

M. Karmhe & Co.

CHARTERED ACCOUNTANTS

Hotel Yatri Niwas (Ground Floor), Hari Kishun Sah Lane, Deoghar-814112 (Jharkhand)

E-mail : manoharkarmhe@yahoo.com., manoharkarmhe@gmail.com, website-www.mkarmheco@icai.org

Phone No. (06432) 240430
Mobile : 9431190294, 9934578585

Ref.

Date.....

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AUDIT REPORT UNDER SECTION 12A(b)
FORM NO-10B
(See rule 17B)

Audit Report under Section 12A(b) of the Income-tax Act, 1961 in the case of Charitable or Religious trust or institution

We have examined the Consolidated Balance Sheet of **PRABHA BHARTI, of CAMPUS-NATIONAL, PUBLIC SCHOOL, COURT ROAD, DEOGHAR (JHARKHAND)** as at 31st March, 2023 along with related Income & Expenditure Account & Receipt & Payment Account for the year ended on that date which are in agreement with the Books of Accounts maintained by the said Society.

We have obtained all the information & explanations which to the best of our knowledge & belief were necessary for the purpose of audit. In our opinion proper books of accounts were have been kept by the head office of the above named Society visited by us so far as appears from our examination of the books of accounts and proper returns adequate for the purpose of audit .

In our opinion and according to the information and explanations given to us, the said accounts gives true and fair view-

- 1) In the case of the Balance sheet of the state of affairs of the above named Society as at 31st March, 2023
- 2) In the case of Income & Expenditure Account of the excess of expenditure over income during the year ended on 31/03/2023

Place- Deoghar

Date- The 30th day of September, 2023

FOR & ON BEHALF OF
M.KARMHE & CO.
CHARTERED ACCOUNTANTS



(M.Karmhe, F.C.A., Proprietor)
Membership No-076624
FRN-007536C
UDIN-23076624BGPZRJ3202

PRABHA BHARTI
NATIONAL, PUBLIC SCHOOL, COURT ROAD, DEOGHAR (JHARKHAND)
FOR THE YEAR ENDED 31ST MARCH, 2023

ANNEXURE

Statement of Particulars

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

	Amount
	Rs p

1. Amount of income of the previous year applied to charitable or religious purpose in India during the year .	Rs. 35,18,764.00
2. Whether the Society has exercised the option under clause (2) of the Explanation to Section 11(1) ? If so the details of the amount of income deemed to have been applied to charitable or religious purpose in India during ht year	NIL
3. Amount of Income accumulated or set apart or finally set apart for application to charitable or religious purposes to the extent it does not exceed 25 per cent of the income derived from property held under Society wholly or in part only for such purpose	NIL
4. Amount of income eligible for exemption under section 11(1)© (Give details)	NIL
5. Amount of income in addition to the amount referred to in item 3 above ,accumulated or set apart for specified purposes under section 11(2)	NIL
6. Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so the details thereof	NIL
7. Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so the details thereof	NIL
8. Whether during the previous year any part of income accumulated or set apart for specified purpose under section 11(2) in any earlier year	
a) has been applied for purpose other than charitable or religious purpose or has ceased to be accumulated or set apart for application there to or	NIL
b) has ceased to remain invested in securities referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii).or	NIL
c) has not been utilized for purposes of which it was accumulated or set apart during the period for which it was to be accumulated or set apart in the year immediately following the expiry thereof ?If so details thereof	NIL

II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

1. Whether any part of income or property of the trust/ Society was lent ,or continues to be lent in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person) ? If so give details of the amount ,rate of interest charged and the nature of security , if any

NIL



2. Whether any land, building or other property of the Society was made or continued to be made available for the use of any such person during the previous year? if so, give details of the property and the amount of rent or compensation charged, if any NIL
3. Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so give details NIL
4. Whether the service of the Society was made available to any such person during the previous year? if so give details thereof together with remuneration, or compensation received, if any NIL
5. Whether any share, securities or other property was purchased by or on behalf of the Society during the previous year from any such person? If so give details thereof together with the consideration paid NIL
6. Whether any share, securities or other property was sold by or on behalf of the Society during the previous year to any such person? If so give details thereof together with the consideration received NIL
7. Whether any income or property of the Society was delivered during the previous year in favour of any such person? If so give details thereof together with the amount of the income or value of property so delivered NIL
8. Whether the income or the property of the Society was used or applied during the previous year for the benefit of any such person in any other manner? If so give details NIL

III. INVESTMENT HELD AT ANY TIME DURING THE PREVIOUS YEAR (S) IN CONCERNS IN WHICH PERSON REFERRED TO IN SECTION 13(3) HAVE SUBSTANTIAL INTEREST

Sl. No	Name & Address of the concern	Whether the concern is a company, number class of share held	Nominal Value of the investment	Income from the investment	Whether the amount in column 4 exceeds 5% of the capital of the concern during the previous year-say yes/No
1	2	3	4	5	6
-----NIL-----					

Place- Deoghar

Date- The 30th day of September, 2022



FOR & ON BEHALF OF
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CHARTERED ACCOUNTANTS

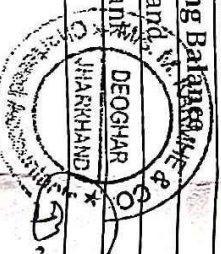
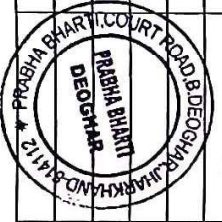
(M. Karmhe, FCA, Proprietor)
Membership No-076624
FRN-007536C
UDIN-23076624BGPZRJ3202

PRABHA BHARTI

CAMPUS NATIONAL PUBLIC SCHOOL, COURT ROAD, DEOGHAR (JHARKHAND)-814112
CONSOLIDATED RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023
1. Project - TARGETED INTERVENTION, DONOR AGENCY- JHARKHAND STATE AIDS CONTROL SOCIETY, RANCHI

Receipts		Payments		Amount
To Opening Balance	Amount	By Current payment		Amount
Cash In Hand	184.90	Kriti Kumari	86,280.00	
Cash At Bank	713,788.10	Chitralekhha Sinha	51,750.00	
To Grant In Aid		Deepak kumar	74,700.00	
Amount received dated 12/04/2022		Dr. Nizamuddin	171,000.00	
2022-23	930,645.00	Manoj Kumar	33,000.00	
To Dues Received from JSACS for the year		Pes Salary	296,700.00	
2019 -20 and 2020-21dt- 22/11/22	472,702.00	Vikash kr Rana	31,000.00	
		Pranu Singh	137,850.00	
		Rajeiv Ranjan	53,150.00	
Bank Interest on S/B Bank A/C	20,772.00	Ramkishore (Office rent)	48,000.00	
		Mira Kumari	51,750.00	
		Vijay Kumar	37,250.00	
		Tannmay Choudhary	60,650.00	
		Vikash Sinha (Lab Technician)	23,520.00	1,156,600.00
		By outstanding Payment		
		Niranjan Kumar Tiwari	20,000.00	
		Pes Salary	326,350.00	
		Rakesh Kumar	37,100.00	
		Sonamati Hansda	16,000.00	
		Uday Shankar Pandey	29,550.00	
		Ramkishore (Office rent)	48,000.00	
		Mira Kumari	52,875.00	
		Chitralekhha Sinha	78,625.00	
		Deepak kumar	110,240.00	
		Manoj Kumar	31,750.00	
		Pranu Singh	87,817.00	
		Md. Nizamuddin	143,000.00	981,307.00
		To Closing Balance		
		Cash In Hand	184.90	
		Cash at Bank	0.10	185.00
Sub Total (1)	2,138,092.00			2,138,092.00

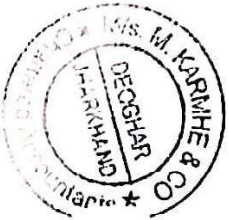
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Sub Total (4)			217,040.00						
5. F.C PROGRAMME - PROJECT - AWARENES ON PRI TRAINING, DONOR AGENCY- CREVA, NEW DELHI									
To Opening Balance									
Cash in hand									
Balance with Bank									
PNB, Deoghar A/C-4109000100034129			1,860.00						1,860.00
Sub Total (5)			1,860.00						1,860.00
6. PRABHA BHARTI F.C. MOTHER ACCOUNT									
To Opening Balance									
Cash in hand			762.00						35.4
Balance with Bank			6653.39						
PNB, Deoghar A/C-4109000100034129			7415.39						762.00
To Interest on S/B Bank A/C									6,849.99
Sub Total (6)			7647.39						7,611.99
GRAND TOTAL			2,724,656.79						2,724,656.79

Place- Deoghar
Date- The 30th day of September, 2023

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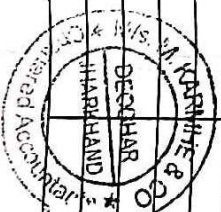
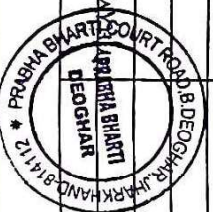
For & On Behalf of
M. Karmhe & Co
Chartered Accountants
(M. Karmhe, FCA, Proprietor)
Membership No-076624
PAN- ADRPK9632N

PRABHA BHARTI

CAMPUS NATIONAL PUBLIC SCHOOL, COURT ROAD, DEOGHAR (JHARKHAND)-814112
 CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

1. Project - TARGETED INTERVENTION, DONOR AGENCY- JHARKHAND STATE AIDS CONTROL SOCIETY, RANCHI

EXPENDITURE	Amount	Amount	INCOME	Amount	Amount
To, Advocacy Activities	10,000.00				
AMC	6,000.00		By Bank Interest		20,772.00
Community Events	20,000.00		Grant In AIDS		
Crisis Response	12,000.00		2022-23	930,645.00	930,645.00
Catchment Area Activities	36,000.00				
Consumable for Community based	6,000.00				
Demand Generation Acti	18,000.00		Grant Receivable from JSACS		1,129,275.00
DIC Level Meeting	7,200.00				
Documentation Cost for BCC	4,000.00				
Dr. PPP	225,000.00				
Health Camp	5,000.00				
Honorarium to Pes	432,000.00				
Honorarium to PD	40,000.00				
IEC Kiosk	5,000.00				
Insurance to Staff (PMSBY)	3,000.00				
Meeting with Stakeholder	6,000.00				
Mid Media Camp	24,000.00				
office Exp	60,000.00				
Population Size Estimation	5,670.00				
Syphilis Test	29,100.00				
Recruitment Cost	5,000.00				
Rent of office cum DIC	96,000.00				
Review meeting	6,000.00				
Salary Counselor	134,000.00				
Salary M&E Cum Accountant	142,000.00				
Salary ORW	270,000.00				
Salary Part time Orw	120,000.00				
Salary Programme Manager	178,000.00				
Travel cost for Admin	8,400.00				
Travel Cost for Navigator to PLHIV	2,400.00				
Travel cost for part time orw	12,000.00				
Travel for counselor	9,900.00				



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L1461 JUF. M&E Lum Accountant	5,400.00					
Travel for ORW	40,500.00					
Travel for Pes	64,800.00					
Travel for Programme Manager	11,550.00	2,059,920.00				
Surplus (Excess of Income over Exp.		20,772.00				
Sub Total (1)		2,080,692.00				2,080,692.00
2. PROJECT SWADHAR GREN, DONOR- MINISTRY OF WOMEN AND CHILD DEVELOPMENT, RANCHI						
To Administration and Management						
Superintendent	144,000.00					
Counselor	120,000.00				Grant Receivable from (MWCD)	1,240,900.00
Office Assistant	96,000.00					
Medical Doctor	72,000.00					
Guard	60,000.00					
Watchman	60,000.00	552,000.00				
Other Recurring Cost						
Expenditure for fooding	283,400.00					
Clothing	30,200.00					
Medicine	51,500.00					
Pocket Money	18,800.00					
Recreational Activities	12,000.00					
Office Contingency	50,000.00					
Rent	216,000.00	661,900.00				
Vocational Training	27,000.00	27,000.00				
Sub Total (2)		1,240,900.00				1,240,900.00
3. PRABHA BHARTI MOTHER ACCOUNT						
To Women Empowerment & SHG	2,320.00					
To Bal Mela & Libarary support	2,850.00				By Contribution from Member	
To Child Marriage Act legal Training	3,950.00				By Donation from Public	76,940.00
To Counselling	2,350.00					120,000.00
To Celebration of Women Day	4,120.00				By Excess of expenditure over	
To Agriculture & Livelihood Prog	2,750.00				income during the year	524.00
To Office Rent	42,000.00					
To Office Contingencies	2,600.00	62,940.00				
To Capacity Building of Volunteers		120,000.00				
To Audit Fee (2021-22)		14,000.00				
To Depreciation on F/Assets		524.00				
Sub Total (3)		197,464.00				197,464.00

PRABHA BHARTI COURT ROOM, B.D. DEOGHAR, JHARKHAND
DEOGHAR

M/s. M. M. RAMHE & CO.
DEOGHAR
JHARKHAND
Chartered Accountants

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4. PRABHA BHARTI F.C. MOTHER ACCOUNT

To Bank Charge	35.40	By Interest on S/B Bank A/C	232.00
To Depreciation on F/Assets	1,462.00	By Excess of expenditure over income during the year	1,265.40
Sub Total (4)	1,497.40		1,497.40
GRAND TOTAL	3,520,553.40		3,520,553.40

Place- Deoghar

Date- The 30th day of September, 2023

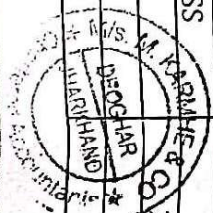
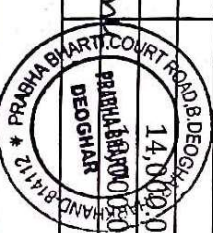
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For & On Behalf of
 M. Karmhe & Co
 Chartered Accountants
 (M. Karmhe, FCA, Proprietor)
 Membership No-076624
 PAN- ADRPK9632N

PRABHA BHARTI
CAMPUS NATIONAL PUBLIC SCHOOL COURT ROAD B. DEOGHAR
CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH, 2023

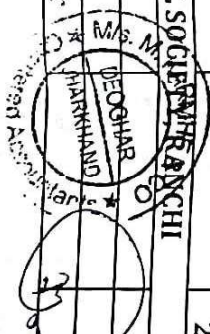
1. PRABHA BHARTI MOTHER ACCOUNT F.C.		2. PRABHA BHARTI NON F.C. MOTHER A/C		
GENERAL FUND	Amount	Amount	ASSETS & PROPERTIES	Amount
As per last B/Sheet	19,560.39	-	FIXED ASSETS	
Less:- Deficit C/YR	1,265.40	18,294.99	MOTOR CYCLE	
			Opening WDV	3,775.00
			Less: Depreciation C/Yr	567.00
			COMPUTER	3208.00
			Opening WDV	1.00
			Less: Depreciation C/Yr	-
			DIGITAL CAMERA	1.00
			Opening WDV	1,160.00
			Less: Depreciation C/Yr	174.00
			FURNITURE	986.00
			Opening WDV	5,016.00
			Less: Depreciation C/Yr	502.00
			BASIC FURNITURE	4,514.00
			Opening WDV	2,193.00
			Less: Depreciation C/Yr	219.00
			Cash in hand	762.00
			Balance with Bank	6,849.99
			PNB, Deoghar (S/B-410900034129)	7,611.99
TOTAL		18,294.99	TOTAL	18,294.99
GENERAL FUND			FIXED ASSETS	
As per last B/Sheet	(46,850.00)		COMPUTER	
Less:- Deficit C/YR	524.00	46,326.00	Opening WDV	1.00
			Less: Depreciation C/Yr	-
LOAN & ADVANCES			FURNITURE	
As per last B/Sheet	224,726.00		Opening WDV	481.00
	93,700.00	131,026.00	Less: Depreciation C/Yr	48.00
CURRENT LIABILITIES			OFFICE FURNITURE- IGSSS	
Audit Fee (2022-23)		14,000.00	Opening WDV	2,293.00
Honorarium to Field Supervisor	KU. Pr...	14,000.00	Less: Depreciation C/Yr	229.00
			PADESTAL FAN	
				2,064.00



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				Opening WDV	290.00		261.00
				Less: Depreciation C/Yr	29.00		
				SCANNER			
				Opening WDV	468.00		
				Less: Depreciation C/Yr	100.00		368.00
				DIGITAL CAMERA			
				Opening WDV	785.00		
				Less: Depreciation C/Yr	118.00		667.00
				Amount Receivable from			
				Dist Welfare, Deoghar			185,458.00
				CASH & BANK BALANCE			
				Cash in hand	100.00		
				Balance with Bank	20,000.00		20,100.00
				BOB, Deoghar A/C-26450100000459			
TOTAL		209,352.00	TOTAL				209,352.00
3. Project- AWARENESS ON PRI TRAINING, DONOR AGENCY- CREA, NEW DELHI							
GENERAL FUND							
As per last B/Sheet		1,860.00		CASH & BANK BALANCE			
				Cash in hand			1,860.00
				Bal with Bank			
				PNB, Deoghar (S/B-410900034129)			
TOTAL		1,860.00	TOTAL				1,860.00
4. PROJECT- CRECHE CENTRE, DONOR AGENCY- CENTRAL, SOCIAL WELFARE BOARD, NEW DELHI							
GENERAL FUND							
Add: Net Surplus during C/Yr		649	(1,298.00)	Grant Receivable from Central			
Opening Balance As per last B/Sheet			18,232,231.90	Social Welfare Board, New Delhi			
OUTSTANDING HONORARIUM				As per last B/Sheet			26,336,261.50
				Cash in hand	4,176.00		
Sevika (S)				State Bank of India C/A No. 651535	15,897.80		20,073.80
2016-17		6,767,699.40	6,767,699.40				
Sevika (J)							
2016-17		846,000.00	846,000.00				
Loan & Advance (FY.2016-17)		536,702.00					
Less: Loan payment P/Yr		25,000.00	511,702.00				
TOTAL			26,356,335.30	TOTAL			26,356,335.30
5. Project - TARGETED INTERVENTION, DONOR AGENCY- JHARKHAND STATE AIDS CONTROL SOCIETY, RAJNCHI							
Opening Balance				Loan from Society			
As per last B/Sheet		7,566.00		As per last B/Sheet			
Add: Net Surplus during C/Yr		20,772.00	28,338.00	Add: purchase of Refrigerator			10,300.00

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Fixed Asset Fund			Current Assets		
(As per last A/C) B/F			IY 2017-18		1,670.00
Add: Refrigerator			IY 2018-19 (After Adjustment of D)	67,011.00	67,011.00
Current Liabilities		10,000.00			
As per last B/Sheet	1,620,718.00		Receivable for 2020-21	264,920.00	
Less: Payment for P/Yr	981,307.00		Less: Received C/Yr	232,602.00	32,318.00
	639,411.00		Receivable for 2021-22		340,310.00
Add: Outstanding for the current	903,320.00	1,542,731.00	Receivable for 2022-23		1,129,275.00
			Cash & Bank Balance		
			Cash in Hand	184.90	
			Balance with Bank	0.10	185.00
TOTAL		1,581,069.00	TOTAL		1,581,069.00

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Project : SWADHAR GHEH, DONOR- MINISTRY OF WOMEN & CHILD DEVELOPMENT, RANCHI

BALANCE SHEET as at 31st March 2023

FUND & LIABILITIES		Amount (Rs)	ASSETS & PROPERTIES		Amount (Rs)	Amount (Rs)
Opening Balance			Loan from Society			
As per last B/Sheet			As per last B/Sheet			
Add: Net Surplus during C/Yr			Current Assets			
CURRENT LIABILITIES						
2020-21	99,456.00	99,456.00				
2021-22	1,126,800.00	1,126,800.00				
2022-23	1,067,189.66	1,067,189.66				
			Receivable for 2020-21			752,237.00
Less: Honorarium P/Yr			Receivable for 2021-22			1,336,800.00
2022-23			Receivable for 2022-23			1,240,900.00
Less: Honorarium P/Yr						
LOAN & ADVANCES 2020-21		652,781.00	Cash & Bank Balance			
LOAN & ADVANCES 2021-22		210,000.00	Cash in Hand		91.00	
LOAN & ADVANCES 20202-23		251,000.00	Balance with Bank		77,198.66	77,289.66
TOTAL		3,407,226.66	Indian Bank, Ranchi-A/C- 6131021609			
GRAND TOTAL		31,574,137.95	TOTAL			3,407,226.66
						31,574,137.95

Place- Deoghar

Date- The 30th day of September, 2023

Ku. Panu



For & On Behalf of
 M. Karmhe & Co
 Chartered Accountants
 (M. Karmhe, FCA, Proprietor)
 Membership No-076624
 PAN- ADRPK9632N