

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 2025 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 31/03/25, and
- 2) in the case of the Income & Expenditure Account of the surplus of its accounting year ending on 31/03/25.

The prescribed particulars are annexed hereto.

Place: Banka
Dated: 27/09/2025
UDIN:

For Jha Prashant & Co.
Chartered Accountants


(Prashant Shekhar Jha)
Partner



Assets and Libilities of Units of Mukti Niketan, Katoria(Banka)

Annexure - F

LIBILITIES							
	Pratibha Bhaskar Vidyalaya	B. Ed College	D. El. Ed College	Abrakha Watreshed Commetee (Climate)	Managament Cost Account, AWC	FCRA a/c Access to Justice	₹
General Fund	-41,680.00	2,84,176.00	-3,27,920.00	-	-1,12,020.00	1,49,611.00	-47,833.00
Assets Fund		1,90,47,345.00					1,90,47,345.00
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					27,71,300.00
Outstanding Libilities		20,000.00			1,12,020.00	14,21,936.00	15,53,956.00
Non Current Libilities							-
Audit & other Fee Payble		25,000.00				25,000.00	50,000.00
Total	21,79,620.00	2,07,26,521.00	57,67,426.00	-	-	15,96,547.00	3,02,70,114.00

ASSETS							
	Pratibha Bhaskar Vidyalaya	B. Ed College	D. El. Ed College	Abrakha Watreshed Commetee (Climate)	Managament Cost Account, AWC	FCRA a/c Access to Justice	₹
Fixed Assets	21,68,363.00	1,90,47,345.00	57,58,629.00		-	1,33,739.00	2,71,08,076.00
<u>Current Assets</u>							-
Grant Receivable						10,31,136.00	10,31,136.00
Security Deposits		15,91,925.00			-		15,91,925.00
Loans and Advances		76,900.00			-		76,900.00
TDS		-					-
Cash at Bank	11,257.00	2,724.00	2,582.00	-	-	4,31,672.00	4,48,235.00
Cash in Hand		7,627.00	6,215.00				13,842.00
Total	21,79,620.00	2,07,26,521.00	57,67,426.00	-	-	15,96,547.00	3,02,70,114.00

MUKTI NIKETAN BHAGALPUR, KATORIA(BANKA), BIHAR

Sd/- 
(SECRETARY)

Place: BANKA
Date : 27/09/2025



Jha Prashant & Co.
CHARTERED ACCOUNTANTS


CA PRASHANT SHEKHAR JHA
Partner

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

Annexure - E

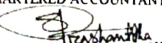
	Income								₹
	Pratibha Bhaskar Vidyalaya	B. Ed College	D. El. Ed College	Abraakha Watreshed Commeeetee (Climate)	Managament Cost Account, AWC	KFW Soil Project Kharkana Watershed	KFW mamagement cost	FCRA a/c Access to Justice	
By									
Fee From Students	13,54,000.00	82,52,854.00	70,00,000.00			0			1,66,06,854.00
Grant In Aid									
Contribution				19,257.00		3,65,626.00	32,640.00	31,06,316.00	31,38,956.00
Bank Interest	339.00	17,675.00	-	2,042.00		17,380.00	101387		4,86,270.00
Receivables								3,362.00	40,798.00
Loan/ Others				1,780.00	50,000.00			10,31,136.00	10,31,136.00
Total	13,54,339.00	82,70,529.00	70,00,000.00	23,079.00	50,000.00	3,83,006.00	1,34,027.00	41,40,814.00	2,13,55,794.00

To	Expenditure								₹
	Pratibha Bhaskar Vidyalaya	B. Ed College	D. El. Ed College	Abraakha Watreshed Commeeetee (Climate)	Managament Cost Account, AWC	KFW Soil Project Kharkana Watershed	KFW mamagement cost	FCRA a/c Access to Justice	
Administrative Exp	5,62,000.00	11,07,991.00	13,32,355.00	-	50,196.00		3,68,966.00	3,45,470.00	37,66,978.00
<u>Activities & Programme Expenses</u>	5,62,000.00	61,51,942.00	54,39,391.00	3,04,819.00		368966		23,39,750.00	1,51,66,868.00
Fixed Assets		10,29,089.00							10,29,089.00
Expenses Payble								14,21,936.00	14,21,936.00
Fee Payble								25,000.00	25,000.00
Bank Charges			304.00	23.00		555		9,233.00	10,115.00
Depreciation								34,977.00	34,977.00
Surplus/(Shortfall)	2,30,339.00	(18,493.00)	2,27,950.00	(2,81,763.00)	(196.00)	13,485.00	(2,34,939.00)	(35,552.00)	(99,169.00)
Total	13,54,339.00	82,70,529.00	70,00,000.00	23,079.00	50,000.00	3,83,006.00	1,34,027.00	41,40,814.00	2,13,55,794.00

MUKTI NIKETAN BHAGALPUR, KATORIA(BANKA), BIHAR

Sd/- 
(SECRETARY)

Place: BANKA
Date: 27/09/2025

Jha Prashant & Co.
CHARTERED ACCOUNTANTS

CA PRASHANT SHEKHAR JHA
Partner



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

Annexure - D

Receipts									
	Pratibha Bhaskar Vidyalaya	B. Ed College	D. El. Ed College	CCA Abrakha Watreshed Commetee (Climate)	Managament Cost Account, AWC	KFW Soil Project Kharkana Watershed	KFW mamagement cost	FCRA a/c Access to Justice	₹
To									
<u>Opening Balance</u>									
Cash at bank	10,918.00	7,049.00	25,031.00	2,81,763.00	196.00	15,22,291.00	2,34,939.00	16,447.00	20,98,634.00
Cash In Hand	-	6,795.00	8,751.00	-	-	-	-	-	15,546.00
Opening Balance Diff				1,780.00					1,780.00
Fee From Students	13,54,000.00	82,52,854.00	70,00,000.00						1,66,06,854.00
Grant In Aid						3,26,400.00	32,640.00	31,06,316.00	34,65,356.00
Contribution				19,257.00		3,65,626.00	1,01,387.00		4,86,270.00
Bank Interest	339.00	17,675.00		2,042.00		17,380.00		3,362.00	40,798.00
Loan					50,000.00				50,000.00
Total	13,65,257.00	82,84,373.00	70,33,782.00	3,04,842.00	50,196.00	22,31,697.00	3,68,966.00	31,26,125.00	2,27,65,238.00
Payments									
By									
Administrative Exp	7,92,000.00	10,92,991.00	13,32,355.00		50,196.00		3,68,966.00	3,45,470.00	39,81,978.00
Activities & Programme Exp.	5,62,000.00	61,51,942.00	54,39,391.00	3,04,819.00		22,31,142.00		23,39,750.00	1,70,29,044.00
TDS									-
Fixed Assets		10,29,089.00	2,52,935.00						12,82,024.00
Outstanding Exp (P/y)									-
Bank Charges			304.00	23.00		555.00		9,233.00	10,115.00
<u>Closing Balance:</u>									
Cash at bank	11,257.00	2,724.00	2,582.00	-	-	-	-	4,31,672.00	4,48,235.00
Cash In Hand		7,627.00	6,215.00	-	-	-	-	-	13,842.00
Total	13,65,257.00	82,84,373.00	70,33,782.00	3,04,842.00	50,196.00	22,31,697.00	3,68,966.00	31,26,125.00	2,27,65,238.00

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Handwritten signature: J. Prashant

MUKTI NIKETAN BHAGALPUR, KATORIA(BANKA), BIHAR

Consolidated Balancesheet as on 31-03-2025

Libilities	HO	Units'	₹ Consolidated	Assets	HO	Units'	₹ Consolidated
To,				By,			
<u>Opening Balance</u>							
General Fund	10,93,891.00			Fixed Assets	25,81,437.00	2,71,08,076.00	2,96,89,513.00
Add : Surplus/(Shortfall)	-3,02,714.00	(47,833.00)					
Closing Balance	7,91,177.00	-47,833.00	7,43,344.00				
Other Funds			-	Investment	77,435.00		77,435.00
Assets Fund		1,90,47,345.00		(As per last account)			
Corpus Fund		8,00,000.00					
Building & Other Fund		60,95,346.00	2,59,42,691.00				
			-				
Loans and Advances	16,96,885.00	27,71,300.00	44,68,185.00				
Outstanding Liabilities		15,53,956.00	15,53,956.00	<u>Current Assets</u>			
Non Current Liabilities		-	-				
Loan a/c	2,06,611.00		2,06,611.00	Grant Receivable		10,31,136.00	10,31,136.00
Audit & other Fee Payble		50,000.00	50,000.00				-
			-				
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	-	15,241.00
				Cash at bank	6,801.00	4,48,235.00	4,55,036.00
				Cash In Hand	13,759.00	13,842.00	27,601.00
				Annexure			
Total	26,94,673.00	3,02,70,114.00	3,29,64,787.00	Total	26,94,673.00	3,02,70,114.00	3,29,64,787.00

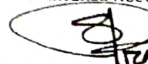
MUKTI NIKETAN BHAGALPUR, KATORIA(BANKA), BIHAR

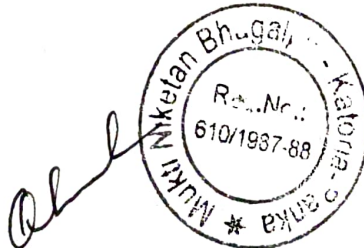
Sd/-

(SECRETARY)

Place: BANKA
Date : 27/09/2025



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 31-03-2025

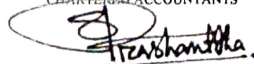
Expenditure	HQ	Units'	₹	Income	HQ	Units'	₹
To,			Consolidated	By,			Consolidated
Administrative Exp Annexure	5,68,411.00	37,66,978.00	43,35,389.00	Receipt & Contribution Annexure	19,51,096.00	2,02,32,080.00	2,21,83,176.00
Activities & Programme Expenses Annexure	16,19,090.00	1,51,66,868.00	1,67,85,958.00	Bank Interest	623.00	40,798.00	41,421.00
Bank Charges	-	10,115.00	10,115.00	Receivable	-	10,31,136.00	10,31,136.00
Fixed Assets	-	10,29,089.00	10,29,089.00	Loans/Other a/c	-	51,780.00	51,780.00
Loan a/c	-	-	-				
Expense Payable		14,21,936.00	14,21,936.00				
Depreciation	66,932.00	34,977.00	1,01,909.00				
Fee Payable		25,000.00	25,000.00				
Surplus/(Shortfall)	-3,02,714.00	-99,169.00	(4,01,883.00)				
Total	19,51,719.00	2,13,55,794.00	2,33,07,513.00	Total	19,51,719.00	2,13,55,794.00	2,33,07,513.00

MUKTI NIKETAN BHAGALPUR, KATORIA(BANKA), BIHAR

Sd/- 
(SECRETARY)

Place: BANKA
Date: 27/09/2025



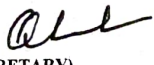
Jha Prashant & Co.
CHARTERED ACCOUNTANTS

CA PRASHANT SHEKHAR JHA
Partner

MUKTI NIKETAN BHAGALPUR, KATORIA(BANKA), BIHAR

Receipt and Payment Account for the period ended on 31-03-2025

Receipts	HO	Units'	₹ Consolidated	Payments	HO	Units'	₹ Consolidated
To,				By,			
<u>Opening Balance</u>							
Cash at bank	2,38,177.00	20,98,634.00	23,36,811.00	Administrative Exp	5,68,411.00	39,81,978.00	45,50,389.00
Cash In Hand	18,165.00	15,546.00	33,711.00	<i>Annexure</i>	<i>B</i>		
Opening Balance Diff		1,780.00	1,780.00				
			-				
Receipt & Contribution	19,51,096.00	2,05,58,480.00	2,25,09,576.00	Activities & Programme Expenses	16,19,090.00	1,70,29,044.00	1,86,48,134.00
<i>Annexure A</i>			-	<i>Annexure</i>	<i>C</i>		
			-				
Bank Interest	623.00	40,798.00	41,421.00				
<i>Interest other</i>	-		-				
TDS	-		-	<i>TDS 23-24</i>	-	-	-
<i>Loan</i>		50,000.00	50,000.00	<i>Bank Charges</i>	-	10,115.00	10,115.00
<i>Dontion other</i>	-		-				
				<i>Fixed Assets</i>		12,82,024.00	12,82,024.00
				<i>Outstanding Exp (P/y)</i>		-	-
				<i>Loan a/c</i>	-		-
				<u>Closing Balance:</u>			
				<i>Cash at bank</i>	6,801.00	4,48,235.00	4,55,036.00
				<i>Cash In Hand</i>	13,759.00	13,842.00	27,601.00
Total	22,08,061.00	2,27,65,238.00	2,49,73,299.00	Total	22,08,061.00	2,27,65,238.00	2,49,73,299.00

MUKTI NIKETAN BHAGALPUR, KATORIA(BANKA), BIHAR

Sd/- 
(SECRETARY)

Place: BANKA
Date : 27/09/2025



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 31-03-2025

Receipt & Contribution	₹	Annexure - A
<u>Grant in Aid</u>		
NABARD KFW	32,640.00	
NABARD Nala	1,34,550.00	
NABARD Travelling	4,447.00	
Atma	2,55,100.00	
HO Sub-total	4,26,737.00	
<u>Receipt From Activities</u>		
Achar & Bari	54,650.00	
Agarbatti	29,000.00	
Papad	26,500.00	
HO Sub-total	1,10,150.00	
<u>Agri Receipt</u>		
Fruits	1,85,000.00	
Green Vegitable	37,850.00	
Maize	79,500.00	
Masroom	1,05,000.00	
Paddy	45,000.00	
Potato	67,000.00	
HO Sub-total	5,19,350.00	
<u>Rent & Hiring Charges</u>		
SSA Banka		
Bus hiring charges	2,70,000.00	
Guest Room	65,300.00	
Meeting Hall	85,700.00	
HO Sub-total	4,21,000.00	
<u>Programe Income (Eye + Health)</u>		
Fee	17,000.00	
Eye Operation Charges	3,96,500.00	
Optical Charges	15,600.00	
Medicine	18,259.00	
HO Sub-total	4,47,359.00	
Membership Fee & Contribution	26,500.00	
Total	19,51,096.00	

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Administrative Exp	₹	Annexure - B
Honorarium	1,39,800.00	
Guest Exp	27,935.00	
Mobile Exp	4,750.00	
Electricity Exp	29,850.00	
Generator Exp	32,600.00	
Stationary Exp	39,785.00	
Meeting Exp	7,875.00	
Miscellaneous Exp	8,765.00	
Repair & Maintenance	74,346.00	
Training Exp	12,500.00	
Professional fee	25,000.00	
Mandir Exp	1,65,205.00	
Total	5,68,411.00	

Activities & Programme Expenses	₹	Annexure - C
SHG Meeting	17,650.00	
GB Meeting Exp	9,545.00	
Educational Awareness Exp	26,300.00	
National Days Exp	53,470.00	
Sports and Games	7,400.00	
<i>HO Sub-total</i>	<i>1,14,365.00</i>	
<u>Grant Exp</u>		
NABARD KFW	2,67,579.00	
NABARD Nala	1,34,550.00	
NABARD Travelling	4,447.00	
Atma	2,55,100.00	
<i>HO Sub-total</i>	<i>6,61,676.00</i>	
<u>Programme Exp</u>		
Bus exp	48,135.00	
Health Programe Exp (Eye + Health)	4,47,359.00	
<u>Agriculture & Other</u>		
Potato Exp	36,800.00	
Fruits Exp	67,750.00	
Green Vegitable Exp	13,250.00	
Masroom Exp	79,500.00	
Maze Exp	45,650.00	
Paddy Exp	31,500.00	
Papad etc. Exp	73,105.00	
<i>HO Sub-total</i>	<i>8,43,049.00</i>	
Total	16,19,090.00	

MUKTI NIKETAN BHAGALPUR, KATORIA(BANKA), BIHAR

Sd/-

[Signature]



Annexure -G**Fixed Assets Schedule of Units**

<i>Particulars</i>	<i>W.D.V</i> <i>as on</i> <i>01.04.2024</i>	<i>Addition</i>	<i>Total as on</i> <i>31/03/2025</i>	<i>Dep.</i> <i>During the yr</i>	<i>W.D.V</i> <i>as on 31.3.25</i>
B.ED	1,80,18,256.00	10,29,089.00	1,90,47,345.00		1,90,47,345.00
D.EL.ED	55,05,694.00	2,52,935.00	57,58,629.00		57,58,629.00
Pratibha Bhaskar Vidyalay	21,68,363.00		21,68,363.00	-	21,68,363.00
Access to Justice(FCRA)	1,68,716.00	-	1,68,716.00	34,977.00	1,33,739.00
Mission Vatsalya Scheme	13,215.00		13,215.00	-	13,215.00
Total	2,58,74,244.00	12,82,024.00	2,71,56,268.00	34,977.00	2,71,21,291.00

Fixed Assets Schedule of Mukti Niketan

Building	22,15,064.00		22,15,064.00	-	22,15,064.00
Furniture & Fixture					
Plant & Machinery	4,29,004.00	-	4,29,004.00	64,351.00	3,64,653.00
Computer & Accessories	4,301.00		4,301.00	2,581.00	1,720.00
Total	26,48,369.00	0.00	26,48,369.00	66,932.00	25,81,437.00

MUKTI NIKETAN BHAGALPUR, KATORIA(BANKA), BIHAR

Sd/-