



AUDITOR'S REPORT

1. We have examined the Balance Sheet of **MINE HAHA HELPING FREE EDUCATION CENTRE (FCRA), BODHGAYA , BODHGAYA , GAYA, BIHAR-824231** as at **31st March, 2021** 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: 14.09.2021



For GUPTA SACHDEVA & Co.
CHARTERED ACCOUNTANTS

(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

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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,DISTT-GAYA(BIHAR)
BALANCE SHEET AS ON 31ST MARCH, 2021

[Amount in Rs.]

FUND & LIABILITIES		AMOUNT	ASSETS & PROPERTIES		AMOUNT
CORPUS FUND			FIXED ASSETS:		
Opening Balance	63,77,000.00		<u>As Per Schedule-A</u>		1,71,21,348.72
Addition During the Year	<u>50,00,000.00</u>	1,13,77,000.00			
CAPITAL FUND					
Opening Balance	85,06,786.04				
Addition During the Year	<u>(4,93,237.50)</u>	80,13,548.54			
Secured Loan					
Bus (Chola Finance)	9,91,749.35	9,91,749.35			
Local transfer a/c					
	5,22,560.65	5,22,560.65			
CURRENT LIABILITIES & PROVISIONS			B CLOSING BALANCE:		
Audit Fee Payable	20,000.00		" Cash in Hand	21,082.00	-
Salary Payable	<u>4,000.00</u>	24,000.00	" Cash at Bank	-	-
			SBI Bodhgaya	37,86,427.82	38,07,509.82
			(A/C No.30160626021)		38,07,509.82
TOTAL RS.		2,09,28,858.54	TOTAL RS.		2,09,28,858.54

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: 14-09-2021

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

Chairman

Trustee

Shiv P. Prabhakar
Chartered Accountant

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, 2021

[Amount in Rs.]

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To ESTABLISHMENT EXPENSES:		By Foreign Contribution	20,33,750.00
" Salary	13,22,571.00		-
" Vehicle Insurance	1,09,439.00		
" Bank Charges	4,497.50		
" Professional Fee	6,000.00		
" Security Expenses	69,000.00		
" Epf Administrative Charges	2,113.00		
" Interest on Bus	4,908.00		
" Electricity Expenses	33,764.00		
" T.A & conveyance	1,54,960.00		
" Printint & Stationary	16,080.00		
" Mess Expenses	39,200.00		
" Repair & Maintainance	7,04,455.00	24,66,987.50	
By ACTIVITIES EXPENSES:			
" Covid 19 Relief	50,000.00	50,000.00	
" ACCRUED EXPS. & PROVIDED FOR:			
" Audit Fee	10,000.00	10,000.00	
" Being Excess of Income over Expenditure transferred to B/S		(4,93,237.50)	
TOTAL RS.	20,33,750.00	TOTAL RS.	20,33,750.00

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

Place : Hajipur
Date: 14-09-2021Shiv P. Prabhakar
(Partner)
M.No. 520964Chairman
L. Narayan

Trustee

MINE HAHA HELPING FREE EDUCATIONAL CENTRE
 BODHGAYA, GAYA (BIHAR)

Trustee

MINE HAHA 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, 2021

[Amount in Rs.]

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To Opening Balance:		By ESTABLISHMENT EXPENSES:	
Cash In Hand	21,082.00	" Salary	13,22,571.00
Cash at Bank		" Vehicle Insurance	1,09,439.00
SBI Bodhgaya	<u>34,02,663.32</u>	" Bank Charges	4,497.50
(A/C No.30160626021)		" Professional Fee	6,000.00
" Foreign Contribution	20,33,750.00	" Security Expenses	69,000.00
" Corpus fund (Foreign Contribution)	50,00,000.00	" Epf Administrative Charges	2,113.00
		" Interest on Bus	3,835.00
		" Electricity Expenses	33,764.00
		" T.A & conveyance	1,54,960.00
		" Printint & Stationary	16,080.00
		" Mess Expenses	39,200.00
		" Repair & Maintainance	<u>7,04,455.00</u>
			24,65,914.50
		By PURCHASES OF ASSETS	
		" School Building	14,41,145.00
		" Innova Crysta	<u>25,42,430.00</u>
			39,83,575.00
		By LIABILITY PAID	
		" Principal of Bus Loan (Chola Finance)	1,39,457.00
		" Electricity Bill Payable	11,039.00
			1,50,496.00
		By ACTIVITIES EXPENSES:	
		Covid 19 Relief	50,000.00
			50,000.00
		By CLOSING BALANCE:	
		" Cash in Hand	21,082.00
		" Cash at Bank	
		SBI Bodhgaya	<u>37,86,427.82</u>
		(A/C No.30160626021)	38,07,509.82
TOTAL RS.	1,04,57,495.32		1,04,57,495.32

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
(Partner)
M.No. 520964

Chairman

Trustee

Place : Hajipur
Date: 14-09-2021

Chairman
MINE HAHA HELPING FREE EDUCATION CENTRE
Bodhgaya, Gaya (Bihar)

Trustee
MINE HAHA HELPING FREE
EDUCATION CENTRE, BODHGAYA

MINE HAHA HELPING FREE EDUCATIONAL CENTRE

BODHGAYA, DIST - GAYA, BIHAR 824231

FCRA

SCHEDULE - 'A' OF FIXED ASSETS FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2021

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	-	2,08,334.00	-	-		2,08,334.00	-	2,08,334.00
2	SCHOOL BUILDING	0%	85,11,028.00	12,85,245.00	1,55,900.00		99,52,173.00	-	99,52,173.00
3	FURNITURE & FIXTURES	0%	80,512.00	-	-		80,512.00	-	80,512.00
4	ELECTRICALS INSTRUMENTS	0%	2,29,485.72	-	-		2,29,485.72	-	2,29,485.72
5	LAB & LABORATORY	0%	1,27,892.00	-	-		1,27,892.00	-	1,27,892.00
6	INNOVA CRYSTA	0%	-	25,42,430.00	-		25,42,430.00	-	25,42,430.00
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%	39,56,830.00	-	-		39,56,830.00	-	39,56,830.00
			1,31,37,773.72	36,27,675.00	-		1,71,21,348.72	-	1,71,21,348.72



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

(Partner)

M.No. 520964

Place:- Hajipur

Date:- 14-09-2021

