



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, 2013 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, 2013 ; 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 2, 2013



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

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2013

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		1,693	Conducting Adult Literacy Programmes			
Cash at bank		1,358,093	<u>Program Expenses</u>			
<u>Donations</u>			Field Assistance		300,690	300,690
For Conducting Adult Literacy Programmes	4,924,402		Medical expenses		3,116	3,116
For Welfare of children	1,470,751		Functions & programmes		38,249	38,249
For Maintenance of Priests & Preachers	4,989,733		Rent		385,600	385,600
For Construction/ repairs/ maintenance of place of worship	3,788,180	15,173,066	Honorarium		80,050	80,050
For Establishment expenses:-			Electricity & Water		21,340	21,340
- Donation received			Meeting expenses		49,050	49,050
- Bank interest	197,971		Students Mess Expenses		432,057	432,057
			Hostel Warden Remuneration		24,000	24,000
			Fuel Charges		33,625	33,625
			Building (work in progress)	3,743,995		3,743,995
				3,743,995	1,367,777	5,111,772
			<u>Administration Expenses</u>			
			Bank Charges		740	740
		197,971	Hospitality Expenses		2,233	2,233
			Printing & Stationary		10,117	10,117
			Postage & Courier		1,019	1,019
			Housekeeping Expenses		13,753	13,753
			Telephone/Mobile Charges		22,350	22,350
			Office expenses		100	100
			Newspaper & periodicals		2,133	2,133
			Repairs & Maintenance		10,231	10,231
			Travel & conveyance		16,428	16,428
					79,104	79,104
			<u>Schedule B</u>			
			Welfare of children			
			<u>Program Expenses</u>			
			Bedding & quilt		4,000	4,000
			Students Educational Expenses		211,740	211,740
			Students Mess Expenses		428,201	428,201
			Field Assistance		453,000	453,000
			Functions & programs		6,555	6,555
			Medical expenses		4,448	4,448
			Miscellaneous Expenses (Hair Cutting exp)		9,600	9,600
			Feeding the poor		37,431	37,431
			Stationary for Children		2,900	2,900
			Sports Equipments		3,950	3,950
			School Uniform & Shoes		61,534	61,534
			Rent		146,400	146,400
					1,369,759	1,369,759
			<u>Administration Expenses</u>			
			Bank Charges		100	100
			House keeping Expenses		35,093	35,093
			Postage & Courier		2,077	2,077
			Printing & stationary		4,246	4,246
			Electricity & water		7,626	7,626
			Repairs & maintenance		44,224	44,224
					93,366	93,366



			Schedule C		
			Maintenance of Priests & Preachers		
			Charity & gifts	48,684	48,684
			Field Assistance	3,582,484	3,582,484
			Camps & Conferences	646,620	646,620
			Vehicle (Jeep) Dehradun	733,788	733,788
				733,788	4,277,788
			Schedule D		
			Construction / Repairs & maintenance of		
			Place of worship		
			Land	347,490	347,490
			Building (Laukahi, Bihar)	1,479,514	1,479,514
			Building (Ghadi, Dehradun)	499,998	499,998
			Building (Bilaspur Camp, Delhi)	430,317	430,317
			Advance Rental for Building	1,000,000	1,000,000
			Advance for Building Alteration	494,950	494,950
				2,757,319	1,494,950
					4,252,269
			Schedule E		
			Establishment expenses		
			Bank Charges (HO)	24,436	24,436
			Bank Charges (Dehradun Unit)	60	60
			Fuel expenses	3,000	3,000
			Professional Charges	4,750	4,750
			Telephone/Mobile Charges	28,901	28,901
			Travel & conveyance	690	690
				-	61,837
					61,837
			Closing balances:-		
			Cash in hand		1,257
			Cash at bank		749,883
		16,730,823			16,730,823

In terms of our report of even date attached

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



Delhi
September 2, 2013

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

Schedule II

STATEMENT SHOWING RECEIPTS AND UTILISATION OF FOREIGN CONTRIBUTION
DURING THE PERIOD 01.04.2011 TO 31.03.2013

PURPOSE	OPENING BALANCE	GRANTS RECEIVED	AMOUNT UTILISED	CLOSING BALANCE
Conducting Adult Literacy Prog. Program Expenses	550,420	4,845,298	5,111,772	283,946
Administration Expenses		79,104	79,104	-
Welfare of children Program Expenses	138,500	1,369,759	1,369,759	138,500
Administration Expenses		100,992	93,366	7,626
Maintenance of Priests & Preachers	21,843	4,989,733	5,011,576	-
Construction/repairs/maintenance of place of worship	464,089	3,788,180	4,252,269	-
Establishment expenses	132,354		61,837	70,517
Establishment expenses (Bank Interest)	55,080	197,971		253,051
	1,362,286	15,371,037	15,979,683	753,640

