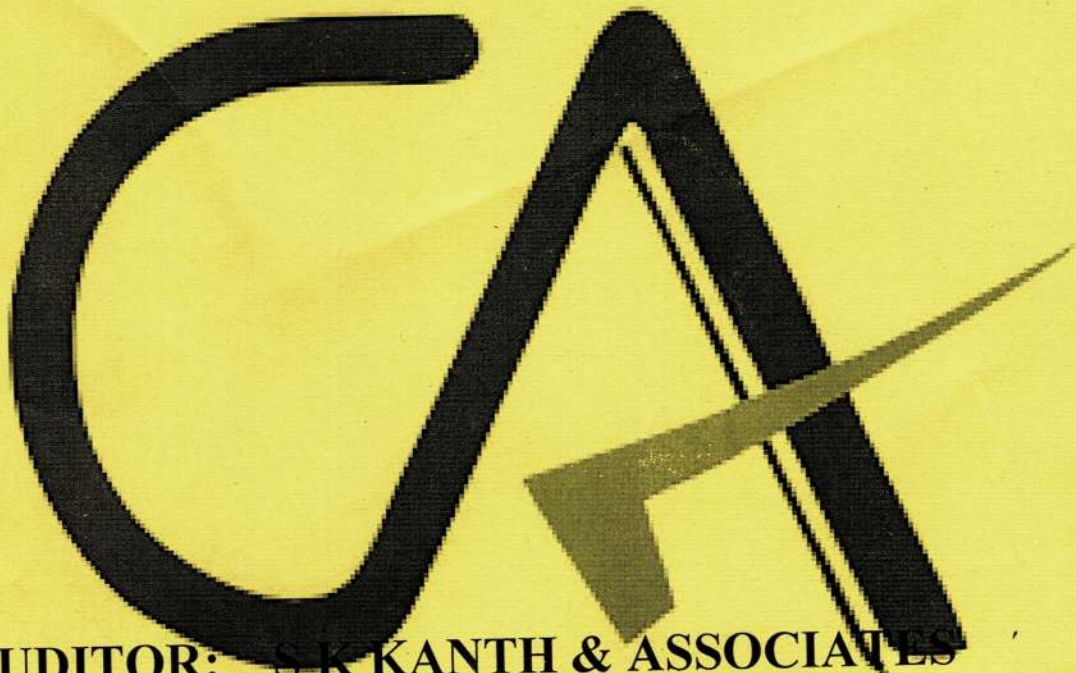


AUDIT REPORT
2022-23

BHARTIYA JAN UTTHAN

**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:- casandeepkanth@gmail.com

:- skkanthandassociates@gmail.com



AUDITOR'S REPORT

1. We have examined the Consolidated Balance Sheet as at 31st March, 2023 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.
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, 2023 and
 - (ii) In the case of the Income & Expenditure of Surplus and Receipts and payments Account of the institutions for the year ended on that date.

Place : Patna

Dated : 20.09.2023



For S K Kanth & Associates
Chartered Accountants

Sandeep Kumar Kanth
(Sandeep Kumar Kanth)

Partner

M. No. -408838

FRN-021742C

UDIN-23408838BGWHGA6104


BHARTIYA JAN UTTHAN PARISHAD
QUAMRUDDINGANJ, BIHAR SHARIF, NALANDA, (BIHAR)
CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

EXPENDITURE	AMOUNT(RS)	INCOME	AMOUNT(RS)
To Administrative Expenses :		By Grant In Aid Received	
Salary	1,05,122.00	Targeted Intervention Project	13,79,046.00
Travel/Local Conveyance	82,371.50	BACCHE Project, SKN	87,13,295.00
Web Development	6,130.00	E-Vidyaloka Trust	2,50,364.00
Ghosrawan Training Centre Expense	63,293.00	HDFC HRDP	1,55,32,019.95
Health Care Support	5,000.00	Khula Aasman	12,86,950.00
Printing & Stationary	12,061.00	Bachapan Project (SKN)	43,98,271.00
Documentation Exp	12,450.00	BJSAM-PMU	1,23,47,534.00
Refreshment & Food Expenses for Meeting	66,248.79	Childline	14,31,854.00
Telephone & Mobile Expenses	15,737.00	APPI Vaccination-2	80,220.00
Office Equipment & Maintenance	88,444.00	Matri Project	30,53,982.00
Vehicle Insurance	3,350.00	MPSE TI	1,01,45,000.00
Electricity Expenses	53,373.00	BACHPAN Project (APPI)	15,68,793.00
Bank Charge	43.66	Vihan Project, Gaya	6,68,60,328.95
Miscellaneous Expenses	27,259.00		
Repair & Maintenance	16,500.00		
	5,37,382.95	* Interest from Bank	
* Expense from Local Contribution.		Khula Aasman	19,902.00
Khula Aasman	1,06,808.00	Bachapan Project (SKN)	16,532.00
BACHPAN Project, SKN, Netherland	2,37,047.00	Targeted Intervention Program	4,793.00
BACCHE Project SKN	23,400.00	E-Vidyaloka Trust	177.00
		Bachche Project, SKN	8,440.00
* Expenses under Project		BJSAM-PMU	1,18,251.00
Targeted Intervention Project	20,02,850.00	Vihan Project, Gaya	2,805.00
BACCHE Project, SKN	58,12,358.00	BJUP (Main)	10,063.28
E-Vidyaloka Trust	2,70,312.62	Childline Project	6,181.00
HDFC HRDP	1,55,60,454.00	BACHPAN Project (APPI)	1,06,826.00
Khula Aasman	13,45,906.00		
BACHPAN Project (SKN)	42,66,090.56	* Donation	
BJSAM-PMU	1,48,22,957.10	Other Receipt	13,78,200.00
Childline Project	12,75,799.16	Devendra Industrial Training centre-Fee Receipts	9,000.00
APPI Vaccination Program 1 & 2	37,93,265.00	Membership Fee	1,64,841.00
Matri Project	5,48,976.00	Monetary Gain	9,24,302.00
TI MPSE	80,204.00	Training Centre, Ghosrawan	24,76,343.00
BACHPAN Project (APPI)	59,32,946.00		
Vihan Project	15,51,992.98	Liabilities Written Back	73,319.00
		Savings the Childhood Project	73,319.00
* Expenses of Devendra Industrial Training Centre	24,72,756.50		
* Excess of Income over Expenditure	98,58,150.36		
Total	7,04,99,656.23	Total	7,04,99,656.23

For, Bhartiya Jan Uthtan Parishad

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

BHARTIYA JAN UTTHAN PARISHAD
QUAMRUDDINGANJ, BIHAR SHARIF, NALANDA- 803101 (BIHAR)
CONSOLIDATED RECEIPT & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

	Rs.	P.	Rs.	P.
RECEIPTS:				
To, Opening Balance				
As per last account (As per Annexure G)				
Cash in hand	12,58,679.10			
Cash at bank	42,60,865.42	55,19,544.52		
Grant-in-Aid				
Targeted Intervention Project	13,79,046.00			
BACHPAN Project (SKN)	43,98,271.00			
BACCHE Project, SKN	87,13,295.00			
Childline Project	14,31,854.00			
E-Vidyaloka Trust	2,50,364.00			
HDFC HRDP	1,55,32,019.95			
Khula Aasman	12,86,950.00			
BJSAM-PMU	1,23,47,534.00			
Maitri Project	30,53,982.00			
APPI Vaccination-2	66,73,000.00			
BACHPAN Project (APPI)	1,01,45,000.00			
TI (MPSE)	80,220.00			
Vihan Project, Gaya	15,68,793.00	6,68,60,328.95		
Bank Interest				
Child Line under Mission Vatsalya Scheme				
Targeted Intervention Project	4,793.00			
Khula Aasman	19,902.00			
BACCHE Project, SKN	8,440.00			
E-Vidyaloka Trust	177.00			
BACHPAN Project (SKN)	16,532.00			
BJSAM-PMU	1,18,251.00			
Vihan Project	2,805.00			
BJUP (Main)	10,063.28			
Childline Project	6,181.00			
BACHPAN Project (APPI)	1,06,826.00	2,93,970.28		
Donation				
Devendra Industrial Training centre-Fee Receipts	13,78,200.00			
Membership Fee	9,000.00			
Training Centre, Ghosrawan	9,24,302.00	23,11,502.00		
Monetary Exchange Gain				
Khula Aasman	39,054.00			
BACHPAN Project (SKN)	85,349.00			
BACCHE Project, SKN	40,438.00	1,64,841.00		
Adjustment of Advance (As per Schedule-D)		22,500.00		
By Administrative Expenses				
Salary	1,05,122.00			
Travel/Local Conveyance	82,371.50			
Web Development	6,130.00			
Ghosrawan Training Centre Expense	63,293.00			
Health Care Support	5,000.00			
Printing & Stationary	12,061.00			
Documentation Exp	12,450.00			
Refreshment & Food Expenses for Meeting	66,248.79			
Telephone & Mobile Expenses	15,737.00			
Office Equipment & Maintenance	68,444.00			
Vehicle Insurance	3,350.00			
Electricity Expenses	53,373.00			
Bank Charge	43.66			
Miscellaneous Expenses	27,259.00			
Repair & Maintenance	16,500.00	5,37,382.95		
Expenses under Project				
Targeted Intervention Program	11,28,344.17			
BACHPAN Project (SKN)	41,39,407.75			
BACCHE Project, SKN	53,91,520.00			
Childline Project	6,25,309.86			
E-Vidyaloka Trust	2,19,312.62			
HDFC HRDP	1,55,32,019.00			
Khula Aasman	13,45,906.00			
BJSAM-PMU	1,37,69,791.20			
Maitri Project	1,89,470.00			
APPI Vaccination-1 & 2 Program	37,93,265.00			
BACHPAN Project (APPI)	56,76,182.00			
TI (MPSE)	80,204.00			
Vihan Project	15,45,992.98	5,34,36,724.58		
Expenses of Devendra Industrial Training Centre				
Creation of Fixed Assets(As per Annexure B)				23,84,756.50
Loan & advances(As per Annexure D)				11,01,287.00
Payment of old Liabilities(As per Annexure A)				46,508.00
Project Expense from Local Contribution				
Khula Aasman	1,06,808.00			
BACCHE Project, SKN	23,400.00			
BACHPAN Project (SKN)	2,37,047.00			
Investment				3,67,255.00
Fixed Deposit with IDBI Bank				50,00,000.00



" Closing Balance
As Per Annexur-E
Cash in Hand
Cash at Bank

10,755.37
1,11,30,050.35

1,11,40,805.72

TOTAL RS.

7,59,68,381.75

TOTAL RS.

7,59,68,381.75

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



For, Bhartiya Jan Utthan Parishad
Abhishek Bhartiya
Abhishek Bhartiya
General Secretary



Place: PATNA
Date : 20.09.2023

[SANDEEP KUMAR KANTH]
Proprietor
Membership No. 408638

BHARTIYA JAN UTTHAN PARISHAD
QUAMRUDDINGANJ, BIHAR SHARIF, NALANDA, 803101, BIHAR
Schedule of Outstanding Liability For The Year 2022-23

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)	1,57,559.00	10,53,165.90	28,500.00	-	11,82,224.90
4	Family Counseling Centre	3,90,770.60	-	-	-	3,90,770.60
5	Devendra Industrial Training centre	14,56,301.00	88,000.00	1,99,085.00	-	13,45,216.00
6	Targeted Intervention Program	16,63,618.56	8,74,505.83	5,42,509.00	-	19,95,615.39
7	Children Home Project	1,52,059.00	-	334.00	-	1,51,725.00
8	BACHPAN Project (SKN)	-	1,26,682.81	-	-	1,26,682.81
9	RMI Community Empowerment (Implementation Phase)	8,15,366.90	-	-	-	8,15,366.90
10	E-Vidyaloka Trust	-	51,000.00	-	-	51,000.00
11	HRDP HDFC	-	28,435.00	-	-	28,435.00
12	HO	-	7,25,748.16	2,53,565.00	-	7,25,748.16
13	BACCHE SKN	2,53,565.00	4,20,838.00	-	-	4,20,838.00
14	BACHPAN APPI	2,23,681.00	2,36,764.00	2,23,681.00	-	2,36,764.00
15	Child Line Project	7,05,988.00	6,50,489.30	7,05,988.00	-	6,50,489.30
16	Maitri Project	-	3,59,506.00	-	-	3,59,506.00
17	Saving the Childhood project	73,319.00	-	-	73,319.00	-
Total Rs.		76,25,550.06	46,15,135.00	19,53,662.00	-	1,02,13,704.06



Annexure-B

BHARTIYA JAN UTTHAN PARISHAD
QUAMRUDDINGANJ, BIHAR SHARIF, NALANDA, 803101, BIHAR
Schedule of Fixed Assets For The Year 2022-23

Sr. No	Particulars of Assets	Value As on 1st April, 2022	Addition During the Year	Total	Writtenoff	Deprecation	Value As on 31st March, 2023
1	Land	1,56,350.00	-	1,56,350.00	-	-	1,56,350.00
2	Building	3,24,444.50	-	3,24,444.50	-	32,444.45	2,92,000.05
3	Furniture & Fixture	6,72,017.89	5,33,200.00	12,05,217.89	-	1,20,521.79	10,84,696.10
4	Ceasfire Equipment	8,121.01	-	8,121.01	-	812.10	7,308.91
5	Television	12,071.00	-	12,071.00	-	1,810.65	10,260.35
6	Fan	26,178.51	15,600.00	41,778.51	-	6,266.78	35,511.74
7	Weighing Machines(Health)	706.24	-	706.24	-	105.94	600.31
8	Life Jacket	9,211.88	-	9,211.88	-	1,381.78	7,830.09
9	Refridgarator	19,926.55	-	19,926.55	-	2,988.98	16,937.57
10	Sewing Machine	4,738.66	-	4,738.66	-	710.80	4,027.86
11	Tools & Equipment	8,256.17	-	8,256.17	-	1,238.43	7,017.74
12	Motorcycle & Moped	3,26,907.49	94,787.00	4,21,694.49	-	63,254.17	3,58,440.32
13	Liabrary Books	33,971.70	-	33,971.70	-	5,095.75	28,875.94
14	Typewriter	1,146.56	-	1,146.56	-	171.98	974.58
15	Computer Set/ Laptop	2,82,234.96	3,44,200.00	6,26,434.96	-	2,50,573.98	3,75,860.97
16	Bycycle	318.65	-	318.65	-	47.80	270.86
17	Projector	56,101.17	45,000.00	1,01,101.17	-	15,165.18	85,936.00
18	Generator	4,560.46	-	4,560.46	-	684.07	3,876.39
19	DIC Equipment	17,294.84	-	17,294.84	-	2,594.23	14,700.61
20	Diesel Pump Set	718.87	-	718.87	-	107.83	611.04
21	Training Camp materials	2,002.05	-	2,002.05	-	300.31	1,701.74
22	Medical equipment	4,615.40	-	4,615.40	-	692.31	3,923.09
23	Inverter with Battery	2,04,532.44	68,500.00	2,73,032.44	-	40,954.87	2,32,077.57
24	Audio Visuals & other equipment	2,188.23	-	2,188.23	-	328.24	1,860.00
25	Digital camera	40,641.90	-	40,641.90	-	6,096.29	34,545.62
26	CCTV Camera	16,394.69	-	16,394.69	-	2,459.20	13,935.49
27	Air Condition Set	10,113.27	-	10,113.27	-	1,516.99	8,596.28
28	Bench Cum Desk	15,600.04	-	15,600.04	-	1,560.00	14,040.04
29	Bed, Mattress, Linen, Chowki Etc	69,828.33	-	69,828.33	-	6,982.83	62,845.50
30	Kitchen & Drinking Water Equipment	28,438.76	-	28,438.76	-	4,265.81	24,172.95
31	Office Equipment	2,47,088.24	-	2,47,088.24	-	37,063.24	2,10,025.01
32	Patient Care Equipment, Stabilizer et	25,127.19	-	25,127.19	-	3,769.08	21,358.11
33	Machinery & Equipment	1,41,063.54	-	1,41,063.54	-	21,159.53	1,19,904.01
34	Ambulance (Miva)	38,938.82	-	38,938.82	-	5,840.82	33,098.00
35	On line UPS	27,794.03	-	27,794.03	-	4,169.11	23,624.93
36	GPS & Water level indicator	9,681.59	-	9,681.59	-	1,452.24	8,229.35
37	Tally Software ERP-9	8,598.40	-	8,598.40	-	5,159.04	3,439.36
38	Tab	27,080.00	-	27,080.00	-	16,248.00	10,832.00
39	Health Equipments from Mobility Ind	87,758.30	-	87,758.30	-	13,163.74	74,594.55
TOTAL RS.		29,72,762.34	11,01,287.00	40,74,049.34	-	6,79,158.33	33,94,891.01



Annexure-C

BHARTIYA JAN UTTHAN PARISHAD
QUAMRUDDINGANJ, BIHAR SHARIF, NALANDA, 803101, BIHAR
Grant In Aid (Receivable) For The Year 2022-23

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 Project	17,75,292.89	11,61,504.00	-	-	-	29,36,796.89
2	Family Counselling 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)	9,873.00	-	-	-	-	9,873.00
6	Vihan	2,02,312.00	-	-	-	-	2,02,312.00
7	Child Line Project	0.00	6,39,531.16	-	-	-	6,39,531.16
		55,16,160.28	18,01,035.16				73,17,195.44

Sr. No.	Project	OB	Addition	Adjustment	Recovery	Adjustment/Write off	Closing Balance
1	Loan & Advances						
1	BJSAM -PMU	28,266.39	16,450.00	-	-	-	44,716.39
2	BACHPAN SKN	20,348.00	-	-	-	-	20,348.00
3	BACCHE SKN	-	6,522.00	-	-	-	6,522.00
4	Targeted Intervention Project	15,009.00	-	-	-	-	15,009.00
5	Child Line Project	-	-	-	-	-	-
6	HO (Advance to T1)	48,000.00	-	-	-	-	48,000.00
7	Vihan Project	6,000.00	-	-	-	-	6,000.00
8	APPI Vaccination -1	10,000.00	-	10,000.00	-	-	-
9	APPI Vaccination -2	6,857.00	12,500.00	12,500.00	-	-	6,857.00
10	DITC	1,06,672.00	-	-	-	-	1,06,672.00
11	Bachapan APPI	-	11,036.00	-	-	-	11,036.00
		2,41,152.39	46,508.00	22,500.00			2,65,160.39



BHARTIYA JAN UTTHAN PARISHAD, QUAMRUDDINGANJ, BIHARSHARIF, NALANDA, BIHAR
Cash & Bank Balances forming part of Statements of Account for the year ended on 31st March 2023

Annexure - E		CLOSING BALANCE AS ON 31.03.2023	
OPENING BALANCE AS ON 01.04.2022		Cash	Bank
17141.70	2,38,202.06	7014.87	7,35,653.96
750.50	11140.37	109.00	11140.37
0.00	1,036.45	0.00	1,036.45
0.00	160.09	0.00	160.09
0.00	3359.00	0.00	3359.00
0.00	1,153.26	0.00	1,153.26
204.00	4,55,156.67	0.00	0.00
810.00	0.00	0.00	0.00
334.00	0.00	0.00	0.00
215.00	37,448.60	0.00	0.00
12,34,927.40	0.00	0.00	0.00
0.00	3,132.00	0.00	0.00
2.50	0.00	2.50	0.00
0.00	56,694.39	215.00	0.00
0.00	12,34,927.40	0.00	613.79
0.00	0.00	0.00	0.40
0.00	2,750.00	0.00	28,22,512.00
0.00	7,671.00	0.00	0.00
66.00	0.00	0.00	2,87,656.00
0.00	12,284.96	66.00	0.00
0.00	0.00	0.00	11,022.10
0.00	2,461.58	0.00	0.95
0.00	0.00	0.00	28,066.60
0.00	576.59	0.00	8,00,757.00
0.00	5,80,211.00	0.00	23,46,387.00
4,228.00	16,12,500.00	0.00	3,53,436.00
12,58,679.10	42,60,865.42	0.00	6,51,869.00
		3,348.00	30,26,107.00
		10,755.37	1,11,30,050.35

BIJUP (OTHER BANK ACCOUNTS)

1,997.13	MBGB Ghosrajan 715880100015741	1,997.13
6,761.00	MBGB Biharsharif 71470100111946	6,761.00
2,441.00	PNB-1255000102946	2,441.00
2,835.00	PNB-1255000102955	2,835.00
27163.24	BOI-486110100013802	27163.24
159886.00	UBI-347302010011800 (NCLP, Bhagalpur)	159886.00
3240.00	UBI-409502010018351 (NCLP, Nalanda)	3240.00
5029.00	IDBI Account No.54366	5029.00
2766.10	IDBI Salary A/C-54380	5792.50
19493.33	IDBI Bank A/C No.6682	305563.81
297.00	IDBI Bank EPF A/C No.46118	208652.02
5000.00	IDBI Bank A/C No.0780104000051536	5000.00
1293.26	BOI-486110100013803 (initial deposit, FCC)	1293.26
2,38,202.06		7,35,653.96



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

SIGNIFICANT ACCOUNTING POLICY AND NOTES TO ACCOUNTS AS ON
31ST MARCH, 2023

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. Balances are reconciled by the management of the organization.
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. Reporting as per AS-18 shall be given in appropriate clause of Form-10B.
9. Program execution was not physically verified by us. This is executed by management of the organization only.

For, S K Kanth & Associates
Chartered Accountants

Sandeep Kumar Kanth
(Sandeep Kumar Kanth)
Proprietor



Bhartiya Jan Utthan Parishad

Abhishek Bhartiya
(Abhishek Bhartiya)
General Secretary

