



Koshi & George

Chartered Accountants

FORM 10 B

AUDIT REPORT UNDER SECTION 12A(b) OF THE INCOME-TAX ACT, 1961, IN THE CASE OF CHARITABLE OR RELIGIOUS TRUSTS OR INSTITUTION

We have examined the Balance Sheet of Christian Evangelistic Assemblies, 4 B, Neethi Apartments, 84, I.P. Extension, Patparganj, Delhi - 110 092 as at 31st March, 2014 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 institution.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit. In our opinion, proper books of account have been kept by the above named institution so far as appears from our examination of the books.

In so far as the Bhopal, Sihora, Katni and Sambalpur units of the Christian Evangelistic Assemblies are concerned, we have relied on the audit reports of Chartered Accountants who have conducted the respective audits.

In our opinion and to the best of our information, and according to the 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 institution as at March 31, 2014 ; and
- (ii) in the case of the Income & Expenditure Account, of the excess of income over expenditure for the accounting year ended on that date.

The prescribed particulars are annexed hereto.

New Delhi
September 20, 2014



For Koshi & George
Chartered Accountants
(Reg.No.003926N)

G. Koshi
George Koshi
Partner
M No.82961

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CHRISTIAN EVANGELISTIC ASSEMBLIES
4 B, NEETHI APARTMENTS, 84, I.P. EXTENSION,
PATPARGANJ, NEW DELHI - 110 092

FOREIGN CONTRIBUTION

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2014

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Schedule A		<u>Donations</u>	
<u>Conducting Adult Literacy Programmes</u>		For Conducting Adult Literacy Programmes	1,398,122
<u>Program Expenses</u>		For Welfare of children	1,546,949
Field Assistance	442,365	For Maintenance of Priests & Preachers	6,740,857
Medical expenses	1,605	For Construction/ repairs/ maintenance of place of worship	4,640,089
Functions & programmes	6,558	For Construction and Maintenance of School/ College	69,660
Rent	278,000	For Grant of Stipend/Scholarship/ Assistance in cash & kind to poor	549,000
Honorarium	49,400	Relief/Rehabilitation of Victims of Natural Calamities	336,308
Electricity & Water	15,597		
Students Mess Expenses	388,865	For Establishment expenses:-	
Hostel Warden Remuneration	27,500	Bank interest	174,412
Student's educational expenses	150		
Fuel Charges	61,039		
<u>Administration Expenses</u>			
Bank Charges	1,415		
Hospitality Expenses	500		
Printing & Stationary	11,058		
Postage & Courier	1,117		
Housekeeping Expenses	9,773		
Telephone/Mobile Charges	27,038		
Repairs & Maintenance	67,967		
Travel & conveyance	10,525		
Schedule B			
<u>Welfare of children</u>			
<u>Program Expenses</u>			
Bedding & quilt	13,500		
Students Educational Expenses	225,495		
Students Mess Expenses	424,356		
Field Assistance	620,000		
Functions & programs	7,025		
Medical expenses	3,939		
Miscellaneous Expenses (Hair Cutting exp)	9,600		
Feeding the poor	42,500		
Stationary for Children	2,000		
Fuel charges	5,500		
Sports Equipments	2,020		
School Uniform & Shoes	72,200		
Rent	186,000		
<u>Administration Expenses</u>			
Bank Charges	100		
House keeping Expenses	32,515		
Postage & Courier	1,244		
Telephone/Mobile charges	30		
Printing & stationary	7,323		
Electricity & water	9,210		
Repairs & maintenance	28,518		



Schedule C			
Maintenance of Priests & Preachers			
Charity & gifts	165,690		
Field Assistance	5,789,240		
Meeting Expense(Madhubani)	30,470		
Special Training Programme (Madhubani)	26,662		
Camps & Conferences	728,795		
Schedule D			
Construction / Repairs & maintenance of			
Place of worship			
Repairs & Maintenance-(Assam)	45,830		
Advance for Building Alteration	274,765		
Schedule E			
Construction and Maintenance of School/College			
Field Assistance	69,660		
Schedule F			
Grant of Stipend/Scholarship/Assistance in cash and kind to poor			
Students Education Expenses	549,000		
Schedule G			
Relief/Rehabilitation of Victims of Natural			
Cal: 'es			
Uttarakhand Flood Relief Expenses 2013	336,308		
Schedule H			
Establishment expenses			
Bank Charges (HO)	20,072		
Bank Charges (Dehradun Unit)	34		
Repairs & Maintenance	2,200		
Miscellaneous Expenses	1,000		
Telephone/Mobile Charges	1,219		
Travel & conveyance	3,607		
Excess of income over expenditure (adjusted in unutilised grant)	4,317,298		
	15,455,397		15,455,397

In terms of our report of even date attached



For Koshi & George
Chartered Accountants
(Reg.No.0039261)
G. Koshi
George Koshi
Partner
M.No. 82961

For Christian Evangelistic Assemblies

Rev. Daniel Masih
Treasurer

New Delhi
September 20, 2014

CHRISTIAN EVANGELISTIC ASSEMBLIES
4 B, NEETHI APARTMENTS, 84, I.P. EXTENSION,
PATPARGANJ, NEW DELHI - 110 082

FOREIGN CONTRIBUTION

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2014

Receipts	Amount Rs.	Amount Rs.	Payments	Capital Expenditure Rs.	Revenue Expenditure Rs.	Amount Rs.
Opening balances:-			Schedule A			
Cash in hand		1,257	Conducting Adult Literacy Programmes			
Cash at bank		749,883	Program Expenses			
			Field Assistance		442,365	442,365
			Medical expenses		1,605	1,605
			Functions & programmes		6,558	6,558
Donations			Rent		278,000	278,000
For Conducting Adult Literacy Programmes	1,398,122		Honorarium		49,400	49,400
For Welfare of children	1,546,949		Electricity & Water		15,597	15,597
For Maintenance of Priests & Preachers	6,740,857		Students Mess Expenses		388,865	388,865
			Hostel Warden Remuneration		27,500	27,500
			Student's educational expenses		150	150
			Fuel Charges		61,039	61,039
For Construction/ repairs/ maintenance of place of worship	4,640,089		Building	665,752		665,752
For Construction and Maintenance of School/ College	69,660		Generator	30,818		30,818
Grant of Stipend/Scholarship/ Assistance in cash & kind to poor	549,000		Furniture & Fixtures	8,000		8,000
Relief/Rehabilitation of Victims of Natural Calamities	336,308			704,570	1,271,079	1,975,649
		15,280,985	Administration Expenses			
For Establishment expenses:-			Bank Charges		1,415	1,415
Bank interest	174,412	174,412	Hospitality Expenses		500	500
			Printing & Stationary		11,058	11,058
			Postage & Courier		1,117	1,117
			Housekeeping Expenses		9,773	9,773
			Telephone/Mobile Charges		27,038	27,038
			Repairs & Maintenance		67,967	67,967
			Travel & conveyance		10,525	10,525
					129,395	129,395
			Schedule B			
			Welfare of children			
			Program Expenses			
			Bedding & quilt		13,500	13,500
			Students Educational Expenses		225,495	225,495
			Students Mess Expenses		424,356	424,356
			Field Assistance		620,000	620,000
			Functions & programs		7,025	7,025
			Medical expenses		3,939	3,939
			Miscellaneous Expenses (Hair Cutting exp)		9,600	9,600
			Feeding the poor		42,500	42,500
			Stationary for Children		2,000	2,000
			Fuel Charges		5,500	5,500
			Sports Equipments		2,020	2,020
			School Uniform & Shoes		72,200	72,200
			Rent		186,000	186,000
					1,614,135	1,614,135
			Administration Expenses			
			Bank Charges		100	100
			House keeping Expenses		32,515	32,515
			Postage & Courier		1,244	1,244
			Telephone/Mobile charges		30	30
			Printing & stationary		7,323	7,323
			Electricity & water		9,210	9,210
			Repairs & maintenance		28,518	28,518
					78,940	78,940



			Schedule C			
			Maintenance of Priests & Preachers			
			Charity & gifts		165,690	165,690
			Field Assistance		5,789,240	5,789,240
			Meeting Expense(Madhvani)		30,470	30,470
			Special Training Programme (Madhvani)		26,662	26,662
			Camps & Conferences		728,795	728,795
			Vehicle (Jeep) Dehradun		-	-
					6,740,857	6,740,857
			Schedule D			
			Construction / Repairs & maintenance of			
			Place of worship			
			Repairs & Maintenance-(Assam)		45,830	45,830
			Land-Assam	167,810		167,810
			Building-(Bichiyva,M.P)	335,731		335,731
			Airconditioner-F.O	29,200		29,200
			Building (Ghadi, Dehradun)	1,115,227		1,115,227
			Land (Ghataguda,Odisha)	195,000		195,000
			Building (Mubarakpur,Saharanpur,U.P)	599,976		599,976
			Land (Haridwar)	1,524,950		1,524,950
			Building (Jhangirpuri,Delhi)	351,600		351,600
			Advance for Building Alteration		274,765	274,765
				4,319,494	320,595	4,640,089
			Schedule E			
			Construction and Maintenance of School/College			
			Field Assistance		69,660	69,660
					69,660	69,660
			Schedule F			
			Grant of Stipend/Scholarship/Assistance in cash and kind to poor			
			Students Education Expenses		549,000	549,000
					549,000	549,000
			Schedule G			
			Relief/Rehabilitation of Victims of Natural Calamities			
			Uttarakhand Flood Relief Expenses 2013		336,308	336,308
					336,308	336,308
			Schedule H			
			Establishment expenses			
			Bank Charges (HO)		20,072	20,072
			Bank Charges (Dehradun Unit)		34	34
			Repairs & Maintenance		2,200	2,200
			Miscellaneous Expenses		1,000	1,000
			Telephone/Mobile Charges		1,219	1,219
			Travel & conveyance		3,607	3,607
					28,132	28,132
			Closing balances:			
			Cash in hand	2,540		2,540
			Cash at bank	41,829		41,829
		16,206,537				16,206,537

In terms of our report of even date attached



For Koshi & George
Chartered Accountants
(Reg.No.003926)
G. Koshi
George Koshi
Partner
M.No. 82961

For Christian Evangelistic Assemblies

Daniel Masih
Rev. Daniel Masih
Treasurer

New Delhi
September 20, 2014

CHRISTIAN EVANGELISTIC ASSEMBLIES
4 B, NEETHI APARTMENTS, 84, I.P.EXTENSION,
PATPARGANJ, NEW DELHI - 110 092

Schedule J

STATEMENT SHOWING RECEIPTS AND UTILISATION OF FOREIGN CONTRIBUTION
DURING THE PERIOD 01.04.2013 TO 31.03.2014

PURPOSE	OPENING BALANCE	GRANTS RECEIVED	AMOUNT UTILISED	CLOSING BALANCE
Conducting Adult Literacy Prog.				
Program Expenses	283,946	1,268,729	1,975,649	(422,974)
Administration Expenses		129,393	129,393	-
Welfare of children				
Program Expenses	138,500	1,475,635	1,614,135	-
Administration Expenses	7,626	71,314	78,940	-
Maintenance of Priests & Preachers	-	6,740,857	6,740,857	-
Construction/ repairs/ maintenance	-			
Place of worship		4,640,089	4,640,089	-
Construction and Maintenance of School/College	-	69,660	69,660	
Grant of Stipend/Scholarship/Assistance in Cash and Kind to poor	-	549,000	549,000	
Relief/ Rehabilitation of Victims of Natural Calamities	-	336,308	336,308	
Establishment expenses	70,517		28,132	42,385
Establishment expenses (Bank Interest)	253,051	174,412		427,463
	753,640	15,455,397	16,162,163	46,874

