



GUPTA SACHDEVA & Co.

CHARTERED ACCOUNTANTS

AUDITOR'S REPORT

1. We have examined the Balance Sheet of **MINE HAHA HELPING FREE EDUCATION CENTRE (COMBINED), 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
(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,DISTT-GAYA(BIHAR)
BALANCE SHEET AS ON 31ST MARCH, 2021

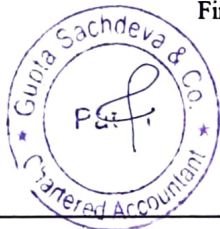
[Amount in Rs.]

FUND & LIABILITIES	AMOUNT	ASSETS & PROPERTIES	AMOUNT
CORPUS FUND		FIXED ASSETS:	
Opening Balance	63,77,000.00	As Per Schedule-A	1,94,68,857.64
Addition During the Year	<u>50,00,000.00</u>		
	1,13,77,000.00		
CAPITAL FUND			
Opening Balance	86,36,451.34		
Less: During the Year	<u>2,66,318.02</u>		
	83,70,133.32		
Secured Loan			
Bus (Chola Finance)	9,95,059.00		
	9,95,059.00		
LOAN	25,00,000.00		
	25,00,000.00		
		CURRENT ASSETS, LOANS & ADVANCES:	
		A. Local transfer account (Local)	5,22,560.65
CURRENT LIABILITIES & PROVISIONS		B CLOSING BALANCE:	
Audit Fee Payable	40,000.00	" Cash in Hand	51,829.00
Sundry Creditor	1,53,436.00	" <u>Cash at Bank</u>	
Sandeep Kumar Singh (EPF)	4,256.00	SBI Bodhgaya	37,86,427.82
Salary Payable	4,000.00	(A/C No.30160626021)	
Local transfer account (FCRA)	5,22,560.65	PNB Bodhgaya	<u>1,36,769.86</u>
		(A/C No.4922002100001829)	
	7,24,252.65		39,75,026.68
			39,75,026.68
TOTAL RS.	2,39,66,444.97	TOTAL RS.	2,39,66,444.97

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

Chairman

Trustee

Place : Hajipur
Date: 14-09-2021

Shiv P. Prabhakar
Minehaha Helping Free Educational Centre Trustee

Bodhgaya, Gaya (Bihar) 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, 2021

[Amount in Rs.]

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To Opening Balance:		By ESTABLISHMENT EXPENSES:	
Cash In Hand	29,415.00	▪ Salary	40,82,184.00
Cash at Bank		▪ Vehicle Insurance	1,09,439.00
SBI Bodhgaya	34,02,663.32	▪ Bank Charges	6,127.00
(A/C No.30160626021)		▪ Electricity Charges	44,554.00
PNB Bodhgaya	86,797.38	▪ Fuel Expenses	68,273.00
(A/C No.4922002100001829)	35,18,875.70	▪ Mobile , Telephone & Internet Expenses	554.00
		▪ Registration & Affiliation	1,70,000.00
▪ Fee & Subscription	3,63,901.00	▪ Advertisement Expenses	18,310.00
▪ Local Donation	31,48,700.00	▪ Professional Fee	6,000.00
▪ Foreign Contribution	20,33,750.00	▪ Mess Expenses	39,200.00
▪ Corpus Fund (Foreign Contribution)	50,00,000.00	▪ Postage & Stamp	378.00
		▪ Printing & Stationary	36,949.00
		▪ Security Expenses	72,000.00
		▪ Epf Administrative Charges	2,113.00
		▪ T.A & conveyance	1,58,400.00
		▪ Interest On Bus	6,711.00
		▪ Repair & Maintainance	8,73,520.00
			56,94,712.00
		▪ PURCHASES OF ASSETS	
		▪ School Building	14,41,145.00
		▪ Innova Cysta	25,42,430.00
			39,83,575.00
		By ACTIVITIES EXPENSES:	
		▪ Function & Festival	7,824.00
		▪ Tie & Belt Distribution	2,500.00
		▪ Covid 19 Relief	78,125.00
			88,449.00
		By LIABILITY PAID	
		▪ Sandeep Kr Singh (PF)	35,292.00
		▪ Electricity bill payable	11,039.00
		▪ Salary payable	33,083.00
		▪ Principal of Bus Loan (Chola Finance)	2,44,050.00
			3,23,464.00
		By CLOSING BALANCE:	
		▪ Cash in Hand	51,829.00
		▪ Cash at Bank	
		SBI Bodhgaya	37,86,427.82
		(A/C No.30160626021)	
		PNB Bodhgaya	1,36,769.36
		(A/C No.4922002100001829)	39,75,026.18
			39,75,026.18
TOTAL RS.	1,40,65,226.70		1,40,65,226.18

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
 Chairman

Trustee

Minehaha Helping Free Educational Centre
 Bodhgaya, Gaya (Bihar)

Trustee
 Minehaha Helping Free
 Education Centre, Bodhgaya

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, 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%	1,07,05,175.10	12,85,245.00	1,55,900.00		1,21,46,320.10	-	1,21,46,320.10
3	FURNITURE & FIXTURES	0%	1,61,815.32	-	-		1,61,815.32	-	1,61,815.32
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%	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%	39,56,830.00	-	-		39,56,830.00	-	39,56,830.00
			1,54,85,282.64	38,27,675.00	-		1,94,68,857.64		1,94,68,857.64



MINE Haha HELPING FREE EDUCATION CENTRE

BODHGAYA , BODHGAYA , GAYA, BIHAR-824231

SCHEDULE - "A"

**NOTES AND PRINCIPAL ACCOUNTING POLICIES ANNEXED 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:- 14-09-2021

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 Fees & Subscription	3,63,901.00
" Salary	40,82,184.00	" Local Donation	31,48,700.00
" Vehicle Insurance	1,09,439.00	Foreign Contribution	20,33,750.00
" Bank Charges	6,127.02		
" Electricity Charges	44,554.00	" Being Excess of Expenditure over	
" Fuel Expenses	68,273.00	Income transferred to B/S	2,66,318.02
" Mobile , Telephone & Internet Expenses	554.00		
" Registration & Affiliation	1,70,000.00		
" Advertisement Expenses	18,310.00		
" Professional Fee	6,000.00		
" Mess Expenses	39,200.00		
" Postage & Stamp	378.00		
" Printing & Stationary	36,949.00		
" Security Expenses	72,000.00		
" Epf Administrative Charges	2,113.00		
" T.A & conveyance	1,58,400.00		
" Interest On Bus	11,963.00		
" Repair & Maintainance	8,73,520.00		
	56,99,964.02		
ACTIVITIES EXPENSES:			
" Function & Festival	7,824.00		
" Tie & Belt Distribution	2,500.00		
" Covid 19 Relief	78,125.00		
	88,449.00		
ACCRUED EXPS. & PROVIDED FOR:			
" Audit Fee	20,000.00		
" Epf Administrative Charges	1,256.00		
" Professional Fee	3,000.00		
	24,256.00		
TOTAL RS.	58,12,669.02	TOTAL RS.	58,12,669.02

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
 (Partner)
 M.No. 520964

Chairman

Chairman

Trustee

Trustee

MINEHAHA HELPING FREE EDUCATIONAL CENTRE
 BODHGAYA, GAYA (BIHAR)

MINEHAHA HELPING FREE
 EDUCATION CENTRE, BODHGAYA

Place : Hajipur
 Date: 14-09-2021