

**CONSOLIDATED AUDIT REPORT
(2020-21)**

**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, 2021 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. Audit Report dated 08.11.2021 vide UDIN-21408838AAAAGP6511 is revised by replacing this report dt.25.12.2021 due to change in presentation of Financial Statement. This new Audit Report being issued vide UDIN- 21408838AAAHP8246.
5. 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, 2021 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 : 25.12.2021



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

M. No. -408838
FRN-021742C

UDIN- 21408838AAAHP8246

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

SIGNIFICANT ACCOUNTING POLICY AND NOTES TO ACCOUNTS AS ON
31ST MARCH, 2021

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.



BHARTIYA JAN UTTHAN PARISHAD
QUAMRUDDINGANJ, BIHAR SHARIF: Nalanda- 803101
CONSOLIDATED BALANCESHEET As on 31st March, 2021

	RS.	P.	ASSETS & PROPERTIES:	RS.	P.
CAPITAL & LIABILITIES:					
<u>Capital Fund</u>			Fixed Assets		
(As per last account)	5,53,577.91		(As per Annexure B)		26,82,847.56
Add During the year	3,85,627.00		Grant In Aid Receivable		
	9,39,204.91		(As Per Annexure C)		55,16,160.28
Less: Depreciation From reserve fund	4,48,937.79	4,90,267.12	Loan & Advance (As per Annexure D)		4,68,604.39
General Fund (Reserve & Surplus)			Security Deposit(As per Last A/c)		23,046.00
As per last account	12,19,897.33		Cash & Bank Balances		
Add: During the year	29,60,838.94	41,80,736.27	As Per Annexur-E	77,933.64	
			Cash in Hand		88,47,061.90
Loan Fund		23,21,424.17	Cash at Bank	87,69,128.26	
(As per Last Account)					
Outstanding Liabilities		63,28,904.49			
(As Per Annexure A)					
Unutilized Grant		42,16,388.08			
Transfer from Income & Expenditure A/c					
			TOTAL RS.	1,75,37,720.13	1,75,37,720.13

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

Place: PATNA
Date : 25.12.2021

BHARTIYA JAN UTTHAN PARISHAD
QUAMRUDDINGANJ, BIHAR SHARIF, NALANDA (BIHAR)
(CONSOLIDATED) INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

	AMOUNT(RS)	INCOME	AMOUNT(RS)
EXPENDITURE			
To Administrative Expenses :		By Grant In Aid Received	
Salary	7,95,290.00	Bachpan Project (SKN)	33,43,401.01
Admin Cost	63,175.00	RMI Community Empowerment	38,68,935.00
Contingencies	86,611.00	Childrens Home(Nalanda)	2,88,490.00
Travel/Local Conveyance	1,17,018.00	Bachpan Project (APPI)	53,13,000.00
Maintenance of Children	1,235.00	Vihan Project, Gaya (Plan India)	10,46,690.00
Generator Runing & Maintenance Exp	1,26,836.00	Kurlon Enterprise Limited (Grant in Kind)	5,43,924.00
BJUP Contribution to Project	25,000.00	ARGHYAM COVID-19 RELIEF	4,88,500.00
Rent	2,15,000.00	Targeted Intervention Program	16,00,800.00
Telephone & internet Expenses	71,250.00	BJSAM-PMU	12,97,867.70
Office Maintenance	63,280.00		1,77,91,607.71
Office Meeting Expenses	1,53,164.00	Interest from Bank	
Office Equipment & Maintenance	59,488.00	Targeted Intervention Program	6,608.00
Traning Expenses	47,550.00	Childrens Home(Nalanda)	2,108.00
Postage & Courier	159.00	RMI Community Empowerment	22,071.00
Printing & Stationery	34,089.00	Bachpan Project, SKN	27,805.00
Bank Charge	1,709.96	BJSAM-PMU	2,37,935.00
Fooding Suport	11,241.00	BJSAM-PMU-Partners Bank	63,672.00
Income tax	8,111.00	Saving the Childhood Project	13,411.00
Miscellaneous Expenses	23,524.00	Bachapan-APPI	77,942.00
Refreshment	825.00	Vihan Project, Gaya	1,207.00
Repair & Maintenance	3,151.00	DITC	471.00
RMI Community Empowerment Grant Receivable W/off	1,18,166.00		4,53,230.00
Expense from Local Contribution		Local Contribution	
Bachpan Project, SKN, Netherland	36,320.00	Bachpan Project, SKN, Netherland	36,320.00
ARGHYAM COVID-19 RELIEF	8,650.00	ARGHYAM COVID-19 RELIEF	8,650.00
Saving The Childhood Project	77,182.00	Saving The Childhood Project	77,182.00
Vihan	99,324.00	Vihan	99,324.00
	2,21,476.00		2,21,476.00
Expenses under Project		Donation (Children Home)	
Kurlon Enterprise Limited	5,43,924.00	Donation DITC	47,070.00
RMI Community Empowerment	42,19,976.21	Other Grant (HSS 2020-21)-TI	54,070.00
Devendra Industrial Traning Centre	26,47,118.04	Devendra Industrial Traning centre	
Saving the Childhood Project	11,52,378.55	Gross Receipt	22,45,101.00
Bachapan-APPI	53,24,299.00	Income From traning & capacity Building-Ghosrawan	23,35,282.00
BJSAM-PMU	81,78,463.72	Bank Interest (Main)	9,540.42
ARGHYAM COVID-19 RELIEF	4,97,149.21	Liability W/Back	1,51,000.00
Bachpan Project, SKN	30,26,879.93	Kalazar Elimination Programme	2,36,000.00
Targeted Intervention Program	19,99,657.00	Finish Society	3,87,000.00
Vihan Project	10,43,638.00	Unutilised Grant (Transfer from Balance Sheet)	
Childrens Home (Nalanda)	4,74,849.00	Bachpan ProjectAPPI	39,12,459.00
Pahel:Women Leading Change(Prior Period)	2,03,249.30	Childrens Home (Nalanda)	67,670.00
BJSAM-PMU -Advance W/off	65,350.00	RMI Community Empowerment	3,01,126.01
Targeted Intervention Program (Prior Period)	21,500.00	Saving the Childhood Project	11,27,643.00
Unutilized Grant transferred to BS		Targeted Intervention Program	30,372.00
Bachapan-SKN	4,37,616.08	BJSAM-PMU	99,87,940.30
Bachpan-APPI	37,78,772.00	Bachpan Project	38,757.50
Transfer to capital Fund	1,97,337.00		1,54,65,967.81
Excess of Income over Expenditure	29,60,838.94		
Total	3,90,20,344.94	Total	3,90,20,344.94

As per our report of even date

For, Bhartiya Jan Utthan Parishad

Abhishek Bhartiya
General Secretary



For S K Kanth & Associates
CHARTERED ACCOUNTANTS
Sandeep K Kanth
[SANDEEP KUMAR KANTH]
Proprietor
Membership No. 408838

Place: PATNA
DATE :25.12.2021

BHARTIYA JAN UTTHAN PARISHAD
QUAMRUDDINGANJ: BIHAR SHARIF: NALANDA- 803101 (BIHAR)
CONSOLIDATED RECEIPT & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

RECEIPTS:		P.:		P.:		P.:	
To.	Rs.	P.	By	Rs.	P.	Rs.	P.
Opening Balance			Administrative Expenses				
As per last account (As per Annexure G)	89,501.64		Salary	7,95,290.00			
Cash in hand			Admin Cost	63,175.00			
Cash at bank	1,67,75,353.44	1,68,64,855.08	Contingencies	86,611.00			
Income From training & capacity Building-Ghosrawan	23,35,282.00		Travel/Local Conveyance	1,17,018.00			
Bank Interest (Main)	9,540.42	23,44,822.42	Maintenance of Children	1,235.00			
Donation (Children Home)	47,070.00		Generator Runing & Maintenance Exp	1,26,836.00			
Donation (DITC)	54,070.00	1,01,140.00	BJUP Contribution to Project	25,000.00			
Grant-in-Aid			Rent	2,15,000.00			
Targeted Intervention Program	16,95,800.00		Telephone & internet Expenses	71,250.00			
Bachpan Project (SKN)	35,63,670.01		Office Maintenance	63,280.00			
Childrens Home(Nalanda)	2,88,490.00		Office Meeting Expenses	1,53,164.00			
ARGHYAM COVID-19 RELIEF	4,88,500.00		Office Equipment & Maintenance	59,488.00			
Devendra Industrial Traning centre	22,45,101.00		Traning Expenses	47,550.00			
BJSAM-PMU	12,97,867.70		Postage & Courier	159.00			
RMI Community Empowerment)	38,88,935.00		Printing & Stationery	34,089.00			
Bachpan Project (APPI)	53,13,000.00		Bank Charge	1,709.96			
Kurlon Enterprise Limited (Grant in Kind)	5,43,924.00		Fooding Suport	11,241.00			
Vihan Project, Gaya	10,46,690.00	2,03,51,977.71	Income tax	8,111.00			
Bank Interest			Miscellaneous Expenses	23,524.00			
Targeted Intervention Program	6,808.00		Refreshment	825.00			
Childrens Home(Nalanda)	2,108.00		Repair & Maintanace	3,151.00			19,07,706.96
RMI Community Empowerment)	22,071.00		Expenses under Project				
Bachpan Project, SKN	27,805.00		RMI Community Empowerment)	40,89,213.21			
BJSAM-PMU	3,01,607.00		Bachpan Project, APPI	52,47,698.00			
Saving The Childhood Project	13,411.00		ARGHYAM COVID-19 RELIEF	4,97,149.21			
Vihan Project, Gaya	1,207.00		Targetted Intervention Project	15,72,024.00			
DITC	471.00		BJSAM-PMU	80,20,904.72			
Bachpan Project APPI	77,942.00	4,53,230.00	Saving The Childhood Project	10,71,390.55			
Other Grant (HSS 2020-21)-TI	10,000.00	10,000.00	Devendra Industrial Traning centre	16,91,952.04			
Local Contribution			Kurlon Enterprise Limited	5,43,924.00			
Bachpan Project, SKN, Netherland	36,320.00		Bachpan Project, SKN	30,96,791.93			
ARGHYAM COVID-19 RELIEF	8,650.00		Vihan Project	10,43,638.00			
Saving The Childhood Project	77,182.00		Childrens Home (Nalanda)	4,04,786.00			2,72,79,471.66
Vihan	99,324.00	2,21,476.00	Creation of Fixed Assets(As per Annexure B)				3,85,627.00
			Loan & advances(As per Annexure D)				4,17,101.39
			Pahel:Women Leading Change(Prior Period)				2,03,249.30
			Payment of old Liabilities(As per Annexure A)				10,85,807.00
			Project Expense from Local Contribution				
			Bachpan Project, SKN, Netherland	36,320.00			
			ARGHYAM COVID-19 RELIEF	8,650.00			
			Saving The Childhood Project	77,182.00			
			Vihan	99,324.00			2,21,476.00
			Closing Balance				
			As Per Annexur-E	77,933.64			
			Cash in Hand	87,69,128.28			88,47,061.90
			Cash at Bank				4,03,47,501.21
TOTAL RS.		4,03,47,501.21	TOTAL RS.				

For, Bhartiya Jan Uthtan Parishad

Place: PATNA
Date: 25.12.2021

Abhishek Bhartiya
General Secretary

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

 SANDEEP KUMAR KANTH
 Proprietor
 Membership No. 408838

Annexure-A

BHARTIYA JAN UTTHAN PARISHAD
QUAMRUDDINGANU, BIHAR SHARIF, NALANDA, 803101, BIHAR
Schedule of Outstanding Liability For The Year 2020-21

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 (PMU)	1,30,207.00	1,57,559.00	1,30,207.00	-	1,57,559.00
4	Family Counseling Centre	3,90,770.60	-	-	-	3,90,770.60
5	Devendra Industrial Training centre	10,98,353.00	9,55,166.00	5,46,000.00	-	15,07,519.00
6	Kalazar Elimination Programme	1,51,000.00	-	-	1,51,000.00	-
7	Targeted Intervention Program	15,74,872.89	4,49,133.00	43,581.00	-	19,80,424.89
8	Finish Society	2,36,000.00	-	-	2,36,000.00	-
9	Children Home Project	81,996.00	70,063.00	-	-	1,52,059.00
10	Bachpan Project (SKN)	1,26,979.00	57,067.00	1,26,979.00	-	57,067.00
12	RMI Community Empowerment(Implementation Phase)	1,08,500.00	1,30,763.00	1,08,500.00	-	1,30,763.00
13	Vihhan Project	1,01,890.00	-	1,01,890.00	-	-
14	HO	69,500.00	-	-	-	69,500.00
15	Bachpan APPI	19,730.00	76,601.00	19,730.00	-	76,601.00
16	Saving the Childhood project	1,251.00	80,988.00	8,920.00	-	73,319.00
	Total Rs.	58,24,371.49	19,77,340.00	10,85,807.00		63,28,904.49



BHARTIYA JAN UTTHAN PARISHAD
QUAMRUDDINGANJ, BIHAR SHARIF, NALANDA, 803101, BIHAR
Schedule of Fixed Assets For The Year 2020-21

Sr. No.	Particulars of Assets	Value As on 1st April, 2020	Addition During the Year	Total	Writtenoff	Depreciation	During the year As on 31st March, 2021
1	Land	1,56,350.00	-	1,56,350.00	-	-	1,56,350.00
2	Building	4,00,548.77	-	4,00,548.77	-	40,054.88	3,60,493.89
3	Furniture & Fixture	6,34,741.72	33,290.00	6,68,031.72	-	66,803.17	6,01,228.55
4	Ceasfire Equipment	10,025.94	-	10,025.94	-	1,002.59	9,023.34
5	Television	16,707.27	-	16,707.27	-	2,506.09	14,201.18
6	Fan	36,233.23	-	36,233.23	-	5,434.99	30,798.25
7	Weighing Machines(Health)	977.50	-	977.50	-	146.63	830.88
8	Life Jacket	12,750.00	-	12,750.00	-	1,912.50	10,837.50
9	Refridgarator	12,580.00	15,000.00	27,580.00	-	4,137.00	23,443.00
10	Sewing Machine	6,558.70	-	6,558.70	-	983.80	5,574.89
11	Tools & Equipment	11,427.22	-	11,427.22	-	1,714.08	9,713.14
12	Motorcycle & Moped	1,29,630.11	2,22,837.00	3,52,467.11	-	52,870.07	2,99,597.05
13	Liabrary Books	47,019.65	-	47,019.65	-	7,052.95	39,966.70
14	Typewriter	1,586.94	-	1,586.94	-	238.04	1,348.90
15	Computer Set/ Laptop	2,06,152.66	40,000.00	2,46,152.66	-	98,461.06	1,47,691.60
16	Bycycle	441.04	-	441.04	-	66.16	374.89
17	Projector	77,648.68	-	77,648.68	-	11,647.30	66,001.38
18	Generator	6,312.05	-	6,312.05	-	946.81	5,365.24
19	DIC Equipment	3,937.49	20,000.00	23,937.49	-	3,590.62	20,346.87
20	Diesel Pump Set	994.98	-	994.98	-	149.25	845.74
21	Training Camp materials	2,771.00	-	2,771.00	-	415.65	2,355.35
22	Medical equipment	6,388.10	-	6,388.10	-	958.21	5,429.88
23	Inverter with Battery	2,00,942.82	54,500.00	2,55,442.82	-	38,316.42	2,17,126.40
24	Audio Visuals & other equipment	3,028.70	-	3,028.70	-	454.30	2,574.39
25	Digital camera	56,251.77	-	56,251.77	-	8,437.76	47,814.00
26	CCTV Camera	22,691.61	-	22,691.61	-	3,403.74	19,287.87
27	Air Condition Set	13,997.61	-	13,997.61	-	2,099.64	11,897.97
28	Bench Cum Desk	19,259.31	-	19,259.31	-	1,925.93	17,333.38
29	Bed, Mattress, Linen, Chowki Etc	86,207.81	-	86,207.81	-	8,620.78	77,587.03
30	Kitchen & Drinking Water Equipment	39,361.60	-	39,361.60	-	5,904.24	33,457.36
31	Office Equipment	64,743.59	-	64,743.59	-	9,711.54	55,032.05
32	Patient Care Equipment, Stabilizer etc	34,778.12	-	34,778.12	-	5,216.72	29,561.40
33	Machinery & Equipment	1,95,243.65	-	1,95,243.65	-	29,286.55	1,65,957.10
34	Ambulance (Milva)	53,894.56	-	53,894.56	-	8,084.18	45,810.38
35	On line UPS	38,469.25	-	38,469.25	-	5,770.39	32,698.86
36	GPS & Water level indicator	13,400.12	-	13,400.12	-	2,010.02	11,390.10
37	Tally Software ERP-9	640.00	-	640.00	-	384.00	256.00
38	Health Equipments from Mobility India	1,21,464.77	-	1,21,464.77	-	18,219.72	1,03,245.06
	TOTAL RS.	27,46,158.35	3,85,627.00	31,31,785.35	4,48,937.79	26,82,847.56	



Annexure-C

BHARTIYA JAN UTTHAN PARISHAD
QUAMRUDDINGANJ, BIHAR SHARIF, NALANDA, 803101, BIHAR
Grant In Aid (Receivable) For The Year 2020-21

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	17,75,292.89	-	-	-	-	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	RMI Community Empowerment(Implementation Phase)	1,28,039.00	-	-	-	1,18,166.00	9,873.00
6	Vihan	2,02,312.00	-	-	-	-	2,02,312.00
		56,34,326.28	-	-	-	1,18,166.00	55,16,160.28

Annexure-D

	OB	Addition	Recovery	Adjustment/Write off	CB
Loan & Advances					
1	65,350.00	78,786.39	-	65,350.00	78,786.39
2		1,23,595.00	-	-	1,23,595.00
3	9.00	15,000.00	-	-	15,009.00
4	2,055.00	-	-	-	2,055.00
5	48,000.00	-	-	-	48,000.00
6	1,439.00	-	-	-	1,439.00
7	-	1,06,672.00	-	-	1,06,672.00
8	-	93,048.00	-	-	93,048.00
	1,16,853.00	4,17,101.39	-	65,350.00	4,68,604.39



BHARTIYA JAN UTTAN PARISHAD, QUAMRUDDINGANJ, BIHARSHARIF, NALANDA, BIHAR
Cash & Bank Balances forming part of Statements of Account for the year ended on 31st March 2021

Annexure- E	CLOSING BALANCE AS ON 31.03.2021	
OPENING BALANCE AS ON	Cash	Bank
01.04.2020	PARTICULARS	
4131.64	42634.64	2,36,118.25
53820.50	0.00	0.00
1736.00	522.50	14090.71
0.00	5000.00	1,026.45
0.00	0.00	0.79
0.00	0.00	3359.00
0.00	0.00	1,153.26
0.00	0.00	13,970.00
474.00	474.00	0.00
810.00	810.00	0.00
1,458.00	334.00	4,359.30
0.00	7,466.00	45,282.60
2.50	2.50	0.00
0.00	0.00	34,22,373.89
66.00	66.00	0.00
278.00	70.00	1,924.02
24,647.00	195.00	12,63,773.99
2,078.00	20,359.00	37,61,696.00
89,501.64	77,933.64	87,69,128.26

BIJUP (MAIN BANK ACCOUNTS)		
1,935.13 MBGB Ghosrama-71580100015741		1,997.13
5,657.00 MBGB Biharharif-71470100111946		6,761.00
2,342.00 PNB-1255000102946		2,441.00
2,436.00 PNB-1255000102955		2,835.00
43577.66 BOI-486110100013802		1909.24
153811.00 UBI-347302010011800 (NCLP, BGP)		159886.00
2959.00 UBI-409502010018351 (NCLP, Nalanda)		3240.00
0.00 IDBI Bank A/C No.6682		50755.62
5000.00 IDBI Bank A/C No.0780104000051536		5000.00
1000.00 BOI-486110100013803 (initial deposit, FCC)		1293.26
		<u>2,36,118.25</u>

