

Jha Prashant & Co.
Chartered Accountants

1st Flr, J B S Market,
Katoria Road,
Banka. - 813102.
M- 9939731622

Audit Report under Income Tax Act, 1961,

We have audited the annexed Balancesheet of MUKTI NIKETAN BHAGALPUR, KATORIA, BANKA - 813106 as on 31st Mar 2023 and the related Income and Expenditure Account and Receipt & Payments for the period ending on that date.

These financial statements are the responsibility of the management of the Organization. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion and to the best of our knowledge, and according to information given to us, the said accounts give a true and fair view :-

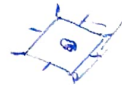
- 1) In the case of the Balance Sheet, of the state of affairs of the above named Organization as at 31/03/23, and
- 2) in the case of the Income & Expenditure Account of the surplus of its accounting year ending on 31/03/23.

The prescribed particulars are annexed hereto.

For Jha Prashant & Co.
Chartered Accountants

Place: Banka
Dated: 29-09-2023


(Prashant Shekhar Jha)
Partner



MUKTI NIKETAN BHAGALPUR, KATORIA (BANKA), BIHAR

Consolidated Balancesheet as on 31-03-2023

Libilities	HO	Units'	₹ Consolidated	Assets	HO	Units'	₹ Consolidated
To,				By,			
Opening Balance				Fixed Assets	27,30,527.00	2,42,56,912.98	2,69,87,439.98
General Fund	-14,44,156.00	11,86,925.38					
Add : Surplus/(Shortfall)	-4,36,741.00	11,86,925.38					
Closing Balance	-18,80,897.00	11,86,925.38	(6,93,971.63)				
Other Funds	28,35,204.00		*28,35,204.00	Investment	77,435.00		77,435.00
Assets Fund		1,68,26,678.00		(As per last account)			
Corpus Fund		8,00,000.00					
Building & Other Fund		60,95,346.00	2,37,22,024.00				
Loans and Advances	16,96,885.00	28,30,320.00	45,27,205.00				
Outstanding Liabilities		7,65,741.00	7,65,741.00	Current Assets			
Non Current Liabilities		40,000.00	40,000.00	Grant Receivable		7,51,739.00	7,51,739.00
an a/c	2,06,611.00		2,06,611.00				
it & other Fee Payble		32,000.00	32,000.00				
Balance B/F		3,59,875.00	3,59,875.00	Advances		76,900.00	76,900.00
(From I&E Account)		4,776.00	4,776.00	Security Deposit		15,91,925.00	15,91,925.00
				TDS		85,248.00	85,248.00
				Cash at bank	11,216.00	20,72,378.40	20,83,594.40
				Cash In Hand	38,625.00	1,06,558.00	1,45,183.00
				Annexure			
Total	28,57,803.00	2,89,41,661.38	3,17,99,464.38	Total	28,57,803.00	2,89,41,661.38	3,17,99,464.38

MUKTI NIKETAN BHAGALPUR, KATORIA (BANKA), BIHAR

(SECRETARY)

Place: BANKA
Date : 29/09/2023

Jha Prashant & Co.
CHARTERED ACCOUNTANTS

CA PRASHANT SHEKHAR JHA
Partner



(Signature)

✓ *(Signature)*

Secretary
Mukti Niketan Bhagalpur
Katoria Banka (Bihar)

MUKTI NIKETAN BHAGALPUR, KATORIA(BANKA), BIHAR

Consolidated Income & Expenditure Account for the period ended on 31-03-2023

Expenditure	HO	Units'	₹ Consolidated	Income	HO	Units'	₹ Consolidated
To,				By,			
Administrative Exp Annexure	4,47,636.00	42,41,563.60	46,89,199.60	Receipt & Contribution Annexure	25,83,484.00	2,30,86,587.00	2,56,70,071.00
Activities & Programme Expenses Annexure	24,68,649.00	1,51,23,612.00	1,75,92,261.00	Bank Interest Annexure	1,343.00	25,867.00	27,210.00
Bank Charges	88.00	2,223.00	2,311.00				
Fixed Assets	-	24,45,872.00	24,45,872.00				
Loan a/c	-	-	-				
Expense Payble		7,47,241.00	7,47,241.00				
Depriciation	1,05,195.00	2,237.03	1,07,432.03				
Surplus/(Shortfall)	-4,36,741.00	5,49,705.38	1,12,964.38				
Total	25.84,827.00	2,31,12,454.00	2,56,97,281.00	Total	25,84,827.00	2,31,12,454.00	2,56,97,281.00

MUKTI NIKETAN BHAGALPUR, KATORIA(BANKA), BIHAR


(SECRETARY)

Place: BANKA
Date : 29/09/2023



Jha Prashant & Co.
CHARTERED ACCOUNTANTS


CA PRASHANT SHEKHAR JHA
Partner






Secretary
Mukti Niketan Bhagalpur
Katoria Banka (Bihar)

MUKTI NIKETAN BHAGALPUR, KATORIA(BANKA), BIHAR

Receipt and Payment Account for the period ended on 31-03-2023

Receipts	HO	Units'	₹ Consolidated	Payments	₹ Consolidated
To,				By,	
<u>Opening Balance</u>					
Cash at bank	3,43,146.00	18,29,512.00	21,72,658.00	Administrative Exp	47,55,199.60
Cash In Hand	2,093.00	32,738.00	34,831.00	<i>Annexure</i>	
Opening Balance Diff		1,001.00	1,001.00		
Receipt & Contribution	25,83,484.00	2,34,11,848.00	2,59,95,332.00	Activities & Programme Expenses	1,76,22,411.00
<i>Annexure A</i>			-	<i>Annexure</i>	
Bank Interest	1,343.00	25,867.00	27,210.00		
<i>Annexure</i>			-		
TDS	36,148.00		36,148.00	TDS 22-23	15,736.00
<i>Loan</i>		59,020.00	59,020.00	Bank Charges	2,311.00
				Fixed Assets	24,45,872.00
				Outstanding Exp (P/y)	12,55,893.00
				Loan a/c	-
				<u>Closing Balance:</u>	
				Cash at bank	20,83,594.40
				Cash In Hand	1,45,183.00
				<i>Annexure</i>	
Total	29,66,214.00	2,53,59,986.00	2,83,26,200.00	Total	2,83,26,200.00

MUKTI NIKETAN BHAGALPUR, KATORIA(BANKA), BIHAR


(SECRETARY)

Place: BANKA
Date : 29/09/2023



Jha Prashant & Co.
CHARTERED ACCOUNTANTS


CA PRASHANT SHEKHAR JHA
Partner






Secretary
Mukti Niketan Bhagalpur
Katoria, Banka, Bihar

and Liabilities of Units of Mukti Niketan, Katoria(Banka)
 are - F

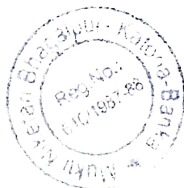
LIBILITIES											
	Pratibha Bhaskar Vidyalaya	B. Ed College	D. El. Ed College	Abrakha Watreshed Commetee (Climate)	CBP-PHASE AMAHARA NALA MANAGEMENT ACCOUNT,	CBP-PHASE AMAHARA NALA WATERSHED PROJECT,	KFW Soil Project Kharkana Watershed	KFW mamagement cost	Managment Cost Account, AWC	Mission Vatsalya Scheme	₹
General Fund	-54,314.00										11,86,925.38
Assets Fund		1,68,26,678.00	-95,345.00	6,26,956.00	75,070.00	5,00,914.00	1,38,338.00	1,115.00	-4,375.00	-1,433.63	1,68,26,678.00
Corpus Fund		8,00,000.00									8,00,000.00
Building & Other Fund			60,95,346.00								60,95,346.00
Loans and Advances	22,21,300.00	5,50,000.00									28,30,320.00
Outstanding Libilities		32,500.00							59,020.00		7,65,741.00
Non Current Libilities										7,33,241.00	40,000.00
Audit & other Fee Payble	12,000.00	12,000.00	8,000.00							40,000.00	32,000.00
Balance B/F		3,59,875.00									3,59,875.00
(From I&E Account)		4,776.00									4,776.00
Total	21,78,986.00	1,85,85,829.00	60,08,001.00	6,26,956.00	75,070.00	5,00,914.00	1,38,338.00	1,115.00	54,645.00	7,71,807.38	2,89,41,661.38

ASSETS											
	Pratibha Bhaskar Vidyalaya	B. Ed College	D. El. Ed College	Abrakha Watreshed Commettee (Climate)	CBP-PHASE AMAHARA NALA MANAGEMENT ACCOUNT,	CBP-PHASE AMAHARA NALA WATERSHED PROJECT,	KFW Soil Project Kharkana Watershed	KFW mamagement cost	Managament Cost Account, AWC	Mission Vatsalya Scheme	₹
Fixed Assets	21,68,363.00	1,68,26,678.00	52,47,378.00							14,493.98	2,42,56,912.98
Depn											-
Current Assets											-
Grant Receivable										7,51,739.00	7,51,739.00
Security Deposits		15,91,925.00									15,91,925.00
Loans and Advances		76,900.00									76,900.00
TDS		85,248.00									85,248.00
											-
											-
Cash at Bank	10,623.00	2,104.00	7,34,881.00	6,26,956.00		5,00,914.00	1,38,338.00	-	53,650.00	4,912.40	20,72,378.40
Cash in Hand	-	2,974.00	25,742.00	-	75,070.00		-	1,115.00	995.00	662.00	1,06,558.00
Total	21,78,986.00	1,85,85,829.00	60,08,001.00	6,26,956.00	75,070.00	5,00,914.00	1,38,338.00	1,115.00	54,645.00	7,71,807.38	2,89,41,661.38

Secretary
 Mukti Niketan Bhagawan
 Katoria, Banka (Bihar)

	Expenditure								KFW management cost	Managament Cost Account, AWC	Mission Vatsalya Scheme	₹
	Pratibha Bhaskar Vidyalaya	B. Ed College	D. El. Ed College	CBP-PHASE AMAHARA NALA MANAGEMENT ACCOUNT,	CBP-PHASE AMAHARA NALA WATERSHED PROJECT,	Abrakha Watreshed Commteeetee (Climate)	KFW Soil Project Kharkana Watershed					
To												
Administrative Exp	2,82,160.00	12,47,244.00	17,48,660.00	1,17,105.00					4,12,990.00	3,55,595.00	77,809.60	42,41,563.60
<u>Activities & Programme Expenses</u>												
Staff Payments and Benefits	10,68,500.00											10,68,500.00
College Running Exp		69,89,916.00	35,31,436.00									1,05,21,352.00
Capacity Building Exp												1,71,500.00
Soil Improvement and Productivity Exp						1,26,000.00	45,500.00					11,42,666.00
NRM and CCA Farming						3,96,300.00	7,46,366.00					6,53,807.00
Additional Soil & Water Conservation					1,30,719.00	2,47,000.00	2,76,088.00					2,44,465.00
Client Related Exp					2,44,465.00							1,68,950.00
Recurring Exp											4,56,000.00	4,56,000.00
Other Exp												7,577.00
Repair and Maintenance		6,88,795.00					7,577.00					6,88,795.00
Programme Exp												30,150.00
Fixed Assets		11,93,865.00	12,52,007.00				30,150.00					24,45,872.00
Bank Charges			2,067.00									2,223.00
Expenses Payable	6,000.00		8,000.00			71.00	85.00					7,33,241.00
Depreciation											2,237.03	2,237.03
Surplus	-1,552.00	4,776.00	4,57,830.00	75,070.00	1,34,510.00	3,78,523.00	-3,12,100.00	-1,61,075.00	-51,595.00	-4,831.63		5,19,555.38
Total	13,55,108.00	1,01,24,596.00	70,00,000.00	1,92,175.00	5,09,765.00	11,47,823.00	7,93,666.00	2,51,915.00	3,04,000.00	14,33,406.00		2,31,12,454.00

	Income								KFW management cost	Managament Cost Account, AWC	Mission Vatsalya Scheme	₹
	Pratibha Bhaskar Vidyalaya	B. Ed College	D. El. Ed College	CBP-PHASE AMAHARA NALA MANAGEMENT ACCOUNT,	CBP-PHASE AMAHARA NALA WATERSHED PROJECT,	Abrakha Watreshed Commteeetee (Climate)	Kharkana Watershed					
By												
Fee From Students	12,11,509.00	1,01,15,011.00	70,00,000.00									1,83,26,520.00
Grant In Aid	1,43,248.00			1,92,151.00	4,74,810.00	10,15,000.00	5,44,724.00	1,71,969.00	3,04,000.00	14,33,406.00		42,79,308.00
Contribution				24	31175	1,27,800.00	2,41,814.00	79946				4,80,759.00
Bank Interest	351.00	9,585.00			3780	5,023.00	7,128.00					25,867.00
Total	13,55,108.00	1,01,24,596.00	70,00,000.00	1,92,175.00	5,09,765.00	11,47,823.00	7,93,666.00	2,51,915.00	3,04,000.00	14,33,406.00		2,31,12,454.00



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Receipts and Payments of Units of Mukti Niketan, Katoria (Banka)

	Pratibha Bhaskar Vidyalaya	B. Ed College	D. El. Ed College	CCA Abrahma Watreshed Committee (Climate)	CBP-PHASE AMAHARA NALA MANAGEMENT ACCOUNT.	CBP-PHASE AMAHARA NALA WATERSHED PROJECT.	KFW Soil Project Kharkana Watershed	KFW management cost	Management Cost Account, AWC	Mission Vatsalya Scheme	?	
Opening Balance												
Cash at bank	3,650.00	73,100.00	4,80,914.00	2,47,432.00		3,66,404.00	4,50,438.00	1,60,960.00	45,681.00	963.00	18,29,512.00	
Cash In Hand	2,525.00	8,938.00	18,209.00					1,230.00	1,560.00	267.00	12,718.00	18,62,250.00
Opening Balance Diff				1,001.00							1,001.00	1,001.00
Fee From Students	12,11,509.00	1,01,15,011.00	70,00,000.00								1,83,26,520.00	
Grant In Aid	1,43,248.00			10,15,000.00	1,92,151.00	4,74,810.00	5,44,721.00	1,71,969.00	3,04,000.00	17,58,667.00	46,04,569.00	
Contribution				1,27,800.00	24.00	31,175.00	2,41,814.00	79,946.00			4,80,759.00	2,34,11,848.00
Bank Interest	351.00	9,585.00		5,023.00		3,780.00	7,128.00				25,867.00	25,867.00
Loan									59,020.00		59,020.00	59,020.00
Total	13,61,283.00	1,02,06,634.00	74,99,123.00	13,96,256.00	1,92,175.00	8,76,169.00	12,44,104.00	4,14,105.00	4,10,240.00	17,59,897.00		2,53,59,986.00

	Pratibha Bhaskar Vidyalaya	B. Ed College	D. El. Ed College	Abrahma Watreshed Committee (Climate)	CBP-PHASE AMAHARA NALA MANAGEMENT ACCOUNT.	CBP-PHASE AMAHARA NALA WATERSHED PROJECT.	KFW Soil Project Kharkana Watershed	KFW management cost	Management Cost Account, AWC	Mission Vatsalya Scheme	?	
Bx												
Administrative Exp	2,82,160.00	13,13,244.00	17,48,660.00		1,17,105.00			4,12,990.00	3,55,595.00	77,809.60		43,07,563.60
Activities & Programing Expenses											10,68,500.00	
Staff Payments and Benefits	10,68,500.00										1,05,21,352.00	
College Running Exp		69,89,916.00	35,31,436.00								6,88,795.00	
Repair and Maintenance		6,88,795.00									1,71,500.00	
Capacity Building Exp				1,26,000.00			45,500.00				11,42,666.00	
Soil Improvement and Productivity Exp				3,96,300.00			7,46,366.00				6,53,807.00	
NRM and CCA Farming				2,47,000.00			2,76,888.00				2,44,465.00	
Additional Soil & Water Conservation						1,30,719.00						
DPR Exp						2,44,465.00						
Special Exp										1,68,950.00	1,68,950.00	
Un-audited Exp										4,56,000.00	4,56,000.00	
Other Exp							7,577.00				7,577.00	
Programing Exp							30,150.00				30,150.00	1,51,53,762.00
TDS		15,736.00									15,736.00	
Fixed Assets		11,95,865.00	12,52,007.00							10,51,563.00	24,43,872.00	
Outstanding Exp (Ply)			2,04,330.00								12,55,893.00	
Bank Charges			2,067.00				71.00	85.00			2,223.00	
Closing Balance									53,650.00	4,912.40	20,72,378.40	
Cash at bank	10,623.00	2,104.00	7,34,881.00	6,26,956.00		5,00,914.00	1,38,328.00	1,115.00	995.00	662.00	1,06,558.00	20,72,378.40
Cash In Hand		2,974.00	25,742.00		75,070.00						1,06,558.00	1,06,558.00
Total	13,61,283.00	1,02,06,634.00	74,99,123.00	13,96,256.00	1,92,175.00	8,76,169.00	12,44,104.00	4,14,105.00	4,10,240.00	17,59,897.00		2,53,59,986.00



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Secretary
Mukti Niketan Bhagalpur
Katoria Banka (Bihar)

MUKTI NIKETAN BHAGALPUR, KATORIA(BANKA), BIHAR

Head Office Schedule Annexed to & Forming part of the Accounts
for the year ended on 31-03-2023

Receipt & Contribution

₹

Annexure - A

Grant in Aid

NABARD	5,65,039.00
Operation Smile	1,81,345.00
HO Sub-total	7,46,384.00

Receipt From Activities

Achar & Bari	88,040.00
Agarbatti	42,560.00
Papad	17,500.00
HO Sub-total	1,48,100.00

Agri Receipt

Fruits	1,85,850.00
Green Vegetable	65,700.00
Khajur Gud	73,600.00
Maize	55,500.00
Masroom	67,600.00
Paddy	47,750.00
Potato	72,000.00
HO Sub-total	5,68,000.00

Rent

SSA Banka	1,38,600.00
Guest Room	52,700.00
Meeting Hall	63,900.00
HO Sub-total	2,55,200.00

Programe Income (Eye + Health)

Fee	56,400.00
Eye Operation Charges	5,10,000.00
Optical Charges	1,67,800.00
Pathology Fee	36,950.00
Medicine	37,400.00
X ray Fee	19,250.00
HO Sub-total	8,27,800.00

Membership Fee

38,000.00

Total

25,83,484.00



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Secretary

Mukti Niketan Bhagalpur
Katoria, Bihar

Administrative Exp

₹

Annexure - B

Honorarium

54,500.00

Guest Exp	12,865.00
Mobile Exp	4,700.00
Electricity Exp	24,650.00
Generator Exp	32,500.00
Stationary Exp	22,400.00
Meeting Exp	7,655.00
Miscellaneous Exp	5,475.00
Repair & Maintenance	2,45,979.00
T.A. & Coveyance	36,912.00

Total	4,47,636.00
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Activities & Programme Expenses	₹	Annexure - C
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SHG Meeting	16,450.00
Kisan Club Meeting	8,535.00
GB Meeting Exp	9,350.00
Educational Awareness Exp	58,650.00
National Days Exp	47,865.00
Sports and Games	35,500.00
Maa Sharda Samajik Sanskritik Samuh Meeting	26,450.00
<i>HO Sub-total</i>	<u>2,02,800.00</u>

Grant Exp	4,36,319.00
NABARD	1,81,345.00
Operation Smile	
<i>HO Sub-total</i>	<u>6,17,664.00</u>

Programme Exp	4,18,435.00
Bus exp	8,37,850.00
Health Programe Exp (Eye + Health)	
Agriculture & Other	1,30,500.00
Programme Training	28,000.00
Potato Exp	68,500.00
Fruits Exp	36,700.00
Green Vegitable Exp	43,900.00
Khajur Gud Exp	26,450.00
Masroom Exp	30,350.00
Maze Exp	27,500.00
Paddy Exp	
<i>HO Sub-total</i>	<u>16,48,185.00</u>

Total	24,68,649.00
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Alh
Secretary
Mukti Niketan Bhagalpur
Katoria (Banka) Bihar

MUKTI NIKETAN BHAGALPUR, KATORIA(BANKA), BIHAR

Annexure -G

Fixed Assets Schedule of Units

Particulars	W.D.V as on 01.04.2022	Addition	Total as on 31-03-2023	Dep. During the yr	W.D.V as on 31.3.23
B.ED	1,56,32,813.00	11,93,865.00	1,68,26,678.00		1,68,26,678.00
D.EL.ED	39,95,370.00	12,52,007.00	52,47,377.00		52,47,377.00
Pratibha Bhaskar Vidyalay	21,68,363.00		21,68,363.00	-	21,68,363.00
Mission Vatsalya Scheme	16,731.00		16,731.00	-	16,731.00
Total	2,18,13,277.00	24,45,872.00	2,42,59,149.00	-	2,42,59,149.00

Fixed Assets Schedule of Head Office

Building	22,15,064.00		22,15,064.00	-	22,15,064.00
● Furniture & Fixture					
Plant & Machinery	5,93,778.00	-	5,93,778.00	89,067.00	5,04,711.00
Computer & Accessories	26,880.00		26,880.00	16,128.00	10,752.00
Total	28,35,722.00	0.00	28,35,722.00	1,05,195.00	27,30,527.00



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Handwritten signature

Secretary
Mukti Niketan Bhagalpur
Katoriya Bank (Dihari)