

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 2024 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 31/03/24, and
- 2) in the case of the Income & Expenditure Account of the surplus of its accounting year ending on 31/03/24.

The prescribed particulars are annexed hereto.

Place: Banka
Dated: 26-09-2024
UDIN:

For Jha Prashant & Co.
Chartered Accountants


(Prashant Shekhar Jha)
Partner



Assets and Liabilities of Units of Mukti Niketan Katoria (Banka)

Annexure - F

LIABILITIES									
	Pratibha Bhaskar Vidyalaya	B. Ed College	D. El. Ed College	Abraakha Watreshed Committee (Climate)	FCRA a/c	CBP-PHASE AMAHARA NALA WATERSHED PROJECT,	KFW Soil Project Kharakana Watershed	Mission Vatsalya Scheme	₹
General Fund	-42,019.00	3,69,541.00	-5,55,870.00	2,81,763.00	1,85,162.55	792.00	15,22,291.00	-2,713.00	17,58,947.55
Assets Fund		1,80,18,256.00							1,80,18,256.00
Corpus Fund		8,00,000.00							8,00,000.00
Building & Other Fund			60,95,345.00						60,95,345.00
Loans and Advances	22,21,300.00	5,50,000.00							27,71,300.00
Outstanding Liabilities		42,000.00						10,63,357.00	11,05,357.00
Non Current Liabilities								40,000.00	40,000.00
Audit & other Fee Payble		10,000.00							10,000.00
Total	21,79,281.00	1,97,89,797.00	55,39,475.00	2,81,763.00	1,85,162.55	792.00	15,22,291.00	11,00,644.00	3,05,99,205.55

ASSETS									
	Pratibha Bhaskar Vidyalaya	B. Ed College	D. El. Ed College	Abrakha Watreshed Committee (Climate)	FCRA a/c	CBP-PHASE AMAHARA NALA WATERSHED PROJECT,	KFW Soil Project Kharakana Watershed	Mission Vatsalya Scheme	₹
Fixed Assets	21,68,363.00	1,80,18,256.00	55,05,693.00		1,68,715.55			13,215.00	2,58,74,242.55
Current Assets									
Grant Receivable									
Security Deposits		15,91,925.00						10,81,855.00	10,81,855.00
Loans and Advances		76,900.00							15,91,925.00
TDS		88,872.00							76,900.00
									88,872.00
Cash at Bank	10,918.00	7,049.00	25,031.00	2,81,763.00	16,447.00	792.00	15,22,291.00	4,912.00	18,69,203.00
Cash in Hand		6,795.00	8,751.00					662.00	16,208.00
Total	21,79,281.00	1,97,89,797.00	55,39,475.00	2,81,763.00	1,85,162.55	792.00	15,22,291.00	11,00,644.00	3,05,99,205.55

Place: BANKA

Date : 29/09/2024

(SECRETARY)



Income and Expenditure of Units of Mukti Niketan Katoria(Banka)

Annexure - E

Income									
	Pratibha Bhaskar Vidyalaya	B. Ed College	D. El. Ed College	FCRA a/c	CBP-PHASE AMAHARA NALA WATERSHED PROJECT.	Abrakha Watershed Committee (Climate)	Kharkana Watershed project	Mission Vatsalya Scheme	₹
By									
Fee From Students	11,58,000.00	1,02,56,075.00	63,35,000.00	41,07,028.00		2,47,000.00	21,92,024.00	3,30,116.00	1,77,49,075.00
Grant In Aid									68,76,168.00
Contribution					86,205.00	66,700.00	2,21,469.00		3,74,374.00
Bank Interest	295.00	11,549.00		3,762.00	3,103.00	6,863.00	14,576.00		40,148.00
Total	11,58,295.00	1,02,67,624.00	63,35,000.00	41,10,790.00	89,308.00	3,20,563.00	24,28,069.00	3,30,116.00	2,50,39,765.00

Expenditure									
To									
Administrative Exp	3,06,000.00	12,31,643.00	15,68,890.00	30,35,170.00					61,80,669.00
Activities & Programme Expenses	8,40,000.00	71,24,038.00	52,25,568.00	8,01,570.00	5,89,200.00	6,65,700.00	10,35,813.00	2,91,150.00	1,65,73,039.00
Other Exp		7,15,475.00					7,955.00		7,23,430.00
Fixed Assets	-	11,91,578.00							11,91,578.00
Bank Charges			1,067.00	10,590.00	230.00	56.00	348.00		12,291.00
Expenses Payble									-
Depreciation									
Surplus	12,295.00	4,890.00	-4,60,525.00	1,82,492.55	-5,00,122.00	-3,45,193.00	13,83,953.00	-1,279.00	82,246.45
Total	11,58,295.00	1,02,67,624.00	63,35,000.00	41,10,790.00	89,308.00	3,20,563.00	24,28,069.00	3,30,116.00	2,50,39,765.00



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	Pratibha Bhaskar Vidyalaya	B. Ed College	D. El. Ed College	CCA Abrakha Wateshed Commeetee (Climate)	FCRA a/c	CBP-PHASE AMAHARA NALA WATERSHED PROJECT,	KFW Soil Project Khartana Watershed	Mission Vatsalya Scheme	₹
To									
<u>Opening Balance</u>									
Cash at bank	10,623.00	2,104.00	7,34,881.00	6,26,956.00	2,670.00	5,00,914.00	1,38,338.00	4,912.00	20,21,398.00
Cash In Hand		2,974.00	25,742.00					662.00	29,378.00
Opening Balance Diff									-
Fee From Students	11,58,000.00	1,02,56,075.00	63,35,000.00						1,77,49,075.00
Grant In Aid				2,47,000.00	41,07,028.00		21,92,024.00	3,30,116.00	68,76,168.00
Contribution				66,700.00		86,205.00	2,21,469.00		3,74,374.00
Bank Interest	295.00	11,549.00		6,863.00	3,762.00	3,103.00	14,576.00		40,148.00
Loan									-
Total	11,68,918.00	1,02,72,702.00	70,95,623.00	9,47,519.00	41,13,460.00	5,90,222.00	25,66,407.00	3,35,690.00	2,70,90,541.00

By									
Administrative Exp	3,06,000.00	12,33,643.00	15,68,890.00			30,35,170.00		38,966.00	61,82,669.00
<u>Activities & Programme Expenses</u>									
Repair and Maintenance	8,40,000.00	71,14,538.00	52,25,568.00		6,65,700.00	8,01,570.00	5,89,200.00	10,35,813.00	1,65,63,539.00
Other Exp		7,15,475.00							7,15,475.00
Programme Exp								7,955.00	7,955.00
TDS		3,624.00							-
Fixed Assets									3,624.00
Outstanding Exp (P/y)	12,000.00	11,91,578.00	2,58,316.00			2,49,683.00			16,99,577.00
Bank Charges			8,000.00						20,000.00
			1,067.00		56.00	10,590.00	230.00	348.00	12,291.00
<u>Closing Balance:</u>									-
Cash at bank	10,918.00	7,049.00	25,031.00		2,81,763.00	16,447.00	792.00	15,22,291.00	18,69,203.00
Cash In Hand		6,795.00	8,751.00						16,208.00
Total	11,68,918.00	1,02,72,702.00	70,95,623.00	9,47,519.00	41,13,460.00	5,90,222.00	25,66,407.00	3,35,690.00	2,70,90,541.00



MUKTI NIKETAN BHAGALPUR, KATORIA(BANKA), BIHAR

Consolidated Balancesheet as on 31-03-2021

Libilities	HO	Units'	₹ Consolidated	Assets	HO	Units'	₹ Consolidated
To,				By,			
<u>Opening Balance</u>							
General Fund	9,54,307.00			Fixed Assets	26,48,369.00	2,58,74,242.55	2,85,22,611.55
Add : Surplus/(Shortfall)	1,39,584.00	17,58,947.55					
Closing Balance	10,93,891.00	17,58,947.55	28,52,838.55				
Other Funds			-	Investment	77,435.00		77,435.00
Assets Fund		1,80,18,256.00		(As per last account)			
Corpus Fund		8,00,000.00					
Building & Other Fund		60,95,345.00	2,49,13,601.00				
			-				
Loans and Advances	16,96,885.00	27,71,300.00	44,68,185.00				
Oustanding Liabilities		11,05,357.00	11,05,357.00	<u>Current Assets</u>			
Non Current Liabilities		40,000.00	40,000.00				
Loan a/c	2,06,611.00		2,06,611.00	Grant Receivable		10,81,855.00	10,81,855.00
Audit & other Fee Payble		10,000.00	10,000.00				-
			-				
Balance B/F		-	-	Advances		76,900.00	76,900.00
From I&E Account)		-	-	Security Deposit		15,91,925.00	15,91,925.00
				TDS	15,241.00	88,872.00	1,04,113.00
				Cash at bank	2,38,177.00	18,69,203.00	21,07,380.00
				Cash In Hand	18,165.00	16,208.00	34,373.00
				Annexure			
Total	29,97,387.00	3,05,99,205.55	3,35,96,592.55	Total	29,97,387.00	3,05,99,205.55	3,35,96,592.55

MUKTI NIKETAN BHAGALPUR, KATORIA(BANKA), BIHAR

(SECRETARY)

Place: BANKA

Date : 29/09/2021



Jha Prashant & Co.
CHARTERED ACCOUNTANTS

CA PRASHANT SHEKHAR JHA
Partner

MUKTI NIKETAN BHAGALPUR, KATORIA(BANKA), BIHAR

Consolidated Income & Expenditure Account for the period ended on 31-03-2021

Expenditure	HO	Units'	₹ Consolidated	Income	HO	Units'	₹ Consolidated
To,				By,			
Administrative Exp Annexure	4,89,730.00	61,80,669.00	66,70,399.00	Receipt & Contribution Annexure	27,42,708.00	2,49,99,617.00	2,77,42,325.00
Activities & Programme Expenses Annexure	21,87,389.00	1,72,96,469.00	1,94,83,858.00	Bank Interest	998.00	40,148.00	41,146.00
Bank Charges	265.00	12,291.00	12,556.00	Interest other	5,420.00		5,420.00
Fixed Assets	-	11,91,578.00	11,91,578.00	Dontion other	1,50,000.00		1,50,000.00
Depreciation	82,158.00	82,246.45	1,64,404.45				
Surplus/(Shortfall)	1,39,584.00	2,76,511.55	4,16,095.55				
Total	28,99,126.00	2,50,39,765.00	2,79,38,891.00	Total	28,99,126.00	2,50,39,765.00	2,79,38,891.00

MUKTI NIKETAN BHAGALPUR, KATORIA(BANKA), BIHAR


(SECRETARY)

Place: BANKA
Date : 29/09/2021



Jha Prashant & Co.
CHARTERED ACCOUNTANTS


CA PRASHANT SHEKHAR JHA
Partner

MUKTI NIKETAN BHAGALPUR, KATORIA(BANKA), BIHAR

Receipt and Payment Account for the period ended on 31-03-2021

Receipts	HO	Units'	₹ Consolidated	Payments	HO	Units'	₹ Consolidated
To,				By,			
<u>Opening Balance</u>							
Cash at bank	11,216.00	20,21,398.00	20,32,614.00	Administrative Exp	4,89,730.00	61,82,669.00	66,72,399.00
Cash In Hand	38,625.00	29,378.00	68,003.00	<i>Annexure</i>	<i>B</i>		
Opening Balance Diff		-	-				
Receipt & Contribution	27,42,708.00	2,49,99,617.00	2,77,42,325.00	Activities & Programme Expenses	21,87,389.00	1,72,86,969.00	1,94,74,358.00
<i>Annexure A</i>				<i>Annexure</i>	<i>C</i>		
Bank Interest	998.00	40,148.00	41,146.00				
Interest other	5,420.00		5,420.00				
TDS	-		-	TDS 23-24	15,241.00	3,624.00	18,865.00
Loan	-		-	Bank Charges	265.00	12,291.00	12,556.00
Donation other	1,50,000.00		1,50,000.00				
				Fixed Assets		16,99,577.00	16,99,577.00
				Outstanding Exp (P/y)		20,000.00	20,000.00
				Loan a/c			-
				<u>Closing Balance:</u>			
				Cash at bank	2,38,177.00	18,69,203.00	21,07,380.00
				Cash In Hand	18,165.00	16,208.00	34,373.00
Total	29,48,967.00	2,70,90,541.00	3,00,39,508.00	Total	29,48,967.00	2,70,90,541.00	3,00,39,508.00

MUKTI NIKETAN BHAGALPUR, KATORIA(BANKA), BIHAR


(SECRETARY)

Place: BANKA
Date : 29/09/2021



Jha Prashant & Co.
CHARTERED ACCOUNTANTS


CA PRASHANT SHEKHAR JHA
Partner

MUKTI NIKETAN BHAGALPUR, KATORIA(BANKA), BIHAR**Head Office Schedule Annexed to & Forming part of the Accounts****for the year ended on 31-03-2024**

Receipt & Contribution	₹	Annexure - A
<i><u>Grant in Aid</u></i>		
NABARD	9,32,275.00	
Operation Smile	1,04,533.00	
<i>HO Sub-total</i>	<u>10,36,808.00</u>	
<i><u>Receipt From Activities</u></i>		
Achar & Bari	34,500.00	
Agarbatti	12,700.00	
Papad	7,300.00	
<i>HO Sub-total</i>	<u>54,500.00</u>	
<i><u>Agri Receipt</u></i>		
Fruits	1,55,000.00	
Green Vegetable	55,000.00	
Maize	37,000.00	
Masroom	85,000.00	
Paddy	32,000.00	
Potato	54,000.00	
<i>HO Sub-total</i>	<u>4,18,000.00</u>	
<i><u>Rent & Hiring Charges</u></i>		
SSA Banka		
Bus hiring charges	3,00,000.00	
Guest Room	56,000.00	
Meeting Hall	55,000.00	
<i>HO Sub-total</i>	<u>4,11,000.00</u>	
<i><u>Programe Income (Eye + Health)</u></i>		
Fee	48,300.00	
Eye Operation Charges	6,48,000.00	
Optical Charges	58,500.00	
Medicine	32,600.00	
<i>HO Sub-total</i>	<u>7,87,400.00</u>	
Membership Fee	35,000.00	
Total	<u>27,42,708.00</u>	

Administrative Exp	₹	Annexure - B
Honorarium	54,500.00	
Guest Exp	17,645.00	
Mobile Exp	3,887.00	
Electricity Exp	19,750.00	
Generator Exp	37,400.00	
Stationary Exp	29,630.00	
Meeting Exp	9,875.00	
Miscellaneous Exp	7,385.00	



Repair & Maintenance	1,08,578.00
Mandir Exp	2,01,080.00
Total	4,89,730.00

Activities & Programme Expenses	₹	Annexure - C
SHG Meeting	19,650.00	
Kisan Club Meeting	12,345.00	
GB Meeting Exp	7,965.00	
Educational Awareness Exp	23,300.00	
National Days Exp	39,470.00	
Sports and Games	19,400.00	
<i>HO Sub-total</i>	<i>1,22,130.00</i>	
<u>Grant Exp</u>		
NABARD	6,97,336.00	
Operation Smile	1,04,533.00	
<i>HO Sub-total</i>	<i>8,01,869.00</i>	
<u>Programme Exp</u>		
Bus exp	2,71,890.00	
Health Programe Exp (Eye + Health)	7,87,400.00	
<u>Agriculture & Other</u>		
Potato Exp	31,200.00	
Fruits Exp	36,000.00	
Green Vegitable Exp	21,250.00	
Masroom Exp	34,300.00	
Maze Exp	13,700.00	
Paddy Exp	23,000.00	
Papad etc. Exp	44,650.00	
<i>HO Sub-total</i>	<i>12,63,390.00</i>	
Total	21,87,389.00	

MUKTI NIKETAN BHAGALPUR, KATORIA(BANKA), BIHAR



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Annexure -G

Fixed Assets Schedule of Units

Particulars	W.D.V	Addition	Total as on	Dep.	W.D.V
	as on 01.04.2023		31-03-2024	During the yr	as on 31.3.24
B.ED	1,68,26,678.00	11,91,578.00	1,80,18,256.00		1,80,18,256.00
D.EL.ED	52,47,377.00	2,58,316.00	55,05,693.00		55,05,693.00
Pratibha Bhaskar Vidyalay	21,68,363.00		21,68,363.00	-	21,68,363.00
FCRA		2,49,683.00	2,49,683.00	80,967.45	1,68,715.55
Mission Vatsalya Scheme	14,494.00		14,494.00	1,279.00	13,215.00
Total	2,42,56,912.00	16,99,577.00	2,59,56,489.00	82,246.45	2,58,74,242.55

Fixed Assets Schedule of Mukti Niketan

Building	22,15,064.00		22,15,064.00	-	22,15,064.00
Furniture & Fixture					
Plant & Machinery	5,04,711.00	-	5,04,711.00	75,707.00	4,29,004.00
Computer & Accessories	10,752.00		10,752.00	6,451.00	4,301.00
Total	27,30,527.00	0.00	27,30,527.00	82,158.00	26,48,369.00



(Signature)