

**CONSOLIDATED AUDIT REPORT
(2018-19)**

**BHARTIYA JAN UTTAN PARISAD
QUAMRUDDINGANJ, BIHARSHARIF
NALANDA, BIHAR-803101**

S K KANTH & ASSOCIATES

CHARTERED ACCOUNTANTS

**FIRST FLOOR, BOMBAY DYEING BUILDING
KANKARBAGH, COLONY MORE, PATNA-20**

AUDITOR'S REPORT

1. We have examined the Consolidated Balance Sheet as at 31st March, 2019 and the Income & Expenditure & Receipt & Payment Account for the period ended on that date, attached herewith, of BHARTIYA JAN UTTHAN PARISHAD, QUAMRUDDINGANJ, BIHAR SHARIF, NALANDA, BIHAR. We certify that the Balance Sheet and Income & Expenditure & Receipts and payments Account are in agreement with the books of accounts as produced before us.
2. These financial statements are the responsibility of the management and our responsibility is to express an opinion on these financial statements based on our audit.
3. We conducted our audit in accordance with Accounting Standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test checking basis evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well evaluating the overall financial statements presentation; we believe that audit provides a reasonable basis for our opinion.
4. Subject to above and Notes to Accounts enclosed herewith, we report that
 - (A) We have obtained all the information and explanations, which, to the best of our knowledge and belief were necessary for the purposes of the audit.
 - (B) In our opinion, proper books of account have been kept by the institution so far as appears from our examination of the books.
 - (C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes to accounts, if any, give true and fair view:
 - (i) In the case of Balance Sheet, of the state of the affairs of the institutions as at 31st March, 2019 and
 - (ii) In the case of the Income & Expenditure of Surplus and Receipts and payments Account of the institutions for the period ended on that date.

Place : Patna
Dated : 24.06.2019



For S K Kanth & Associates
Chartered Accountants
Sandeep Kumar Kanth
(Sandeep Kumar Kanth)
Partner
M. No. -408838
FRN-021742C

BHARTIYA JAN UTHAN PRASAD
QUAMRUDDINGANJ, BIHAR SHARIF, NALANDA , BIHAR

Annexure-C

SIGNIFICANT ACCOUNTING POLICY AND NOTES TO ACCOUNTS AS ON
31ST MARCH, 2019

1. Financial statements have been prepared under historical cost convention in accordance with generally accepted accounting principle as applicable to this organisation .
2. Verification of cash balance, stock of consumables and Fixed Assets are done by management of the Organization.
3. Fixed Assets are stated at their written down value.
4. Depreciation on fixed assets has been calculated on the written down value method as per the rates prescribed by the Income Tax Act .
5. Third parties balances are subject to confirmation.
6. We have formed their opinion on the basis and to the extent of information made available to us.
7. Mercantile basis of accounting is followed.
8. Program execution was not physically verified by us.



QUAMRUDDINGANJ: BIHAR SHARIF: Nalanda- 803101
CONSOLIDATED BALANCESHEET As on 31st March, 201

Place: PATNA
Date : 24.06.2019

For: Bhartiya Jan Uththan Parishad
Abhishek Bhartiya
General Secretary
Bhartiya Jan Uththan Parishad
Quamruddinganj, Bihar Sharif
Nalanda-803101 (Bihar)

As per our report of even date
For S K Kanth & Associates
CHARTERED ACCOUNTANTS

Sandeep Kumar Kanth

[SANDEEP KUMAR KANTH]
Proprietor
Membership No. 408838

BHARTIYA JAN UTTAHAN PARISHAD
QUAMRUDDINGANI, BIHAR SHARIF, NALANDA (BIHAR)
(CONSOLIDATED) INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019

EXPENDITURE		AMOUNT(RS)	INCOME		AMOUNT(RS)
To Administrative Expenses :					
Salary A/C	2,58,800.00		By Grant In Aid Received		
Advertisement & Publicity	7,500.00		Bachpan Project (SKN)	27,52,521.71	
Program Management & Support	12,556.00		RMI Community Empowerment(Inception Phase)	6,17,750.20	
Staff Review Meeting & Executive Comm.Me	21,074.00		Children Home(Nalanda)	28,24,743.00	
Travell/Local Conveyance	55,979.00		Vihan Project, Gaya (Plan India)	10,48,765.00	
Printing & Stationary	29,008.00		Pahel	11,36,841.00	83,80,620.91
Bank Charges	1,274.44				
Office Rent	1,44,000.00		Interest from Bank		
Electricity Expenses	6,376.00		Targeted Intervention Program	583.00	
Vehicle Repair & Maintenance	25,358.00		Pahel	12,085.00	
Newspaper & Periodicals	5,187.00		Childrens Home(Nalanda)	5,021.00	
Postage & Courier	433.00		RMI Community Empowerment(Implementation Phase)	52.00	
Telephone, Fax & Internet	6,292.00		RMI Community Empowerment(Inception Phase)	1,624.00	
Audit Fee	50,000.00		Bachpan Project, SKN	26,653.00	
Computer reapiir and maintenance	18,332.00		Vihan Project, Gaya	1,092.00	
Generator Running Expenses	10,194.00		DITC	456.00	47,566.00
Provedent Fund	2,926.00				
General repair & maintenance	47,604.00	7,02,893.44	Vihan Project NGO Contribution	3,200.00	46,469.00
			Argham NGO Contribution	43,269.00	
Local Contribution in projects from HO					
Account					
Vihan Project	3,200.00		Training & Capacity Building Centre		
Argham Project	43,269.00		Tuition / Capacity Building Fee receipts	21,40,000.00	21,40,000.00
Bachpan Project, SKN, Netherland	44,122.00	90,591.00			
Expenses under Project					
RMI Community Empowerment(Implementat	1,30,146.00				
RMI Community Empowerment(Inception Pl	6,06,681.00				
Training & Capacity Building Centre	18,89,436.26				
Bachpan Project, SKN	28,18,911.58				
Targeted Intervention Program	18,37,859.96				
Argham (Reviving Defunct Toilet)	3,43,606.88				
Vihan Project	9,72,530.98				
Pahel	9,56,268.70				
Childrens Home (Nalanda)	31,43,625.73	1,26,99,067.09			
Unused Grant transferred to BS					
Pahel(Women Leading Change)	1,92,657.30				
Mobility India	66.00				
Bachpan Project	9,47,413.41	11,40,136.71			

Grant In Aid (Receivable)					
Targetted Intervention Program	18,37,276.96				
RMI Community Empowerment(Implementation Phase)	1,28,039.00				19,65,315.96

CHARTERED ACCOUNTANTS

S K KANTHA



Excess of Income Over Expenditure

3,78,498.02

Total 1,50,11,186.26

Total 1,50,11,186.26

For, Bhartiya Jan Utthan Parishad

Abhishek Bhartiya
Abhishek Bhartiya
General Secretary
Bhartiya Jan Utthan Parishad
Quamruddinganj, Bihar Sharif
Nalanda-803101 (Bihar)



As per our report of even date

For S K Kanth & Associates
CHARTERED ACCOUNTANTS

Sandeep Kumar Kanth

[SANDEEP KUMAR KANTH]
Proprietor
Membership No. 408838

Place: PATNA
DATE :24.06.2019

BHARTIYA JAN UTTHAN PARISHAD
QUAMRUDDINGANJ, BIHAR SHARIF, NALANDA- 803101 (BIHAR)

(CONSOLIDATED) RECEIPT & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

RECEIPTS:		Rs.		P.		PAYMENTS:		Rs.		P.	
To, <u>Opening Balance</u>		As per last account (As per Annexure G)		By		Payment of old Liabilities					
Cash in hand		13,492.05		Bachpan Project, SKN		4,96,278.00					
Cash at bank		14,02,317.90		Targetted Intervention Project		3,06,645.00					
				DITC							
				<u>Administrative Expenses</u>							
				Salary A/C		2,58,800.00					
				Advertisement & Publicity		7,500.00					
				Program Management & Support		12,556.00					
				Staff Review Meeting & Executive Comm. Meeting		21,074.00					
				Travel/Local Conveyance		55,979.00					
				Printing & Stationary		29,008.00					
				Bank Charges		1,274.44					
				Office Rent		1,26,000.00					
				Electricity Expenses		6,376.00					
				Vehicle Repair & Maintenance		25,358.00					
				Newspaper & Periodicals		5,187.00					
				Postage & Courier		433.00					
				Telephone, Fax & Internet		6,292.00					
				Audit Fee		50,000.00					
				Computer repair and maintenance		18,332.00					
				Generator Running Expenses		10,194.00					
				Provident Fund		2,926.00					
				General repair & maintenance		47,604.00					
							</				

" Loan & Advance Adjustment (Arghyam Project)
 " **Loan and advance TI Project**
 Indu Devi
 Vijay Kumar Singh
 BJUP Main

23,657.00
 49,500.00
 45,000.00
 16,500.00

23,657.00
 " " " " " "

Bachpan Project
 Battery
Loan Repayment
 Indu Devi
Loan & Advances

24,000.00
 8,000.00
 8,000.00

(Schedule-F)(17500+1439)

18,939.00
 18,939.00

Closing Balance

As Per Annexur-G

Cash in Hand

Cash at Bank

1,54,922.07
 14,03,653.45
 15,58,575.52

TOTAL RS.

1,38,56,458.39

TOTAL RS.

1,38,56,458.39

Place: PATNA
 Date : 24.06.2019

For, Bhartiya Jan Uthhan Parishad

Abhishek Bhartiya

General Secretary

Bhartiya Jan Uthhan Parishad
 Quamruddingani, Bihar Sharif
 Nalanda-803101 (Bihar)



As per our report of even date
 For S K Kanth & Associates
 CHARTERED ACCOUNTANTS
 [SANDEEP KUMAR KANTH]
 Proprietor
 Membership No. 408838

BHARTIYA JAN UTTIHAN PARISHAD
QUAMRUDDINGANU, BIHAR SHARIF, NALANDA, 803101, BIHAR
Schedule of Outstanding Liability For The Year 2018-19

Annexure-A

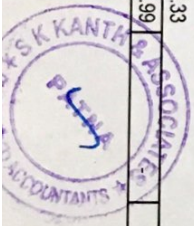
Sr. No.	Project	Opening Balance	Addition During The Year	Paid During The Year	Liabilities Written Back	Closing Balance
1	Child Labour Project Society, Nalanda	4,63,037.00	-	-	-	4,63,037.00
2	Child Labour Project Society, Bhagalpur	12,70,285.00	-	-	-	12,70,285.00
3	Total Sanitation Campaign	-	-	-	-	-
4	Family Counseling Centre	3,90,770.60	-	-	-	3,90,770.60
5	Training & Capacity Building Centre	3,06,645.00	1,71,500.00	3,06,645.00	-	1,71,500.00
6	Kalazar Elimination Programme	1,51,000.00	-	-	-	1,51,000.00
7	Targeted Intervention Program (New)	11,48,293.93	18,37,859.96	4,96,278.00	-	24,89,875.89
8	Finish Society	2,36,000.00	-	-	-	2,36,000.00
9	Chindren Home Project	81,996.00	-	-	-	81,996.00
10	Bachpan Project	-	-	-	-	-
11	RMI Community Empowerment(Implementation Phase)	-	1,18,166.00	-	-	1,18,166.00
12	Vihhan Project	5,000.00	-	-	-	5,000.00
13						
	Total Rs.	40,53,027.53	20,09,359.96	8,02,923.00		53,77,630.49



BHARTIYA JAN UTTIHAN PARISHAD
QUAMRUDDINGANU, BIHAR SHARIF, NALANDA, 803101, BIHAR
Schedule of Fixed Assets For The Year 2018-19

Annexure-B

Sr. No.	Particulars of Assets	Value As on 1st April, 2018		Addition During the Year	Total	Writtenoff	Depreciation	During the year As on 31st March, 2019	
1	Land	1,56,350.00			1,56,350.00			1,56,350.00	
2	Building	4,94,504.65			4,94,504.65		49,450.47	4,45,054.19	
3	Furniture & Fixture	6,89,742.86			6,89,742.86		68,974.29	6,20,768.57	
4	Ceasafire Equipment	12,377.70			12,377.70		1,237.77	11,139.93	
5	Television	23,124.25			23,124.25		3,468.64	19,655.61	
6	Fan	45,596.86			45,596.86		6,839.53	38,757.33	
7	Sewing Machine	9,077.78			9,077.78		1,361.67	7,716.11	
8	Tools & Equipment	15,816.22			15,816.22		2,372.43	13,443.79	
9	Motorcycle & Moped	1,12,405.84		67,013.00	1,79,418.84		26,912.83	1,52,506.02	
10	Library Books	65,079.10			65,079.10		9,761.86	55,317.23	
11	Typewriter	2,196.45			2,196.45		329.47	1,866.99	
12	Computer Set/ Laptop	1,00,662.94			1,00,662.94		40,265.18	60,397.77	
13	Bycycle	610.44			610.44		91.57	518.87	
14	Slide projector	10,295.76			10,295.76		1,544.36	8,751.39	
15	Generator	8,736.40			8,736.40		1,310.46	7,425.94	
16	DIC Equipment	5,449.81			5,449.81		817.47	4,632.34	
17	Diesel Pump Set	1,377.14			1,377.14		206.57	1,170.57	
18	Training Camp materials	3,835.29			3,835.29		575.29	3,260.00	
19	Medical equipment	8,841.66			8,841.66		1,326.25	7,515.41	
20	Inverter with Battery	1,11,768.61		24,000.00	1,35,768.61		20,366.29	1,15,403.32	
21	Audio Visuals & other equipment	4,191.97			4,191.97		628.80	3,563.17	
22	Digital camera	42,564.18			42,564.18		6,384.63	36,179.55	
23	CCTV Camera	31,407.08			31,407.08		4,711.06	26,696.01	
24	Air Condition Set	19,373.85			19,373.85		2,906.08	16,467.78	
25	Bench Cum Desk	23,776.93			23,776.93		2,377.69	21,399.23	
26	Bed, Mattress, Linen, Chowki Etc	1,06,429.40			1,06,429.40		10,642.94	95,786.46	
27	Kitchen & Drinking Water Equipment	54,479.73			54,479.73		8,171.96	46,307.77	
28	Office Equipment	12,063.45		30,000.00	42,063.45		6,309.52	35,753.93	
29	Patient Care Equipment, Stabilizer etc	48,135.81			48,135.81		7,220.37	40,915.43	
30	Machinery & Equipment	2,70,233.43			2,70,233.43		40,535.01	2,29,698.41	
31	Ambulance (Miva)	74,594.55			74,594.55		11,189.18	63,405.36	
32	On line UPS	53,244.64			53,244.64		7,986.70	45,257.94	
33	GPS & Water level indicator	18,546.88			18,546.88		2,782.03	15,764.85	
34	Tally Software ERP-9	4,000.00			4,000.00		2,400.00	1,600.00	
35	Health Equipments from Mobility India	1,68,117.33			1,68,117.33		25,217.60	1,42,899.73	
	TOTAL RS.	28,09,008.99	1,21,013.00		29,30,021.99		3,76,674.96	25,53,347.03	



BHARTIYA JAN UTTAHAN PARISHAD
QUAMRUDDINGANJ, BIHAR SHARIF, NALANDA, 803101, BIHAR
Grant In Aid (Receivable) For The Year 2018-19

Annexure-E

Sr. No.	Project	Opening Balance	Addition During The Year	Adjustment through Book Entry	Received During The Year	Grant written off	Closing Balance
1	Targeted Intervention Program	11,81,550.93	18,37,276.96	-	3,93,150.00	-	26,25,677.89
2	Family Counseling Centre	12,81,932.74	-	-	-	-	12,81,932.74
3	Child Labour Project Society, Nalanda	6,53,972.00	-	-	-	-	6,53,972.00
4	Child Labour Project Society, Bhagalpur	15,92,777.65	-	-	-	-	15,92,777.65
5	Total Sanitation Campaign	25,471.00	-	-	-	-	25,471.00
6	Central Social Welfare Board (AGP)	5,000.00	-	-	-	-	5,000.00
7	RMI Community Empowerment(Implementation Phase)	-	1,28,039.00	-	-	-	1,28,039.00
8	Kalazar Elimination Project	2,47,000.00	-	-	-	-	2,47,000.00
9	Vihan	25,074.00	-	-	-	-	25,074.00
10	Finish Society	2,36,000.00	-	-	-	-	2,36,000.00
11	Akshay Project	13,400.00	-	-	-	-	13,400.00
		52,62,178.32	19,65,315.96	-	3,93,150.00	-	68,34,344.28

Loan & Advances	OB	Addition	Recovery	Adjustment/Write off	Annexure-F CB
Kapildeo Prasad	18,140.00	-	-	18,140.00	-
Tarun Kumar	5,517.00	-	-	5,517.00	-
Mr. Abhishek Bhartiya	-	1,439.00	-	-	1,439.00
Mr. Raushan Kumar	-	17,500.00	-	-	17,500.00
	23,657.00	18,939.00	-	23,657.00	18,939.00



Cash & Bank Balances forming part of Statements of Account for the year ended on 31st March 2019

Cash & Bank Balances forming part of Statements of Account for the year ended on 31st March 2010

CLOSING BALANCE AS ON 31.03.2019			
	Cash	Bank	
	32365.37	1,74,789.93	
	0.00	203249.30	
	117235.50	7416.73	
	0.00	3359.00	
	0.00	1,153.26	
	474.00	904.00	
	810.00	0.00	
	0.00	5,422.30	
	397.70	367.50	
	2.50	0.00	
	0.00	0.00	
	66.00	0.00	
	0.00	80,649.02	
	3,571.00	9,26,342.41	
	1,54,922.07	14,03,653.45	

BJUP (MAIN BANK ACCOUNTS)

1,868.13
5,657.00
2,332.00
2,436.00
3640.80
149907.00
2959.00
5000.00
1000.00
1,74,789.93

