

**AUDIT REPORT
(FY- 2019-20)**

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



**AUDITOR: S K KANTH & ASSOCIATES
CHARTERED ACCOUNTANTS**

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

MOBILE NO.:- 9308056291

EMAIL ID:- casandeenkanth@gmail.com

S K KANTH & ASSOCIATES

Chartered Accountants

BOMBAY DYEING BUILDING
FIRST FLOOR, KANKARBAGH COONY MORE
PATNA-800020, Mobile No. - 9308056291

AUDITOR'S REPORT

1. We have examined the Consolidated Balance Sheet as at 31st March, 2020 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. Program execution was not physically verified by us.
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, 2020 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 : 29.12.2020



For S K Kanth & Associates
Chartered Accountants
Sandeep K Kanth
(Sandeep Kumar Kanth)
Partner

M. No. -408838
FRN-021742C

UDIN- 20408838AAAAJT7011

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

SIGNIFICANT ACCOUNTING POLICY AND NOTES TO ACCOUNTS AS ON
31ST MARCH, 2020

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.



BHARTIYA JAN UTTAM PARISHAD
QUAMRUDDINGANU, BIHAR SHARIF, NALANDA (BIHAR)
(CONSOLIDATED) INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

EXPENDITURE	AMOUNT(RS)	INCOME	AMOUNT(RS)
To Administrative Expenses :		Grant In Aid Received	
Salary AC	2,64,300.00	Bachpan Project (SKN)	28,02,786.99
Advertisement & Publicity	9,240.00	RMI Community Empowerment	11,51,615.01
Program Management & Support	54,452.00	Children Home(Nalanda)	28,59,217.00
Staff Review Meeting & Executive Comm Mtg	22,808.00	Vihan Project, Gaya (Plan India)	8,29,574.00
Travel/Local Conveyance	22,235.00	Saving the Childhood Project	16,63,068.00
Printing & Stationary	26,907.00	Targeted Intervention Program	18,54,800.00
Bank Charges	218.14	Bachapan-APPI	46,90,000.00
Freight & Cartage	11,450.00	BJSAM-PMU	2,53,85,642.00
Miscellaneous Expenses	9,983.00	BJSAM-PMU (Grants In Kind)	73,585.00
Office Rent	78,500.00	Interest from Bank	
Electricity Expenses	19,677.00	Targeted Intervention Program	5,443.00
Vehicle Repair & Maintenance	27,735.00	Childrens Home(Nalanda)	3,702.00
Newspaper & Periodicals	4,821.00	RMI Community Empowerment	8,956.00
Postage & Courier	215.00	Bachpan Project, SKN	31,647.00
Telephone, Fax & Internet	2,434.00	BJSAM-PMU	88,854.00
Audit Fee	57,525.00	BJSAM-PMU-Partners Bank	38,382.00
Computer repair and maintenance	5,450.00	Saving the Childhood Project	11,603.00
Expenses against project	19,270.00	Bachapan-APPI	59,537.00
Generator Running Expenses	59,481.98	Vihan Project, Gaya	919.00
Provident Fund	32,294.00	DITC	1,031.00
General repair & maintenance	52,274.75		2,50,074.00
Local Contribution in projects from HQ	7,81,230.87		
Account		Training & Capacity Building Centre	
Bachpan Project, SKN, Netherland	98,083.00	Tuition / Capacity Building Fee receipts	15,58,500.00
Pahal	1,096.00	Donation & Subscription	8,31,710.00
Expenses under Project		Bank interest	4,255.00
RMI Community Empowerment	7,27,890.00	Income Tax Refund	8,960.00
Training & Capacity Building Centre	25,10,940.98	Organisation Contribution/Donation (Children Home)	3,10,583.00
Saving the Childhood Project	5,47,028.00		11,55,508.00
Bachapan-APPI	8,37,078.00		
BJSAM-PMU	1,54,49,637.70	Bachpan Project(Local Contribution)	98,083.00
Bachpan Project, SKN	27,95,676.49	Pahal(Local Contribution)	1,096.00
Targeted Intervention Program	18,29,871.00	Unutilised Grant (Transfer from Balance Sheet)	
Vihan Project	10,07,731.00	Panel(Women Leading Change)	1,92,657.30
Childrens Home (Nalanda)	31,05,832.00	Mobility India	66.00
Grant In Aid Receivable (written Off)		Bachpan Project	9,47,413.41
Capital Expenditure Transferred to Capital Fund	5,26,871.00	Fund from ASK RMI transferred to RMI Community Empowerment	2,055.00
Unutilised Grant transferred to BS		Ti	9.00
Saving the Childhood Project	11,27,643.00	Grant In Aid (Receivable)	
RMI Community Empowerment	3,01,126.01	Vihan Project	1,77,238.00
Bachapan-APPI	39,12,459.00	Excess of Expenditure over Income	6,86,406.14
BJSAM-PMU	99,87,940.30		
Childrens Home (Nalanda)	67,670.00		
Targeted Intervention Program	30,372.00		
Bachapan Project	38,757.50		
	1,54,65,967.81		
Total	4,63,61,457.85	Total	4,63,61,457.85

As per our report of even date

For S K Kanth & Associates
CHARTERED ACCOUNTANTS



For, Bhartiya Jan Utthan Parishad

Abhishek Bhartiya
 General Secretary

[SANDEEP KUMAR KANTH]
 Proprietor
 Membership No. 408838

Annexure-A

BHARTIYA JAN UTTHAN PARISHAD
QUAMRUDDINGANJ, BIHAR SHARIF, NALANDA, 803101, BIHAR
Schedule of Outstanding Liability For The Year 2019-20

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	BJSAM (RMI)	-	1,30,207.00	-	-	1,30,207.00
4	Family Counseling Centre	3,90,770.60	-	-	-	3,90,770.60
5	Training & Capacity Building Centre	1,71,500.00	9,26,853.00	-	-	10,98,353.00
6	Kalazar Elimination Programme	1,51,000.00	-	-	-	1,51,000.00
7	Targeted Intervention Program (New)	24,89,875.89	12,000.00	9,27,003.00	-	15,74,872.89
8	Finish Society	2,36,000.00	-	-	-	2,36,000.00
9	Chindren Home Project	81,996.00	-	-	-	81,996.00
10	Bachpan Project (SKN)	-	1,26,979.00	-	-	1,26,979.00
12	RMI Community Empowerment(Implementation Phase)	1,18,166.00	1,08,500.00	1,18,166.00	-	1,08,500.00
13	Vihhan Project	5,000.00	96,890.00	-	-	1,01,890.00
14	HO	18,000.00	69,500.00	18,000.00	-	69,500.00
15	Bachpan APPI	-	19,730.00	-	-	19,730.00
16	Saving the Childhood project	-	1,251.00	-	-	1,251.00
Total Rs.		53,95,630.49	14,91,910.00	10,63,169.00		58,24,371.49



Annexure-B

BHARTIYA JAN UTTHAN PARISHAD
QUAMRUDDINGANJ, BIHAR SHARIF, NALANDA, 803101, BIHAR
Schedule of Fixed Assets For The Year 2019-20

Sr. No.	Particulars of Assets	Value As on April, 2019	Addition During the Year	Total	Writtenoff	Depreciation	During the year As on 31st March, 2020
1	Land	1,56,350.00		1,56,350.00			1,56,350.00
2	Building	4,45,054.19		4,45,054.19		44,505.42	4,00,548.77
3	Furniture & Fixture	6,20,768.58	84,500.00	7,05,268.58		70,526.86	6,34,741.72
4	Ceasefire Equipment	11,139.93		11,139.93		1,113.99	10,025.94
5	Television	19,655.61		19,655.61		2,948.34	16,707.27
6	Fan	38,757.33		38,757.33		6,394.10	36,233.23
7	Weighing Machines(Health)		3,870.00	42,627.33		172.50	977.50
8	Life Jacket		1,150.00	1,150.00		2,250.00	12,750.00
9	Refrigerator		15,000.00	15,000.00		2,220.00	12,580.00
10	Sewing Machine		14,800.00	14,800.00		2,200.00	12,580.00
11	Tools & Equipment	7,716.11		7,716.11		1,157.42	6,558.70
12	Motorcycle & Moped	13,443.79		13,443.79		2,016.57	11,427.22
13	Liabrary Books	1,52,506.02		1,52,506.02		22,875.90	1,29,630.11
14	Typewriter	55,317.23		55,317.23		8,297.58	47,019.65
15	Computer Set/ Laptop	1,866.99		1,866.99		280.05	1,586.94
16	Bycycle	60,397.77	2,83,190.00	3,43,587.77		1,37,435.11	2,06,152.66
17	Projector	518.87		518.87		77.83	441.04
18	Generator	8,751.39	82,600.00	91,351.39		13,702.71	77,648.68
19	DIC Equipment	7,425.94		7,425.94		1,113.89	6,312.05
20	Diesel Pump Set	4,632.34		4,632.34		694.85	3,937.49
21	Training Camp materials	1,170.57		1,170.57		175.59	994.98
22	Medical equipment	3,260.00		3,260.00		489.00	2,771.00
23	Inverter with Battery	7,515.41		7,515.41		1,127.31	6,388.10
24	Audio Visuals & other equipment	1,15,403.32	1,21,000.00	2,36,403.32		35,460.50	2,00,942.82
25	Digital camera	3,563.17		3,563.17		534.48	3,028.70
26	CCTV Camera	36,179.55	29,999.00	66,178.55		9,926.78	56,251.77
27	Air Condition Set	26,696.01		26,696.01		4,004.40	22,691.61
28	Bench Cum Desk	16,467.78		16,467.78		2,470.17	13,997.61
29	Bed, Mattress, Linen, Chowki Etc	21,399.23		21,399.23		2,139.92	19,259.31
30	Kitchen & Drinking Water Equipment	95,786.46		95,786.46		9,578.65	86,207.81
31	Office Equipment	46,307.77		46,307.77		6,946.17	39,361.60
32	Patient Care Equipment, Stabilizer etc	35,753.93	40,415.00	76,168.93		11,425.34	64,743.59
33	Machinery & Equipment	40,915.43		40,915.43		6,137.32	34,778.12
34	Ambulance (Miva)	2,29,698.41		2,29,698.41		34,454.76	1,95,243.65
35	On line UPS	63,405.36		63,405.36		9,510.80	53,894.56
36	GPS & Water level indicator	45,257.94		45,257.94		6,788.69	38,469.25
37	Tally Software ERP-9	15,764.85		15,764.85		2,364.73	13,400.12
38	Health Equipments from Mobility India	1,600.00		1,600.00		960.00	640.00
	TOTAL RS.	1,42,899.73	6,76,524.00	1,42,899.73		21,434.96	1,21,464.77
		25,53,347.03	6,76,524.00	32,29,871.03		4,83,712.68	27,46,158.35



Annexure-C

**BHARTIYA JAN UTTHAN PARISHAD
QUAMRUDDINGANJ, BIHAR SHARIF, NALANDA, 803101, BIHAR
Grant In Aid (Receivable) For The Year 2019-20**

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	26,25,677.89			8,50,385.00	-	17,75,292.89
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	1,77,238.00				2,02,312.00
10	Finish Society	2,36,000.00				2,36,000.00	-
11	Akshay Project	13,400.00				13,400.00	-
		68,34,344.28	1,77,238.00		8,50,385.00	5,26,871.00	56,34,326.28

Annexure-D

	OB	Addition	Recovery	Adjustment/Write off	CB
Loan & Advances					
BUSAM -PMU	-	65,350.00			65,350.00
TI Project	-	9.00			9.00
RMI Community Empowerment	-	2,055.00			2,055.00
HO (Advance to TI)	-	48,000.00			48,000.00
Mr.Abhishek Bhartiya	1,439.00				1,439.00
Mr.Raushan Kumar	17,500.00		17,500.00		-
RMI Community Empowerment					
	18,939.00	1,15,414.00	17,500.00	-	1,16,853.00



BHARTIYA JAN UTTHAN PARISHAD, QUAMRUDDINGANJ, BIHARSHARIF, NALANDA, BIHAR
Cash & Bank Balances forming part of Statements of Account for the year ended on 31st March 2020

Annexure- 6		CLOSING BALANCE AS ON 31.03.2020	
OPENING BALANCE AS ON 01.04.2019		Cash	Bank
32365.37	1,74,789.93 BJUP Main Account Organization	4131.64	2,18,717.79
0.00	203249.30 Pahal:Women Leading Change		203249.30
117235.50	7416.73 Training & Capacity Building Centre (DITC)	53820.50	5774.75
0.00	0.00 Saving The Childhood Project	1736.00	9,94,008.00
0.00	3359.00 Child Labour Project Society, Nalanda (MBGB)		3359.00
0.00	1,153.26 Family Councelling Centre		1,153.26
474.00	904.00 Targetted Intervention Project	474.00	27,167.00
810.00	0.00 BJUP State Head Office	810.00	
0.00	5,422.30 Childrens Home(Nalanda)		71,634.30
397.70	367.50 RMI Community Empowerment(Implementation Phase)	1,458.00	3,59,455.81
2.50	0.00 World Vision	0.00	
0.00	0.00 BJSAM-PMU	2.50	
0.00	0.00 Agyam (Reviving Defunct Toilet)	0.00	1,00,52,797.30
66.00	0.00 Mobility India (BOI-802)		
0.00	80,649.02 Vihan Project	66.00	
3,571.00	9,26,342.41 Bachpan Project, SKN	278.00	23.02
0.00	0.00 Bachpan Project, APPI	24,647.00	10,88,502.91
0.00	0.00 Kalazar Elimination Project (BOI-486110100013802)	2,078.00	37,49,511.00
1,54,922.07	14,03,653.45	0.00	0.00
		89,501.64	1,67,75,353.44

BIJUP (MAIN BANK ACCOUNTS)		
1,868.13	MBGB Ghosrama-71580100015741	1,935.13
5,657.00	MBGB Biharsharif-71470100111946	5,657.00
2,322.00	PNB-1255000102946	2,342.00
2,436.00	PNB-1255000102955	2,436.00
3640.80	BOI-486110100013802	43577.66
149907.00	UBI-347302010011800 (initial deposit, NCLP, BGP)	153811.00
2959.00	UBI-409502010018351 (initial deposit, NCLP, Nalanda)	2959.00
5000.00	IDBI Bank A/C No.0780104000051536	5000.00
1000.00	BOI-486110100013803 (initial deposit, FCC)	1000.00
1,74,789.93		2,18,717.79

