



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, 2017 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, 2017; 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
July 22, 2017

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

George Koshi
Partner
M No.82961



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

FOREIGN CONTRIBUTION
Income & Expenditure Account for year ended March 31, 2017

Expenditure	Amount	Income	Amount
Schedule A <u>Conducting Adult Literacy Programmes</u>	1,378,741	<u>Donations</u> For Conducting Adult Literacy Programmes	1,271,160
Schedule B <u>Welfare of children</u>	1,549,107	For Welfare of children	1,274,000
Schedule C <u>Maintenance of Priests & Preachers</u>	10,655,342	For Maintenance of Priests & Preachers	7,697,000
Schedule D <u>Construction / Repairs & maintenance of place of worship</u>	296,660	For Construction/ repairs/ maintenance of place of worship	2,538,000
Schedule E <u>Construction and Maintenance of School/College</u>	648,537	For Construction and Maintenance of School/ College	2,823,000
Schedule F <u>Grant of Stipend/Scholarship/Assistance in cash and kind to poor</u>	265,303	For Grant of Stipend/Scholarship/ Assistance in cash & kind to poor	261,282
Schedule G <u>Provision of free clothing/food to the poor, needy and destitute</u>	33,595	For Establishment expenses:- Bank interest	303,148
Schedule H <u>Establishment expenses</u>	92,017		
<u>Excess of income over expenditure</u>	1,248,288		
	16,167,590		16,167,590

In terms of our report of even date attached



New Delhi
July 22, 2017

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

For Christian Evangelistic Assemblies

Daniel Masih
Rev. Daniel Masih
Treasurer

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, 2017

Receipts	Amount Rs.	Amount Rs.	Payments	Capital Expenditure Rs.	Revenue Expenditure Rs.	Amount Rs.
<u>Opening balances:-</u>			<u>Schedule A</u>			
Cash in hand		1,957	<u>Conducting Adult Literacy Programmes</u>			
Cash at bank		4,167,053	<u>Program Expenses</u>			
			Field Assistance		406,614	406,614
			Medical expenses		8,726	8,726
<u>Donations</u>			Functions & programmes		5,520	5,520
For Conducting Adult Literacy Programmes	1,271,160		Rent		54,000	54,000
For Welfare of children	1,274,000		Honorarium		18,000	18,000
For Maintenance of Priests & Preachers	7,697,000		Students Mess Expenses		330,564	330,564
For Construction/ repairs/ maintenance of place of worship	2,538,000		Hostel Warden Remuneration		36,000	36,000
For Construction and Maintenance of School/ College	2,823,000		Fuel Charges		28,630	28,630
For Grant of Stipend/Scholarship/ Assistance in cash & kind to poor	261,282		Literacy centre expense-Haryana		2,513	2,513
			Printer-Samsung-Madhubani,Bihar	13,500		13,500
			Furniture & Fixtures			
				13,500	890,567	904,067
<u>Establishment expenses:-</u>		15,864,442	<u>Administration Expenses</u>			
Bank interest	303,148		Bank Charges		489	489
			Hospitality Expenses		7,000	7,000
			Printing & Stationary		19,468	19,468
			Postage & Courier		947	947
			Housekeeping Expenses		28,751	28,051
			Telephone/Mobile Charges		8,500	8,500
			Repairs & Maintenance		423,719	423,719
					488,174	488,174
			<u>Schedule B</u>			
			<u>Welfare of children</u>			
			<u>Program Expenses</u>			
			Bedding & quilt		13,200	13,200
			Students Educational Expenses		302,962	302,962
			Students Mess Expenses		550,048	550,048
			Field Assistance		282,600	282,600
			Functions & programs		7,940	7,940
			Medical expenses		6,794	6,794
			Miscellaneous Expenses (Hair Cutting exp)		14,640	14,640
			Fuel Charges		18,000	18,000
			Sports Equipments		6,320	6,320
			School Uniform & Shoes		100,015	100,015
			Rent		120,000	120,000
					1,422,519	1,422,519
			<u>Administration Expenses</u>			
			Bank Charges		483	483
			House keeping Expenses		41,333	41,333
			Postage & Courier		1,557	1,557
			Printing & stationary		5,575	5,575
			Electricity & water		8,149	8,149
			Repairs & maintenance		69,491	69,491
					126,588	126,588



		Schedule C		
		Maintenance of Priests & Preachers		
		Charity & gifts	295,023	295,023
		Field Assistance	8,442,940	8,442,940
		Meeting Expense(Madhubani)	33,100	33,100
		Marriage gift	95,000	95,000
		Annual Travel Reimbursement	68,536	68,536
		Camps & Conferences	1,059,898	1,059,898
		Transportation Help(Two Wheeler)	660,845	660,845
			10,655,342	10,655,342
		Schedule D		
		Construction / Repairs & maintenance of Place of worship		
		Land & Building(Birmaharaj,Odisha)	200,000	200,000
		Land & Building(Korihar,Madhubani,Bihar)	60,000	60,000
		Land & Building-Bahubarhi,Bihar	18,910	18,910
		Building-Polanki,Vizianagaram,Andhra Pradesh	234,500	234,500
		Building-Haridwar	47,900	47,900
		Land & Building-Jalandhar,Punjab	1,821,745	1,821,745
		Church Repairs & Maintenance	296,660	296,660
			2,383,055	2,679,715
		Schedule E		
		Construction and Maintenance of School/College		
		Field Assistance	602,063	602,063
		Building-N.Lakhimpur,Assam	590,354	590,354
		Land & Building-Madhubani,Bihar-School	1,638,153	1,638,153
		Annual Travel Reimbursement	46,474	46,474
			2,228,507	2,877,044
		Schedule F		
		Grant of Stipend/Scholarship/Assistance in cash and kind to poor		
		Tailoring Centre	265,303	265,303
			265,303	265,303
		Schedule G		
		Provision of free clothing/food to the poor,needy and destitute		
		Feeding the poor	33,595	33,595
			33,595	33,595
		Schedule H		
		Establishment expenses		
		Bank Charges (HO)	12,599	12,599
		Bank Charges (Dehradun Unit)	69	69
		Field Visit Reimbursement	79,349	79,349
			92,017	92,017
		Closing balances:-		
		Cash in hand	4,796	4,796
		Cash at bank	787,440	787,440
	20,336,600			20,336,600

In terms of our report of even date attached

New Delhi
July 22, 2017For Koshi & George
Chartered Accountants
(Reg.No.0039261)

George Koshi
Partner
M.No. 82961

For Christian Evangelistic Assemblies

Rev. Daniel Masih
Treasurer

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 01.04.2016 TO 31.03.2017**

PURPOSE	OPENING BALANCE	GRANTS RECEIVED	AMOUNT UTILISED	TRANSFER	CLOSING BALANCE
Conducting Adult Literacy Prog.(Education)					
Program Expenses	162,019	842,100	904,067	44,264	144,316
Administration Expenses	48,332	429,060	488,174	23,902	13,120
					-
Welfare of children(Social)					
Program Expenses	301,479	1,172,000	1,422,519	69,649	120,609
Administration Expenses	25,278	102,000	126,588	6,198	6,888
					-
Maintenance of Priests & Preachers(Religious)	2,564,593	7,697,000	10,655,342	521,701	127,952
					-
Construction/ repairs/ maintenance (Religious)					
Place of worship	123,415	2,538,000	2,679,715	131,203	112,903
					-
Construction and Maintenance of School/College(Education)	60,354	2,823,000	2,877,044	140,864	147,174
					-
Grant of Stipend/Scholarship/Assistance in Cash and Kind to poor(Social)	54,191	261,282	265,303	12,990	63,160
					-
Provision of free clothing/food to the poor,needy and destitute(Social)	86,059		33,595	1,645	54,109
					-
Establishment expenses	-				-
Establishment expenses (Includes Bank Interest)	745,790	303,148	92,017	(952,416)	4,505
					-
	4,171,510	16,167,590	19,544,364	-	794,736

