



GUPTA SACHDEVA & Co.

CHARTERED ACCOUNTANTS

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 -824231 (BIHAR)** as at **31st March, 2020** 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: Hajipur

Dated: 04-12-2020

For GUPTA SACHDEVA & CO.
CHARTERED ACCOUNTANTS



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

Registered Office

103, First Floor, Jagat Trade Centre, Fraser Road, Patna - 800001 +91 612 3215 309, +91 612 2213 905

www.guptasachdeva.com gscopatna@gmail.com www.facebook.com/guptasachdeva

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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 : ₹ 76,81,529.00/-
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.	Nil
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: Hajipur

Dated: 04-12-2020



For GUPTA SACHDEVA & CO.
CHARTERED ACCOUNTANTS

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

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 (COMBINED)

[Amount in Rs.]

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To ESTABLISHMENT EXPENSES:		By Fees & Subscription	2,881,590.00
" Salary	5,106,887.00	" Local Donation	2,974,000.00
" Legal Expenses	77,072.00	" Foreign Contribution	1,125,425.00
" Vehicle Insurance	55,291.00	" Profit on sales of Jeep	78,334.00
" Bank Charges	9,064.89		
" Electricity Charges	60,544.00		
" Fuel Expenses	420,869.00		
" Mobile , Telephone & Internet Expenses	5,426.00		
" Registration & Affiliation Fees	285,230.00		
" Advertisement Expenses	268,495.00		
" Rent & Taxes	37,866.00		
" Professional Fee	18,000.00		
" Mess Expenses	42,300.00		
" Postage & Stamp	1,227.00		
" Printing & Stationary	82,480.00		
" Security Expenses	72,000.00		
" Epf Administrative Charges	8,586.00		
" T.A & conveyance	202,316.00		
" Interest On Bus	13,733.00		
" Repair & Maintainance	825,100.00		
	7,592,486.89		
" ACTIVITIES EXPENSES:			
" Function & Festival	48,147.00		
" Tie & Belt Distribution	19,860.00		
" Sports Equipment	1,035.00		
	69,042.00		
" ACCRUED EXPS. & PROVIDED FOR:			
" Audit Fee	20,000.00		
	20,000.00		
" Being Excess of Income over Expenditure transferred to B/S			(622,179.89)
TOTAL RS.	7,059,349.00	TOTAL RS.	7,059,349.00

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

Shivamendra Kumar Yadav
Chairman
Chairman
Minehaha Helping Free Educational Centre
Bodhgaya, Gaya (Bihar)

विजय कुमार
Trustee

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 (COMBINED)

[Amount in Rs.]

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To Opening Balance:		By ESTABLISHMENT EXPENSES:	
Cash In Hand	766.00	" Salary	5,059,236.00
<u>Cash at Bank</u>		" Legal Expenses & Fees	77,072.00
SBI Bodhgaya	672,403.54	" Vehicle Insurance	55,291.00
(A/C No.30160626021)		" Bank Charges	9,064.89
<u>PNB Bodhgaya</u>	<u>20,483.77</u>	" Electricity Charges	49,505.00
(A/C No.4922002100001829)		" Fuel Expenses	420,869.00
" Fee & Subscription	2,881,590.00	" Mobile , Telephone & Internet Expenses	5,426.00
" Local Donation	2,974,000.00	" Registration & Affiliation	285,230.00
" Foreign Contribution	1,125,425.00	" Advertisement Expenses	268,495.00
" Sale of Jeep	151,666.00	" Road Taxes	37,866.00
" Profit On Sale of Jeep	78,334.00	" Professional Fee	13,500.00
" Corpus fund	6,376,000.00	" Mess Expenses	42,300.00
" Provident fund deduction A/c	59,604.00	" Postage & Stamp	1,227.00
		" Printing & Stationary	82,480.00
		" Security Expenses	72,000.00
		" Epf Administrative Charges	6,399.00
		" T.A & conveyance	202,316.00
		" Interest On Bus	13,733.00
		" Repair & Maintainance	<u>825,100.00</u>
			7,527,109.89
		By PURCHASES OF ASSETS	
		School Building	2,527,320.00
		Electrical Tranformer	199,214.72
		" Payment Towards Bus Purchase	<u>20,000.00</u>
			2,746,534.72
		By ACTIVITIES EXPENSES:	
		" Function & Festival	48,147.00
		" Tie & Belt Distribution	16,860.00
		" Sports Equipment	<u>1,035.00</u>
			66,042.00
		By LIABILITY PAID	
		" Provident fund deduction A/c	45,567.00
		" Audit Fees	20,000.00
		" Principal of Bus Loan (Chola Finance)	<u>380,320.00</u>
			445,887.00
		By LOAN & ADVANCE	
		" Adv: Bus Principal	34,574.55
		" Adv:Bus Interest	<u>1,248.45</u>
			35,823.00
		By CLOSING BALANCE:	
		" Cash in Hand	29,415.00
		" <u>Cash at Bank</u>	
		SBI Bodhgaya	3,402,663.32
		(A/C No.30160626021)	
		<u>PNB Bodhgaya</u>	<u>86,797.38</u>
		(A/C No.4922002100001829)	
			3,489,460.70
TOTAL RS.	14,340,272.31		14,340,272.31

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



Shiv P. Prabhakar
Shiv P. Prabhakar

(Partner)

M.No. 520964

Sharmendra Kumar Jaiswal
Chairman

Chairman

Minehaha Helping Free Educational Centre
 Bodhgaya,Gaya(Bihar)

Trustee
Trustee

Trustee

Minehaha Helping Free Education Centre, Bodhgaya

Place : Hajipur
 Date: 04-12-2020

MINE HAHHA HELPING FREE EDUCATIONAL CENTRE

BODHGAYA, DIST - GAYA, BIHAR 824231

COMBINED

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%	8,177,855.10	2,527,320.00	-		10,705,175.10	-	10,705,175.10
3	FURNITURE & FIXTURES	0%	161,815.32	-	-		161,815.32	-	161,815.32
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%	151,666.00	-	-	151,666.00	-	-	-
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%	8,438.00	-	-		8,438.00	-	8,438.00
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
13	CCTV Camera & Television	0%	63,658.50	-	-		63,658.50	-	63,658.50
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
			10,714,413.92	4,922,534.72	-		15,485,282.64	-	15,485,282.64



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.

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