATION | 0% | 8,072.00 | - | - | | 8,072.00 | - | 8,072.00 |
| 15 | BUS | 0% | 1,760,830.00 | 2,196,000.00 | - | | 3,956,830.00 | - | 3,956,830.00 |
| | | | 8,245,004.00 | 4,922,534.72 | - | | 13,137,773.72 | | 13,137,773.72 |



MINE HAHA HELPING FREE EDUCATION CENTRE

BODHGAYA, BODHGAYA, GAYA, BIHAR-824231

SCHEDULE - "A"

**NOTES AND PRINCIPAL ACCOUNTING POLICIES ANNEXUED TO AND FORMING INTEGRAL PART OF THE
BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH 2015**

1 **Significant Accounting Policies:**

a. **BASIS OF
ACCOUNTING:**

The Firm prepares its accounts on accrual basis in accordance with generally accepted accounting principles.

b. **FIXED ASSETS:**

Fixed Assets are valued at cost which includes all related expenses incidental to acquisition and installation.

c. **DEPRECIATION:**

Depreciation on fixed assets has not been provided .

2 Sundry debtors, Sundry Creditors, Bank and other accounts are subject to confirmation.

3 Expenditure supported by internal vouchers are certified by the management as bonafide trust expenditure.

For Gupta Sachdeva & Co.
Chartered Accountants
Firm Reg. No.006706N



Shiv P. Prabhakar
Shiv P. Prabhakar
(Partner)
M.No. 520964

Place:- Hajipur
Date:- 04-12-2020