



**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, 2016 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, 2016 ; 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  
June 25, 2016



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

*G. Koshi*

George Koshi  
Partner  
M No.82961

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

**FOREIGN CONTRIBUTION**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2016**

Receipts	Amount Rs.	Amount Rs.	Payments	Capital Expenditure Rs.	Revenue Expenditure Rs.	Amount Rs.
<b>Opening balances:-</b>			<b>Schedule A</b>			
Cash in hand		1,951	<b>Conducting Adult Literacy Programmes</b>			
Cash at bank		1,584,537	<b>Program Expenses</b>			
			Field Assistance		371,569	371,569
			Medical expenses		4,629	4,629
<b>Donations</b>			Functions & programmes		23,392	23,392
For Conducting Adult Literacy Programmes	1,386,900		Rent		120,000	120,000
For Welfare of children	787,237		Honorarium		21,000	21,000
For Maintenance of Priests & Preachers	12,178,080		Electricity & Water		2,745	2,745
For Construction/ repairs/ maintenance of place of worship	4,211,036		Students Mess Expenses		266,495	266,495
For Construction and Maintenance of School/ College	1,651,232		Hostel Warden Remuneration		36,000	36,000
For Grant of Stipend/Scholarship/ Assistance in cash & kind to poor	214,350		Student's educational expenses		-	-
Provision of free clothing/food to the poor, needy & destitute	257,884		Fuel Charges		54,073	54,073
		20,686,719	Refrigerator-(Madhubani, Bihar)	23,550	-	23,550
For Establishment expenses:-			Generator	-	-	-
Bank interest	170,970	170,970	Furniture & Fixtures	-	-	-
				23,550	899,903	923,453
			<b>Administration Expenses</b>			
			Bank Charges		437	437
			Hospitality Expenses		10,000	10,000
			Printing & Stationary		15,958	15,958
			Postage & Courier		741	741
			Housekeeping Expenses		21,791	21,791
			Telephone/Mobile Charges		7,922	7,922
			Repairs & Maintenance		195,587	195,587
			Travel & conveyance		660	660
					253,096	253,096
			<b>Grand Total</b>	<b>23,550</b>	<b>1,152,999</b>	<b>1,176,549</b>
			<b>Schedule B</b>			
			<b>Welfare of children</b>			
			<b>Program Expenses</b>			
			Bedding & quilt		16,950	16,950
			Students Educational Expenses		301,060	301,060
			Students Mess Expenses		513,114	513,114
			Field Assistance		263,850	263,850
			Functions & programs		8,005	8,005
			Medical expenses		6,218	6,218
			Miscellaneous Expenses (Hair Cutting exp)		13,440	13,440
			Feeding the poor		-	-
			Stationary for Children		3,250	3,250
			Fuel Charges		18,500	18,500
			Sports Equipments		2,000	2,000
			School Uniform & Shoes		87,095	87,095
			Rent		120,000	120,000
					1,353,482	1,353,482
			<b>Administration Expenses</b>			
			Bank Charges		57	57
			House keeping Expenses		44,168	44,168
			Postage & Courier		1,671	1,671
			Travel & Coveyance		720	720
			Printing & stationary		4,880	4,880
			Electricity & water		8,175	8,175
			Repairs & maintenance		52,483	52,483
					112,154	112,154
			<b>Grand Total</b>	<b>-</b>	<b>1,465,636</b>	<b>1,465,636</b>



			<b>Schedule C</b>			
			<b>Maintenance of Priests &amp; Preachers</b>			
			Charity & gifts		178,795	178,795
			Field Assistance		7,703,385	7,703,385
			Meeting Expense(Madhubani)		32,520	32,520
			Field Visit Reimbursement		53,089	53,089
			Camps & Conferences		937,455	937,455
			Staff Welfare( Help for the Bereaved family)		708,243	708,243
					-	-
					9,613,487	9,613,487
			<b>Schedule D</b>			
			<b>Construction / Repairs &amp; maintenance of</b>			
			<b>Place of worship</b>			
			Transportation Help(Two Wheeler)		535,000	535,000
			Building( Baghmari,Odisha)	100,000		100,000
			Building-(Bichiyya,M.P)	70,000		70,000
			Land & Building(Deogarh,Odisha)	340,000		340,000
			Building -Gagelheri,Saharanpur,U.P	1,099,875		1,099,875
			Building-Polanki,Vizianagaram,Andhra Pradesh	187,450		187,450
			Annual Travel Reimbursement		50,084	50,084
			Building-Haridwar	1,305,732		1,305,732
			Marriage Gift		90,000	90,000
			Repairs & Maintenance		309,480	309,480
					3,103,057	4,087,621
			<b>Schedule E</b>			
			<b>Construction and Maintenance of School/College</b>			
			Field Assistance		723,915	723,915
			Building-N.Lakhimpur,Assam	866,963		866,963
					866,963	1,590,878
			<b>Schedule F</b>			
			<b>Grant of Stipend/Scholarship/Assistance in cash and kind to poor</b>			
			Tailoring Centre		160,159	160,159
					-	-
					160,159	160,159
			<b>Schedule G</b>			
			<b>Provision of free clothing/food to the poor,needy and destitute</b>			
			Woolen Blankets for Needy people		66,980	66,980
			Feeding the poor		104,845	104,845
					171,825	171,825
			<b>Schedule H</b>			
			<b>Establishment expenses</b>			
			Bank Charges (HO)		8,426	8,426
			Bank Charges (Dehradun Unit)		34	34
			Bank Charges-Saharanpur		52	52
			Renewal Fee-FCRA		500	500
			Telephone/Mobile Charges		-	-
			Travel & conveyance		-	-
					-	-
					9,012	9,012
			<b>Closing balances:-</b>			
			Cash in hand	1,957		1,957
			Cash at bank	4,167,053		4,167,053
		22,444,177				22,444,177

terms of our report of even date attached



For Koshi & George  
Chartered Accountants  
(Reg.No.008976N)

*G. Koshi*  
George Koshi  
Partner  
M.No. 82961

For Christian Evangelistic Assemblies

*[Signature]*  
Rev. Daniel Masih  
Treasurer

New Delhi  
June 25, 2016

**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 01.04.2015 TO 31.03.2016**

PURPOSE	OPENING BALANCE	GRANTS RECEIVED	AMOUNT UTILISED	CLOSING BALANCE
<b>Conducting Adult Literacy Prog.</b>				
Program Expenses		1,085,472	923,453	162,019
Administration Expenses		301,428	253,096	48,332
<b>Velfare of children</b>				
Program Expenses	1,005,156	649,805	1,353,482	301,479
Administration Expenses	-	137,432	112,154	25,278
<b>Maintenance of Priests &amp; Preachers</b>	-	12,178,080	9,613,487	2,564,593
<b>Construction/ repairs/ maintenance</b>				
Place of worship	-	4,211,036	4,087,621	123,415
<b>Construction and Maintenance of School/College</b>	-	1,651,232	1,590,878	60,354
<b>Grant of Stipend/Scholarship/Assistance</b>				
in Cash and Kind to poor	-	214,350	160,159	54,191
<b>Provision of free clothing/food to the poor,needy</b>				
and destitute	-	257,884	171,825	86,059
<b>Establishment expenses</b>				
Establishment expenses (Includes Bank Interest)	583,832	170,970	9,012	745,790
	1,588,988	20,857,689	18,275,167	4,171,510

