

Ref. No.....

Dated.....

To,
The Chief Executive Director cum Mission Director,
Bihar Rural Livelihoods Promotion Society,
Patna-800001

Report on the Audit of the Project Financial Statements of Bihar Transformative Development Project (IDA-5867 IN)

OPINION:

We have Audited the accompanying special purpose Financial Statements of Bihar Transformative Development financed by the International Development Association (IDA) under credit 5867-IN and implemented by Bihar Rural Livelihoods Promotion Society which comprises of the Standalone Balance sheet as at 31st March 2022, the Standalone Income & Expenditure Account and the Receipts and Payments Account for the year ended on that date, and a summary of the significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid special purpose financial statements give the information required by the Act in the manner so required and give a true and fair in conformity with the financial reporting provisions of Section 4.09 of the General Conditions of the World Bank read with the Financing Agreement and Project Agreement both dated 8th July 2016.

BASIS OF OPINION:

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the ICAI. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in accordance with the Code of ethics issued by the Institute of Chartered Accountants of India (ICAI), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence whave obtained is sufficient and appropriate to provide a basis for our opinion.

EMPHASIS OF MATTERS:-

We draw attention to matters stated in the Management Letter annexed to the financial statements. Our opinion is not modified in respect of those matters mentioned in the Management Letter.

RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS:-

The management of the society is responsible for the preparation of these Financial Statements that give a true and fair view of the financial position and financial performance of the Project in accordance with the AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Project and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF FINANCIAL STATEMENTS:-

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to

design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the society's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

We communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the management with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS:-

Further to our opinion on the Project Financial Statements we further report that:

- a) we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- b) in our opinion, proper books of accounts have been kept by the implementing agency for Project purposes so far as appears from our examination of those books;
- c) the Project Financial Statements dealt with by this report is in agreement with the books of accounts;
- d) the Project funds were utilized for the purposes for which they were provided;
- e) expenditures, including assets created under the Project, shown in the PFS are eligible for financing under the Project Financing Agreements;
- f) Interim Financial Reports (IFR) submitted by the Project management can be relied upon to support applications for withdrawal of the Loan, and adequate supporting documentation has been maintained to support these claims;
- g) procurement has been carried out in line with the agreed procedures as detailed in the Operations Manual/Procurement Manual/Project Implementation Plan/Legal Agreements; and
- h) the Project has an adequate internal financial control system (including IT controls) and such controls were operating effectively as at March 31, 2021 and the Project complies with the provisions on financial management contained in

amit ray & co.

CHARTERED ACCOUNTANTS

the Operations Manual/ Project Implementation Plan/ Financial Management Manual, in all material aspects.

For Amit Ray & Co.
Chartered Accountants
FRN: 000483C



Abhishek Sharma
Partner
M. No.: 403861

Place: Patna

Date: 27.09.2022

UDIN: 22403861AVMJIL8038

September 27th, 2022

To,
The Chief Executive Officer
Bihar Transformative Development Project
Bihar Rural Rural Livelihoods Promotion Society
Annexe-II 3rd Floor , Vidyut Bhawan,
Bailey Road, Patna 800021


Sub: Management Letter

We have conducted the audit of the financial statements of **Bihar Transformative Development Project (BTDP)** implemented by Bihar Rural Livelihoods Promotion Society as at March 31, 2022. We familiarized ourselves with Project documents, the internal guidelines and circulars applicable during the period under audit. We also reviewed the business of the Project and evaluated the accounting systems and related internal controls of the Project in order to plan and perform our audit.

We conducted our audit in accordance with Auditing and Assurance Standards issued by the Institute of Chartered Accountants of India. Those 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 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 as evaluating the overall financial statement presentation.

The responsibility of the management includes the maintenance of adequate accounting records and internal controls for safeguarding of the assets of the Society and for preventing and detecting fraud or other irregularities.

The matters contained in this Management Letter are intended solely for the information of Project management, for such timely consideration and action as Project management may deem appropriate. They have all been considered by us in formulating the audit opinion expressed on the project financial statements in our audit report dated 27th September, 2022 and they do not alter the opinion expressed in that audit report.



Our observations are as follows:

1. Matters having a significant impact on the implementation of the project

1. District : Bhagalpur

Contract for Printing of Niyogen Patrika 21-22 During the course of audit it was found that the contract was allotted to Mahabeer Printers.

The comparative chart of all bidders shows that different bidder quote in different fashion, some quoted exclusive of GST, some quoted inclusive of GST and GST rates also varies from bidder to bidders. However a single uniform GST rate should have been charged by all bidders for a specific item they are bidding for.

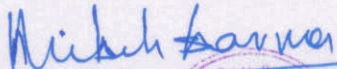
However, the management has taken necessary steps to regularize all of the above mentioned issues to ensure that all the internal controls and checks are in place.

We wish to take this opportunity to thank Project Management for the courtesies and cooperation extended to our auditors.

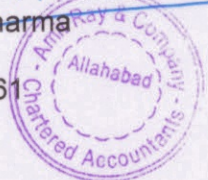
Thanking You.

Yours truly,

For Amit Ray & Co
Chartered Accountants
FRN 000483C



Abhishek Sharma
Partner
M.No. 403861



Patna

September 27th, 2022

Bihar Rural Livelihoods Promotion Society
Balance Sheet of Bihar Transformative Development Project and Other Projects/Departments/Funds
as at 31st March 2022

(Amount in Rs.)

Liabilities	Sch No.	Amount 31st March 2022	Amount 31st March 2021	Assets	Sch No.	Amount 31st March 2022	Amount 31st March 2021
Capital Fund Under				Fixed Assets Under			
BTDP	1	27,31,85,524.99	26,74,25,169.99	BTDP	9	27,31,85,524.99	26,74,25,169.99
BRLP		6,21,27,537.60	6,21,27,537.60	BRLP		6,21,27,537.60	6,21,27,537.60
Restricted Fund under	2			Current Assets, Loans & Advances			
BTDP		2,87,56,85,885.65	2,07,07,08,740.59	Current Assets			
UNICEF-Swabhiman Project		8,35,502.00	(9,159.00)	Cash in Hand	6	2,63,770.00	2,09,777.00
Integrated Poultry Development Scheme		29,72,12,266.70	31,76,83,454.70	Cash at Bank under	7		
Integrated Goat & Sheep Development Scheme		11,57,000.00	(5,02,271.60)	BTDP		2,17,40,94,984.28	89,50,45,978.32
Dairy Development Scheme		-	12,00,000.00	UNICEF-Swabhiman Project		8,35,502.00	-
Women Development Corp		1,97,79,946.00	1,97,79,946.00	Integrated Poultry Development Scheme		26,45,06,475.70	31,54,54,285.98
Deptt. Of Industries (Neera)		3,78,16,814.92	4,00,15,148.92	CSR Activities		8,00,00,000.00	-
BSBC Ltd		84,831.00	84,831.00	Women Development Corp.(WDC)		1,97,79,946.00	1,97,79,946.00
CSR Activities		8,00,00,000.00		Deptt. Of Industries (Neera)		2,33,93,630.64	3,98,66,777.64
Current Liabilities	3	2,46,21,043.50		BSBC Ltd		84,831.00	84,831.00
Others			1,72,24,101.24	Dairy Development Scheme		-	12,00,000.00
NNP		-	24,562.00	Loans & Advance			
SBM-G		-	2,62,62,315.00	Advance other than inter project	8	64,11,48,608.33	47,23,28,720.07
LSY		-	83,51,400.00	Inter Project Advance			
				Advance to NRLM/DDU-GKY		3,92,40,729.93	51,20,84,440.06
				Advance to NRETP		5,42,37,602.00	5,86,49,622.24
				SMB-G		-	-
				SJY		3,93,49,335.89	18,58,60,816.54
				TDS Receivable		2,57,874.00	2,57,874.00
Total [Rs.]		3,67,25,06,352.36	2,83,03,75,776.44	Total [Rs.]		3,67,25,06,352.36	2,83,03,75,776.44

Significant Accounting Policies & Notes on Accounts (Schedule 17)

In terms of our report of even date

For Amit Ray & Co.
(Chartered Accountants)
FRN-000483C

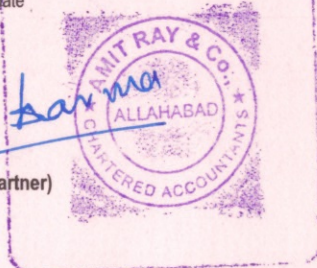
(C.A. Abhishek Sharma, Partner)

M.No.403861

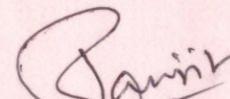
Place : Patna

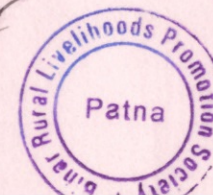
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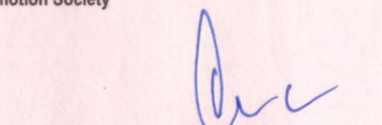
27 SEP 2022



For and on behalf of Bihar Rural Livelihoods Promotion Society


(Ranjit Kumar)
Chief Finance Officer




(Rahul Kumar)
Project Director-cum- Chief Executive Officer

Bihar Rural Livelihoods Promotion Society
Income & Expenditure Account of Bihar Transformative Development Project and other Projects/Department/Funds
for the year ended 31st March 2022

(Amount in Rs.)

Expenditure	Sch No.	For the year ended 31-3-2022	For the year ended 31-3-2021	Income	Sch No.	For the year ended 31-3-2022	For the year ended 31-3-2021
BTDP				Fund Received to the extent utilized during the year			
Community Institutional Development	10	2,14,49,88,436.32	2,06,96,69,228.57	BTDP		5,23,85,45,336.94	4,31,13,76,369.39
Community Investment Fund	11	2,21,23,84,857.20	1,48,35,40,086.52	UNICEF-Swabhiman Project		66,43,074.00	57,85,350.00
Access to Health, Nutrition & Sanitation	12	17,24,05,250.74	5,62,08,716.00	Integrated Poultry Development Scheme		2,04,71,188.00	(10,18,401.00)
Innovation, Partnership and Technical Assistance	13	7,62,16,456.58	11,51,44,489.00	Integrated Goat & Sheep Development Scheme		(16,59,271.60)	15,34,89,026.00
Project Management Cost	14	69,01,63,592.99	66,61,61,040.51	Deptt. Of Industries (Neera)		21,98,334.00	(4,76,842.50)
		5,29,61,58,593.83	4,39,07,23,560.60	Bank Interest under	4		
Add: Fixed Assets	9	62,77,518.00	11,63,69,965.00	BTDP		5,43,39,083.89	7,73,83,614.21
Total Expenditure		5,30,24,36,111.83	4,50,70,93,525.60	Integrated Poultry Development Scheme		2,67,655.00	12,16,274.00
Less: Fixed Assets transferred		62,77,518.00	11,63,69,965.00	Integrated Goat & Sheep Development Scheme		-	5,87,605.00
		5,29,61,58,593.83	4,39,07,23,560.60	UNICEF-Swabhiman Project		-	-
Net Expenditure under BTDP		66,43,074.00	57,85,350.00	Miscellaneous Income	5	32,74,173.00	19,63,577.00
UNICEF-Swabhiman Project		2,07,38,843.00	1,97,873.00				
Integrated Poultry Development Scheme		(16,59,271.60)	15,40,76,631.00				
Integrated Goat & Sheep Development Scheme		21,98,334.00	(4,76,842.50)				
Deptt. Of Industries (Neera)							
Total		5,32,40,79,573.23	4,55,03,06,572.10	Total		5,32,40,79,573.23	4,55,03,06,572.10

Significant Accounting Policies & Notes on Accounts-17
In terms of our report of even date

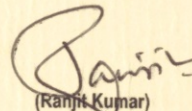
For Amit Ray & Co.
(Chartered Accountants)
FRN-000483C

(C.A. Abhishek Sharma, Partner)
M.No.403861
Place : Patna
Date:


27 SEP 2022



For and on behalf of Bihar Rural Livelihoods Promotion Society


(Ranjit Kumar)
Chief Finance Officer




(Rahul Kumar)
Project Director-cum- Chief Executive Officer

Bihar Rural Livelihoods Promotion Society

Receipts & Payments Accounts of Bihar Transformative Development Project and other Projects/Departments/Funds
for the year ended 31st March 2022

Amount in Rs

Receipts	Sch No	For the year ended 31-3-2022	For the year ended 31-3-2021	Payments	Sch No	For the year ended 31-3-2022	For the year ended 31-3-2021
Opening Balance							
Cash in Hand		2,09,777.00	4,24,529.00	Community Institutional Development	10	2,14,49,88,436.32	2,06,96,69,228.57
Cash at Bank		1,27,14,31,818.94	2,45,28,03,204.87	Community Investment Fund	11	2,21,23,84,857.20	1,48,35,40,086.52
Loans & Advances		1,22,89,23,598.91	1,55,04,54,426.70	Access to Health, Nutrition and Sanitation	12	17,24,05,250.74	5,62,08,716.00
TDS Receivable		2,57,874.00	14,22,687.00	Innovation, Partnership and Technical Assistance	13	7,62,16,456.58	11,51,44,489.00
		2,50,08,23,068.85	4,00,51,04,847.57	Project Management Cost	14	69,01,63,592.99	66,61,61,040.51
Funds Received from	2			Fixed Assets	9	62,77,518.00	11,63,69,965.00
Government of Bihar		6,04,98,00,000.00	3,34,48,60,000.00	UNICEF-Swabhiman Project		66,43,074.00	57,85,350.00
Other Projects/Departments/Funds				Integrated Poultry Development Scheme		2,07,38,843.00	1,97,873.00
UNICEF-Swabhiman Project		74,87,735.00	52,41,216.00	Integrated Goat & Sheep Development Scheme		(16,59,271.60)	15,40,76,631.00
CSR Activities		8,00,00,000.00	-	Neera Intervention		21,98,334.00	(4,76,842.50)
Dairy Development Scheme		-	12,00,000.00	Opening Liabilities		5,18,62,378.24	32,19,19,906.07
Bank Interest under	4			Fund Returned Under			
BTDP		5,43,39,083.89	7,73,83,614.21	Dairy Development Scheme		12,00,000.00	-
Integrated Poultry Development Scheme		2,67,655.00	12,16,274.00	Closing Balance			
Integrated Goat & Sheep Development Scheme		-	5,87,605.00	Cash in Hand	6	2,63,770.00	2,09,777.00
Miscellaneous Income	5	32,74,173.00	19,63,577.00	Cash at Bank Under	7		
Closing Liabilities:	3			BTDP		2,17,40,94,984.28	89,50,45,978.32
Others		2,46,21,043.50	1,72,24,101.24	UNICEF-Swabhiman Project		8,35,502.00	-
Interproject Liabilities				WDC		1,97,79,946.00	1,97,79,946.00
NNP		-	24,562.00	Integrated Poultry Development Scheme		26,45,06,475.70	31,54,54,285.98
SBM-G		-	2,62,62,315.00	CSR Activities		8,00,00,000.00	-
LSY		-	83,51,400.00	Deptt. Of Industries (Neera)		2,33,93,630.64	3,98,66,777.64
				BSBC Ltd		84,831.00	84,831.00
				Dairy Development Scheme		-	12,00,000.00
				Loans & Advances			
				Advance other than inter project	8	64,11,48,608.33	47,23,28,720.07
				Inter Project Advance			
				Advance to NRLM/DDU-GKY		3,92,40,729.93	51,20,84,440.06
				SJY		3,93,49,335.89	18,58,60,816.54
				NRETP		5,42,37,602.00	5,86,49,622.24
				TDS Receivable		2,57,874.00	2,57,874.00
Total [Rs]		8,72,06,12,759.24	7,48,94,19,512.02	Total [Rs]		8,72,06,12,759.24	7,48,94,19,512.02

Significant Accounting Policies & Notes on Accounts (Schedule -17)

In terms of our report of even date

For Amit Ray & Co.
(Chartered Accountants)
FRN-0004830

(C.A. Abhishek Sharma, Partner)
M.No-403861
Place : Patna
Date:

27 SEP 2022



For and on behalf of Bihar Rural Livelihoods Promotion Society

(Ranjit Kumar)
Chief Finance Officer

(Rahul Kumar)

Project Director-cum- Chief Executive Officer

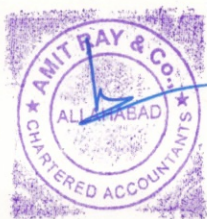


Bihar Rural Livelihoods Promotion Society
Bihar Transformative Development Project and other Projects/Funds
Schedule 1 of Capital Fund forming part of Balance Sheet as at 31st March 2022

Particulars	(Amount in Rs.)	
	As at 31st March 2022	As at 31st March 2021
Capital Fund		
Opening Balance	26,74,25,169.99	15,10,86,594.99
Add : Transferred during the year being		
Capital expenditure in nature	62,77,518.00	11,63,69,965.00
Deletion of Assets	5,17,163.00	31,390.00
Total	27,31,85,524.99	26,74,25,169.99

Schedule 3 of Current Liabilities forming part of Balance Sheet as at 31st March 2022

Particulars	(Amount in Rs.)	
	As at 31st March 2022	As at 31st March 2021
Siwan	1,57,582.00	1,65,048.00
Begusarai	-	-
Bhojpur	3,64,851.67	2,65,902.67
Buxar	3,57,288.00	4,57,779.55
Sheohar	6,925.60	17,304.60
Sheikhpura	2,11,562.00	1,21,806.00
Araria	70,12,859.00	87,211.00
Arwal	5,980.00	55,002.00
Saran	4,55,153.00	4,09,313.00
Jehanabad	1,59,887.00	73,150.00
Lakhisarai	4,39,503.00	2,58,754.00
Kaimur	1,50,090.00	91,325.00
Vaishali	85,954.00	2,34,238.00
Aurangabad	33,804.00	1,00,503.00
Bettiah	2,22,250.00	96,668.00
Bhagalpur	2,69,932.00	1,14,765.25
Darbhanga	2,80,587.00	35,934.00
Gopalganj	3,02,849.66	3,75,467.37
Jamui	15,000.00	23,954.00
Katihar	3,29,580.26	10,84,214.00
Kishanganj	9,227.00	3,42,367.49
Madhepura	1,936.00	16,009.00
Motihari	1,12,115.00	1,42,622.00
Munger	20,481.00	2,21,054.00
Nawada	1,60,474.00	1,33,279.00
Patna	4,39,087.31	8,02,377.31
Rohtas	-	96,083.00
Saharsa	48,739.00	70,550.00
Samastipur	88,554.00	4,23,509.00
Sitamarhi	1,44,183.00	13,552.00
Supaul	42,276.00	5,100.00
Banka	73,893.00	11,405.00
Purnia	443.00	
SPMU	1,26,17,997.00	1,08,77,854.00
Total	2,46,21,043.50	1,72,24,101.24



Bihar Rural Livelihoods Promotion Society
Bihar Transformative Development Project and other Projects/Funds
Schedule - 2 of Restricted Fund forming part of Balance Sheet as at 31st March 2022

Amount in Rs.

Particulars	BTDP	UNICEF-Swabhiman Project	Integrated Poultry Development Scheme	Integrated Goat and Sheep Development Scheme	Dairy Development Scheme	WDC	BSBC LTD	CSR Activities	Neera	Total
Restricted Fund balance as on 01/04/2021	2,07,07,08,740.59	(9,159.00)	31,76,83,454.70	(5,02,271.60)	12,00,000.00	1,97,79,946.00	84,831.00	-	4,00,15,148.92	2,44,89,60,690.61
Fund Received during the Year	6,04,98,00,000.00	74,87,735.00	-	-	-	-	-	8,00,00,000.00	-	6,13,72,87,735.00
Bank Interest	5,43,39,083.89	-	2,67,655.00	-	-	-	-	-	-	5,46,06,738.89
Other Receipt	32,74,173.00	-	-	-	-	-	-	-	-	32,74,173.00
Total fund Available	8,17,81,21,997.48	74,78,576.00	31,79,51,109.70	(5,02,271.60)	12,00,000.00	1,97,79,946.00	84,831.00	8,00,00,000.00	4,00,15,148.92	8,64,41,29,337.50
Less: Returned to the Deptt.	-	-	-	-	12,00,000.00	-	-	-	-	12,00,000.00
Less : Fund utilized	5,30,24,36,111.83	66,43,074.00	2,07,38,843.00	(16,59,271.60)	-	-	-	-	21,98,334.00	5,33,03,57,091.23
Restricted Fund balance as on 31/03/2022	2,87,56,85,885.65	8,35,502.00	29,72,12,266.70	11,57,000.00	-	1,97,79,946.00	84,831.00	8,00,00,000.00	3,78,16,814.92	3,31,25,72,246.27

Break - up of Restricted Fund balance as on 31/03/2022 represented by:

Cash & Bank	2,17,32,01,754.28	8,35,502.00	26,45,06,475.70	11,57,000.00	-	1,97,79,946.00	84,831.00	8,00,00,000.00	2,33,93,630.64	2,56,29,59,139.62
Advance- including Inter project advance	72,71,05,174.87	-	3,27,05,791.00	-	-	-	-	-	1,44,23,184.28	77,42,34,150.15
Total	2,90,03,06,929.15	8,35,502.00	29,72,12,266.70	11,57,000.00	-	1,97,79,946.00	84,831.00	8,00,00,000.00	3,78,16,814.92	3,33,71,93,289.77
Less : Liabilities	2,46,21,043.50	-	-	-	-	-	-	-	-	2,46,21,043.50
Restricted Fund	2,87,56,85,885.65	8,35,502.00	29,72,12,266.70	11,57,000.00	-	1,97,79,946.00	84,831.00	8,00,00,000.00	3,78,16,814.92	3,31,25,72,246.27



Schedule 4 of Interest forming part of Balance Sheet as at 31st March 2022

Particulars	(Amount in Rs.)	
	As at 31st March 2022	As at 31st March 2021
Siwan	4,46,226.76	3,91,446.00
Begusarai	2,96,762.00	4,38,677.00
Bhojpur	1,40,312.63	4,91,228.00
Buxar	1,66,534.00	3,48,391.90
Sheohar	81,750.00	1,82,346.00
Sheikhpura	2,16,364.00	1,64,821.00
Araria	4,03,836.31	6,84,381.00
Arwal	70,549.90	97,685.00
Saran	2,38,766.28	2,40,030.00
Jehanabad	1,64,360.00	2,19,505.00
Lakhisarai	1,55,357.26	2,35,760.04
Kaimur	2,89,234.00	4,31,670.00
Vaishali	5,54,893.09	3,41,893.00
Aurangabad	34,718.00	20,259.00
Bettiah	83,866.00	98,162.81
Bhagalpur	2,56,711.00	2,84,051.00
Darbhanga	2,81,355.00	2,37,718.00
Gopalganj	1,13,448.88	1,57,382.00
Jamui	26,821.00	74,928.00
Katihar	94,620.00	1,67,311.00
Kishanganj	1,06,511.90	3,80,630.16
Madhepura	10,883.00	27,011.78
Motihari	2,65,664.00	2,93,484.00
Munger	8,308.00	17,898.00
Nawada	2,22,676.38	4,01,414.00
Patna	2,03,284.00	1,91,276.00
Rohtas	1,60,980.00	3,36,338.00
Saharsa	32,100.00	26,341.00
Samastipur	2,27,642.00	2,42,141.12
Sitamarhi	1,21,085.80	4,34,269.40
Supaul	17,153.50	31,253.00
Banka	1,07,756.20	1,09,110.00
Madhubani	8,979.00	-
Muzaffarpur	9,792.00	-
Gaya	2,072.00	-
SPMU	4,89,85,365.00	7,13,88,681.00
Total	5,46,06,738.89	7,91,87,493.21



Schedule 5 of Other Income forming part of Balance Sheet as at 31st March 2022

Particulars	(Amount in Rs.)	
	As at 31st March 2022	As at 31st March 2021
Siwan	1,19,729.00	-
Begusarai	1,42,930.00	52,719.00
Bhojpur	4.00	-
Buxar	1,50,726.00	100.00
Sheohar	1,34,952.00	4,313.00
Sheikhpura	51,975.00	30,554.00
Araria	53,533.00	56,193.00
Arwal	47,143.00	93,796.00
Saran	82,898.00	1,29,218.00
Jehanabad	20.00	-
Lakhisarai	-	816.00
Kaimur	53,047.00	25,774.00
Vaishali	1,76,388.00	-
Aurangabad	13,680.00	26,064.00
Bettiah	46,347.00	1,02,737.00
Bhagalpur	10.00	20.00
Darbhanga	1,57,779.00	76,821.00
Gopalganj	59,288.00	-
Jamui	-	648.00
Katihar	-	-
Kishanganj	1,15,854.00	32,480.00
Madhepura	-	-
Motihari	38,295.00	23,504.00
Munger	11,400.00	-
Nawada	1,17,190.00	30,924.00
Patna	1,71,664.00	95,696.00
Rohtas	79,200.00	910.00
Saharsa	11,400.00	28,988.00
Samastipur	1,51,120.00	-
Sitamarhi	1,03,220.00	22,582.00
Supaul	-	-
Banka	-	-
SPMU	11,84,381.00	11,28,720.00
Total	32,74,173.00	19,63,577.00



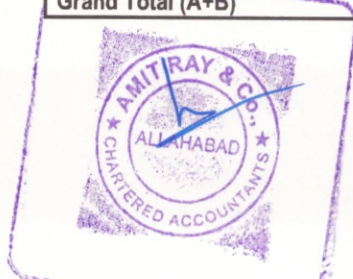
Schedule 6 of Cash in hand forming part of Balance Sheet as at 31st March 2022

Particulars	(Amount in Rs.)	
	As at 31st March 2022	As at 31st March 2021
Siwan	-	-
Begusarai	-	-
Bhojpur	25,808.00	45,901.00
Buxar	11,565.00	15,756.00
Sheohar	-	-
Sheikhpura	25.00	-
Araria	-	-
Arwal	7,193.00	21,025.00
Saran	4,524.00	1,755.00
Jehanabad	68,767.00	9,181.00
Lakhisarai	-	7,075.00
Kaimur	40,403.00	531.00
Vaishali	-	-
Aurangabad	38,285.00	14,256.00
Bettiah	-	-
Bhagalpur	496.00	6,203.00
Darbhanga	6,579.00	17,716.00
Gopalganj	-	-
Jamui	-	-
Katihar	17,047.00	6,068.00
Kishanganj	-	1,381.00
Madhepura	-	-
Motihari	-	-
Munger	-	-
Nawada	-	-
Patna	13,425.00	16,809.00
Rohtas	6,741.00	3,884.00
Saharsa	1,380.00	4,067.00
Samastipur	-	-
Sitamarhi	386.00	5,087.00
Supaul	-	-
Banka	-	-
SPMU	21,146.00	33,082.00
Total	2,63,770.00	2,09,777.00



Schedule 7 of Cash at Bank forming part of Balance Sheet as at 31st March 2022

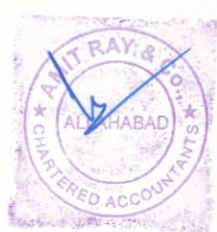
Particulars	(Amount in Rs.)	
	As at 31st March 2022	As at 31st March 2021
Siwan	40,000.00	6,93,781.47
Begusarai	32,74,606.00	1,09,46,350.40
Bhojpur	50,26,358.03	42,84,993.33
Buxar	-	1,32,574.78
Sheohar	13,87,626.73	14,95,642.20
Sheikhpura	26,41,590.24	52,47,607.97
Araria	-	89,80,913.81
Anwal	9,70,377.88	18,06,801.79
Saran	66,12,714.77	66,09,660.07
Jehanabad	3,41,569.20	85,08,189.18
Lakhisarai	69,461.00	11,44,898.63
Kaimur	3,10,000.00	3,99,890.31
Vaishali	1,32,46,308.08	87,01,304.54
Aurangabad	18,28,286.29	6,79,405.04
Bettiah	6,75,036.48	13,24,537.28
Bhagalpur	-	40,20,897.62
Darbhanga	26,73,878.75	23,77,687.75
Gopalganj	16,49,794.69	48,92,516.24
Jamui	-	13,23,500.40
Katihar	19,00,000.00	5,68,380.70
Kishanganj	14,954.00	17,78,625.10
Madhepura	3,72,764.65	1,51,096.72
Motihari	64,01,394.37	66,69,288.78
Munger	45,723.00	2,22,709.40
Nawada	19,90,433.04	41,50,169.03
Patna	-	32,67,896.02
Rohtas	16,44,064.66	58,75,179.89
Saharsa	1,71,681.96	28,02,024.44
Samastipur	14,65,781.03	99,09,263.70
Sitamarhi	8,71,195.01	36,85,034.96
Supaul	3,78,497.00	1,29,240.64
Banka	-	13,27,953.65
Muzaffarpur	1,89,482.00	
Khagaria	42,22,959.00	
Nalanda	-	
Gaya	2,062.00	
Total A	6,04,18,599.86	11,41,08,015.84
SPMU		
Axis Bank -05126 (Parent)	48,74,33,887.45	-
ICICI Bank 625905048986	55,67,860.00	55,67,860.00
DBGB-68808 (Other Govt. Dept.)	86,44,166.00	95,76,511.00
Canara Bank-8779	7,47,90,022.29	8,23,03,266.29
Canara Bank-11930	28,75,083.00	-
Canara Bank-10676	11,79,11,076.93	-
State Bank of India-30221264233	32,48,19,940.34	22,66,284.04
State Bank of India-31279026918	11,59,140.00	-
Union Bank of India	23,03,808.25	20,04,14,901.25
DBGB-65810-Parent	75,21,95,769.01	19,49,47,141.03
UBGB-36925-Parent	69,70,38,189.06	-
Indusind Bank-100060967928	4,55,907.00	4,21,506.00
Indusind Bank-2010002073386	22,00,016.00	28,00,016.00
State Bank of India-19012 - Parent	2,48,81,904.43	65,90,26,317.49
Total B	2,50,22,76,769.76	1,15,73,23,803.10
Grand Total (A+B)	2,56,26,95,369.62	1,27,14,31,818.94



Bihar Rural Livelihoods Promotion Society
Bihar Transformative Development Project and other Projects/Funds
Schedule 8 of Loans & Advances forming part of Balance Sheet as at 31st March 2022

(Amount in Rs.)

Districts	Employee Advance		Advance under Poultry Development Scheme		Advance under Integrated Goat & Sheep Development Scheme		Advance under Neera Intervention		3. Others		Total As on 31st March 2022	Total As on 31st March 2021
	Less than Six months	More than Six Months	Less than Six months	More than Six Months	Less than Six months	More than Six Months	Less than Six months	More than Six Months	Less than Six months	More than Six Months		
Siwan	19,59,668.00	10,29,376.50	4,37,500.00	4,40,000.00			-	2,30,000.00	2,27,21,573.96	39,12,444.58	3,07,30,563.04	4,00,45,468.05
Begusarai	8,41,703.00	4,47,160.00							3,16,56,187.00	67,20,006.97	3,96,65,056.97	1,79,51,492.00
Bhojpur	13,15,215.75	3,53,591.00	8,86,000.00	4,43,000.00			3,70,200.00		1,97,04,179.53	1,86,88,110.98	4,17,60,297.26	2,94,86,866.36
Buxar	8,42,154.37	3,08,276.00	10,35,433.00	7,06,000.00					1,77,46,590.54	61,91,812.88	2,68,30,266.79	5,04,52,437.92
Sheohar	2,97,529.00	57,443.55		3,72,500.00			1,19,000.00		41,60,000.00	19,52,430.00	69,58,902.55	50,74,132.51
Sheikhpura	4,55,206.00	1,57,540.00	9,40,000.00	9,40,000.00				1,15,000.00	1,43,66,491.00	22,95,786.00	1,92,70,023.00	1,16,79,584.00
Araria	15,79,168.00	6,57,891.75	-	12,40,158.00					3,84,78,341.00	1,47,13,150.27	5,66,68,709.02	2,86,39,384.89
Arwal	2,18,852.00	1,11,516.00	2,08,540.00				2,87,000.00		22,73,457.00	2,25,282.00	33,24,647.00	15,75,749.00
Saran	11,29,558.73	15,59,015.26	3,72,500.00	1,89,400.00					21,38,990.00	52,53,470.26	1,06,42,934.25	1,90,50,283.16
Jehanabad	2,43,085.00	1,56,438.00		6,90,205.00				27,667.78	2,12,316.00	5,07,455.50	18,37,167.28	19,70,232.28
Lakhisarai	15,659.00	8,36,779.70					4,43,000.00		46,82,600.00	92,83,394.14	1,52,61,432.84	76,19,382.88
Kaimur	5,56,188.00	22,900.00	5,98,855.00	-			7,09,100.00		1,00,02,170.86	27,78,728.00	1,46,67,941.86	1,69,52,276.28
Vaishali	6,44,439.00	2,88,412.00					13,06,400.00	3,82,023.60	364,69,855.82	1,12,64,780.61	5,03,55,911.03	3,36,00,588.39
Aurangabad	1,68,648.00	19,008.00							87,35,120.00	11,10,119.90	1,00,32,895.90	52,75,794.70
Bettiah	1,56,506.50	1,50,013.00	1,14,652.00	8,37,074.00			1,15,000.00		37,74,470.00	4,02,622.00	55,50,337.50	82,19,031.30
Bhagalpur	5,45,387.00	94,413.00	13,53,958	4,70,000			1,09,130.00		3,65,84,212.00	66,10,939.06	4,57,68,039.06	2,43,68,999.97
Darbhanga	8,08,334.00	42,750.00	13,29,000.00	4,43,000.00			6,67,400.00		84,92,880.00	58,81,256.00	1,76,64,620.00	1,11,56,769.00
Gopalganj	58,306.00	12,71,168.37	40,000.00						1,19,21,981.28	26,89,637.58	1,59,81,093.23	2,21,43,211.76
Jamui	56,183.00	36,375.00					35,700.00		99,98,083.42	77,807.00	1,02,04,148.42	15,78,387.28
Katihar	15,15,569.00	1,82,762.00	4,70,000.00	7,21,907.00				2,67,125.00	2,36,41,008.26	31,71,788.00	2,99,70,159.26	1,30,20,796.99
Kishanganj	2,05,233.00	87,398.00	2,00,000.00	73,216.00				1,15,000.00	97,51,806.20	36,64,531.00	1,40,97,184.20	83,92,017.45
Madhepura	52,400.00			11,13,576.00					11,50,000.00	15,000.00	23,30,976.00	33,02,058.00
Motihari	5,43,345.00	1,20,946.00	28,50,000.00	9,00,000.00					2,81,39,490.00	80,71,494.00	4,06,25,275.00	1,16,28,923.00
Munger	28,000.00	17,698.96					1,06,692.00		3,93,200.00	2,370.00	5,47,960.96	1,74,409.96
Nawada	5,11,679.00	1,38,567.00	4,70,000.00	28,52,000.00			5,97,440.00		1,30,15,303.00	49,80,419.00	2,25,65,408.00	99,05,212.00
Patna	11,19,669.40	3,79,453.00	-	2,59,158.00			23,95,300.00	943.90	54,97,659.86	1,35,63,610.10	2,32,15,794.26	1,44,67,670.27
Rohtas	6,70,888.14	2,19,966.00	12,15,200.00	-			1,22,972.00		71,40,021.00	6,456.00	93,75,503.14	66,28,254.14
Saharsa	93,525.00	65,556.00	-	37,60,000.00			17,86,590.00		54,84,150.00	26,02,861.58	1,37,92,682.58	50,19,401.00
Samastipur	7,13,189.00	7,82,654.15	12,96,381.00	-			1,15,000.00		56,93,675.00	13,09,443.00	99,10,342.15	2,32,43,033.19
Sitamarhi	4,83,852	1,98,244	4,81,250.00	9,37,568.00			7,44,500.00		71,75,252	10,44,441	1,10,65,107.00	76,51,269.36
Supaul	4,500.00	-	10,17,760.00						10,33,765.00	28,05,215.00	48,61,240.00	1,11,300.00
Banka	3,400.00	608.00							29,56,210.78	18,51,000.00	48,11,218.78	26,65,139.98
Nalanda										1,13,407.00	1,13,407.00	11,81,400.00
Purnia												73,54,203.00
Muzaffarpur							4,77,800.00				4,77,800.00	-
Khagaria										27,77,041.00	27,77,041.00	-
Gaya							27,77,200.00		17,30,000.00		45,07,200.00	-
SPMU	20,259.00	12,04,976.00							1,41,62,858.00	75,41,229.00	2,29,29,322.00	2,07,43,560.00
Total	1,78,57,298.89	1,09,98,896.24	1,53,17,029.00	1,73,88,762.00	-	-	1,32,85,424.00	11,37,760.28	41,10,83,898.51	15,40,79,539.41	64,11,48,608.33	47,23,28,720.07



Bihar Rural Livelihoods Promotion Society
Bihar Transformative Development Project and other Projects/Funds
Schedule 9 of Fixed Assets forming part of Balance Sheet as at 31st March 2022

(Amount in Rs.)

Particulars	Balance as on 01-04-2021	Addition During the year	Deletion During the year	Balance as on 31-03-2022
Air conditioner	3,01,831.00	-	-	3,01,831.00
Computer	5,84,42,750.40	-	-	5,84,42,750.40
Laptops/Tablet	4,48,883.00	76,500.00	-	5,25,383.00
Fax	16,000.00	-	-	16,000.00
Furniture	2,14,40,778.99	17,96,696.00	-	2,32,37,474.99
Mobile/Tablet	83,908.00	24,900.00	-	1,08,808.00
Intercom	1,73,426.00	4,499.00	-	1,77,925.00
Vehicle	17,30,143.00	-	-	17,30,143.00
Photocopier	11,01,632.00	12,09,380.00	2,61,354.00	20,49,658.00
Printer	18,20,580.00	9,11,151.00	2,33,309.00	24,98,422.00
Software	16,100.00	68,709.00	-	84,809.00
Other Office Equipments	71,16,216.60	10,85,230.00	-	82,01,446.60
Misc. Electronic Installations	96,935.00	29,912.00	-	1,26,847.00
LCD Projector	10,22,98,931.00	2,20,714.00	22,500.00	10,24,97,145.00
LCD TV	1,23,850.00	-	-	1,23,850.00
Digital Camera	4,97,624.00	73,255.00	-	5,70,879.00
UPS/Inverter	91,83,699.00	4,86,059.00	-	96,69,758.00
Scanner	52,941.00	4,800.00	-	57,741.00
Generator (MP)	-	-	-	-
Computer Accessories	1,56,370.00	30,575.00	-	1,86,945.00
Upgrading of Computer System/Office Equipment	34,096.00	22,269.00	-	56,365.00
Cycle(MP)	3,670.00	-	-	3,670.00
Laptop Adaptor	-	-	-	-
Fan	5,45,589.00	1,16,910.00	-	6,62,499.00
Sign Board	50,765.00	5,285.00	-	56,050.00
Office Refurnishing	6,04,85,668.00	57,194.00	-	6,05,42,862.00
Gas Cylinder	15,224.00	8,230.00	-	23,454.00
Stabilizer	3,75,608.00	11,700.00	-	3,87,308.00
Data Card	76,630.00	15,500.00	-	92,130.00
Pen Drive	30,522.00	1,040.00	-	31,562.00
White Board	44,969.00	5,560.00	-	50,529.00
Room Heater	42,728.00	6,750.00	-	49,478.00
Telephone set (Walky)	10,620.00	-	-	10,620.00
Heater (Kitchen)	12,750.00	-	-	12,750.00
Water Filter	2,71,512.00	-	-	2,71,512.00
Coolers	1,37,645.00	4,700.00	-	1,42,345.00
Bio Matrix	-	-	-	-
Transformer	-	-	-	-
Speaker set	1,17,795.00	-	-	1,17,795.00
Vehicle (safari strome)	-	-	-	-
SHG Training Manual	66,780.00	-	-	66,780.00
Total [Rs]	26,74,25,169.99	62,77,518.00	5,17,163.00	27,31,85,524.99



Bihar Rural Livelihoods Promotion Society

Bihar Transformative Development Project and other Projects/Funds

Schedule : 10 of Community Institutional Development forming part of Income & Expenditure Account for the year ended 31st March 2022

(Amount in Rs.)

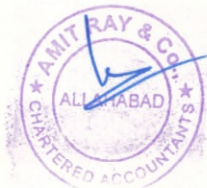
Particulars	A. Institutional Building	B. Capacity Building	C. Block Project Implement Unit (BPIU) Cost	Total for the year ended 31st March 2022	Total for the year ended 31st March 2021
Siwan	4,57,80,045.00	31,39,775.50	6,03,78,326.39	10,92,98,146.89	11,59,76,426.86
Begusarai	3,83,32,099.03	20,42,862.00	7,36,49,578.00	11,40,24,539.03	12,46,38,538.00
Bhojpur	4,80,28,055.00	10,59,985.00	5,57,45,366.91	10,48,33,406.91	9,25,57,956.33
Buxar	3,57,44,793.00	28,06,473.00	3,94,30,916.52	7,79,82,182.52	5,93,33,337.66
Sheohar	2,34,92,467.00	2,40,367.00	1,67,99,845.46	4,05,32,679.46	3,21,55,112.00
Sheikhpura	75,41,403.00	3,90,111.00	2,15,64,529.50	2,94,96,043.50	3,05,06,559.22
Araria	2,91,31,018.50	18,72,184.00	3,27,69,640.00	6,37,72,842.50	7,95,83,959.00
Arwal	1,80,62,170.00	2,22,270.00	2,39,95,699.61	4,22,80,139.61	5,02,98,601.23
Saran	4,65,18,699.20	62,58,488.86	6,94,70,538.12	12,22,47,726.18	11,29,63,227.38
Jehanabad	2,46,28,712.00	1,95,056.00	3,44,00,456.16	5,92,24,224.16	6,05,01,576.53
Lakhisarai	1,46,55,914.36	16,22,891.00	3,02,35,286.74	4,65,14,092.10	4,82,39,371.72
Kaimur	2,64,40,262.00	29,89,822.00	4,10,60,065.00	7,04,90,149.00	6,67,50,631.35
Vaishali	6,78,08,104.00	13,06,369.00	7,13,22,641.69	14,04,37,114.69	12,83,17,581.99
Aurangabad	1,18,09,234.00	12,254.00	85,09,185.38	2,03,30,673.38	1,50,67,337.84
Bettiah	3,75,66,242.00	30,83,299.00	2,69,17,828.20	6,75,67,369.20	7,27,39,791.39
Bhagalpur	2,03,08,314.00	37,90,852.00	3,82,24,031.66	6,23,23,197.66	6,86,02,341.39
Darbhanga	3,34,55,276.00	10,33,947.00	5,37,99,231.36	8,82,88,454.36	9,41,62,403.26
Gopalganj	2,96,04,156.90	2,775.00	2,39,32,472.81	5,35,39,404.71	5,38,20,470.86
Jamui	40,98,732.00	9,294.00	63,42,415.86	1,04,50,441.86	1,49,97,490.18
Katihar	2,04,59,921.00	23,52,070.00	3,33,48,236.56	5,61,60,227.56	8,72,02,203.22
Kishanganj	1,12,83,534.00	14,69,951.00	99,36,951.00	2,26,90,436.00	2,59,76,441.44
Madhepura	1,01,95,069.00	24,710.00	72,97,074.70	1,75,16,853.70	1,42,43,283.50
Motihari	4,97,50,352.00	36,22,129.00	4,68,83,901.48	10,02,56,382.48	9,61,75,928.80
Munger	47,12,113.00	-	68,23,655.40	1,15,35,768.40	1,27,24,424.05
Nawada	2,73,22,790.00	66,28,384.00	3,90,08,480.86	7,29,59,654.86	6,49,61,211.94
Patna	3,95,36,083.50	15,08,406.00	6,48,18,165.00	10,58,62,654.50	13,00,23,586.83
Rohtas	2,47,51,719.00	73,20,834.00	3,90,81,757.81	7,11,54,310.81	7,96,73,964.12
Saharsa	56,09,318.42	43,937.00	83,72,686.48	1,40,25,941.90	1,13,38,396.12
Samastipur	7,55,34,923.00	12,60,517.00	5,73,21,201.01	13,41,16,641.01	13,35,83,611.62
Sitamarhi	5,34,92,790.36	4,94,366.00	3,78,45,021.38	9,18,32,177.74	9,96,77,075.66
Supaul	68,91,674.00	5,32,710.00	64,10,191.44	1,38,34,575.44	1,23,61,910.06
Banka	57,40,119.00	23,316.00	68,46,613.20	1,26,10,048.20	1,36,23,627.26
Madhubani	-	-	-	-	-
Muzaffarpur	-	-	-	-	-
Purnia	-	-	-	-	10,65,797.00
Khagria	-	-	-	-	-
Nalanda	-	-	-	-	-
SPMU	8,91,99,807.00	99,56,511.00	-	9,91,56,318.00	4,09,48,365.00
Total	98,74,85,910.27	6,73,16,916.36	1,09,25,41,991.69	2,14,73,44,818.32	2,14,47,92,540.81
Less:-					
Expenses transferred for Capitalization				23,56,382.00	7,51,23,312.24
Total				2,14,49,88,436.32	2,06,96,69,228.57



Bihar Rural Livelihoods Promotion Society
Bihar Transformative Development Project and other Projects/Funds

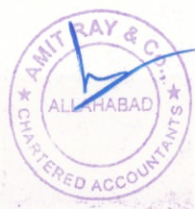
Schedule 11 of Community Investment Fund forming part of Income & Expenditure Account for the year ended 31st March 2022

Particulars	A. Revolving Fund to SHGs	B. CIF to Village Organizations (VOs)	C. CIF to Cluster Level Federations	D. CIF for Micro Insurance	E. Value Chain Dev for Farm Interventions	F. Value Chain Dev for Off Farm Interventions	G. Value Chain Dev for Non Farm Interventions	H. Skill Placement and Self Employment	I. Specialized insurance processing centres /m	(Amount in Rs)	
										Total as on 31st March 2022	Total as on 31st March 2021
Siwan	10,65,70,000.00	2,19,05,000.00	1,00,00,000.00		20,74,446.00	-	7,74,017.00	-	-	14,13,23,463.00	9,04,88,635.00
Begusarai	8,81,65,000.00	1,57,75,000.00	1,10,00,000.00		1,13,46,221.00	-	-	2,91,920.00	-	12,65,78,141.00	7,13,51,653.00
Bhojpur	6,04,25,000.00	1,92,20,000.00	30,00,000.00		83,93,141.00	4,39,128.00	13,75,348.00	77,975.00	-	9,29,30,592.00	6,37,19,814.02
Buxar	5,06,35,010.00	2,58,27,852.50	20,00,000.00		-	26,39,771.00	30,07,226.00	2,94,197.00	-	8,44,04,056.50	3,59,10,780.00
Sheohar	3,27,50,000.00	78,95,000.00	-		31,25,789.00	-	-	-	-	4,37,70,789.00	1,88,26,775.00
Sheikhpura	2,66,05,000.00	8,30,000.00	40,00,000.00		3,81,465.00	-	3,02,926.00	2,49,220.00	-	3,23,68,611.00	1,03,65,967.00
Araria	4,12,28,141.00	2,29,40,000.00	10,00,000.00		12,54,498.00	41,02,685.24	-	2,91,122.00	-	7,08,16,446.24	6,97,02,533.00
Arwal	3,74,45,000.00	2,15,80,000.00	-		25,666.00	9,706.00	19,49,435.00	1,32,249.00	-	6,11,42,056.00	2,30,88,655.00
Saran	10,82,35,000.00	2,31,60,000.00	50,00,000.00		15,85,822.00	10,387.00	2,98,014.00	-	-	13,82,89,223.00	6,34,07,144.00
Jehanabad	1,93,50,000.00	2,04,38,329.00	-		13,62,576.00	10,000.00	16,68,321.00	3,00,866.00	-	4,31,30,092.00	3,41,61,871.00
Lakhisarai	3,15,70,000.00	8,90,000.00	-		13,16,500.00	-	12,18,950.00	1,39,418.00	3,266.00	3,51,38,134.00	2,45,43,714.00
Kaimur	3,89,25,000.00	1,43,21,000.00	1,00,00,000.00		31,59,455.00	2,39,119.00	16,75,277.00	22,000.00	-	6,83,41,851.00	4,60,44,675.00
Vaishali	9,19,40,000.00	5,14,84,667.00	10,00,000.00		41,95,755.00	-	20,50,597.00	16,200.00	-	15,06,87,219.00	11,10,56,999.00
Aurangabad	1,66,10,000.00	-	-		1,79,200.00	1,19,655.00	8,91,595.10	-	-	1,78,00,450.10	1,33,15,000.00
Bettiah	4,65,00,000.00	67,25,000.00	70,00,000.00		1,49,29,395.00	47,19,008.00	-	98,982.00	-	7,99,72,385.00	5,37,70,088.00
Bhagalpur	5,19,00,000.00	46,55,000.00	10,00,000.00		21,54,834.00	-	46,57,218.00	1,79,420.00	-	6,45,46,472.00	3,98,02,522.00
Darbhanga	8,98,97,154.00	1,63,50,499.00	90,00,000.00		7,73,300.00	8,01,760.00	30,31,139.00	-	-	11,98,53,852.00	9,99,40,932.00
Gopalganj	1,86,85,000.00	87,21,668.00	10,00,000.00		11,92,910.00	13,29,958.00	-	28,000.00	-	3,09,57,536.00	5,39,44,097.50
Jamui	1,01,90,000.00	1,23,66,669.67	-		8,05,687.00	3,14,935.00	3,71,760.00	1,03,129.00	-	2,41,52,180.67	1,05,33,920.00
Katihar	7,26,70,000.00	55,10,000.00	-		24,43,210.00	11,11,293.00	28,05,138.00	2,38,570.00	-	8,47,78,211.00	8,05,01,487.00
Kishanganj	2,21,25,000.00	44,90,000.00	-		5,53,864.00	66,253.00	-	63,972.00	-	2,72,99,089.00	2,34,16,450.00
Madhepura	87,25,000.00	25,30,000.00	-		9,94,368.00	5,000.00	-	-	-	1,22,54,368.00	1,42,46,445.00
Motihari	3,63,10,000.00	3,88,32,000.00	70,00,000.00		82,67,228.00	3,00,201.00	24,840.00	3,39,108.00	-	9,10,73,377.00	6,18,08,324.00
Munger	1,04,95,000.00	27,90,000.00	10,00,000.00		3,58,000.00	-	8,32,745.00	55,000.00	-	1,55,30,745.00	81,33,120.00
Nawada	6,22,10,000.00	52,65,000.00	-		60,19,846.00	24,39,058.00	-	3,90,995.00	-	7,63,24,899.00	5,08,24,210.00
Patna	7,14,15,000.00	99,83,333.33	-		11,40,775.00	8,96,838.00	19,37,516.00	1,77,244.00	-	8,55,50,706.33	6,68,86,807.00
Rohtas	4,09,00,000.00	15,10,000.00	-		39,69,567.00	30,29,354.00	20,00,000.00	4,21,317.00	-	5,18,30,238.00	3,60,84,523.00
Saharsa	59,40,000.00	47,43,350.00	20,00,000.00		4,18,200.00	-	-	31,929.00	-	1,31,33,479.00	1,80,92,605.00
Samastipur	9,28,65,000.00	4,30,30,000.00	-		1,76,21,522.00	-	19,60,800.00	5,05,000.00	-	15,59,82,322.00	7,86,63,228.00
Sitamarhi	9,03,35,000.00	2,35,41,666.00	50,00,000.00		40,58,531.00	6,25,666.00	-	-	-	12,35,60,863.00	7,46,25,276.00
Supaul	67,85,000.00	42,73,333.00	-		54,000.00	-	-	66,000.00	-	1,11,78,333.00	87,91,250.00
Banka	1,48,15,000.00	36,86,670.00	-		-	-	-	7,895.00	-	1,85,09,565.00	1,45,09,998.00
Purnia	-	-	-		41,47,638.00	17,27,662.00	-	-	-	58,75,300.00	1,25,00,000.00
Khagaria					1,00,00,000.00					1,00,00,000.00	-
Nalanda						7,86,954.00				7,86,954.00	-
Gaya						14,07,272.36				14,07,272.36	-
SPMU					11,05,586.00					11,05,586.00	4,80,589.00
Total	1,50,32,15,305.00	44,52,71,037.50	8,00,00,000.00	-	11,94,08,995.00	2,71,31,663.60	3,28,32,862.10	45,21,728.00	3,266.00	2,21,23,84,857.20	1,48,35,40,086.52



Bihar Rural Livelihoods Promotion Society
Bihar Transformative Development Project and other Projects/Funds
Schedule 12: Access to Health, Nutrition and Sanitation forming part of Income & Expenditure Account for the year ended
31st March 2022

Particulars	A. Communication for Nutrition, Sanitation and Behavioral Change	B. Convergence with Nutrition and Sanitation Services	C. Food Entitlement and Convergence	(Amount in Rs)	
				Total as on 31st March 2022	Total as on 31st March 2021
Siwan	37,14,939.00	-	58,62,728.28	95,77,667.28	6,72,895.00
Begusarai	2,26,309.00	-	1,12,60,287.00	1,14,86,596.00	60,03,341.00
Bhojpur	1,63,926.00	-	1,12,40,203.00	1,14,04,129.00	40,11,763.00
Buxar	3,51,430.00	28,27,408.00	-	31,78,838.00	4,22,622.00
Sheohar	15,00,723.00	-	13,03,929.00	28,04,652.00	3,13,215.00
Sheikhpura	2,39,863.00	-	4,76,220.00	7,16,083.00	7,22,058.00
Araria	3,24,448.00	-	41,56,765.00	44,81,213.00	1,33,700.00
Arwal	87,958.00	-	22,46,933.00	23,34,891.00	3,01,678.00
Saran	95,41,095.00	-	10,42,935.10	1,05,84,030.10	56,33,359.00
Jehanabad	10,89,592.00	-	45,44,600.00	56,34,192.00	11,48,273.00
Lakhisarai	10,41,787.00	-	32,52,135.00	42,93,922.00	4,75,703.00
Kaimur	8,88,018.00	-	43,91,657.00	52,79,675.00	36,91,756.00
Vaishali	2,36,068.00	-	51,65,755.36	54,01,823.36	3,38,718.00
Aurangabad	1,28,592.00	-	20,60,134.00	21,88,726.00	48,13,840.00
Bettiah	5,70,097.00	-	29,04,348.00	34,74,445.00	15,157.00
Bhagalpur	5,54,170.00	-	32,42,931.00	37,97,101.00	26,83,949.00
Darbhanga	-	-	50,13,761.00	50,13,761.00	57,71,185.00
Gopalganj	31,19,406.00	-	5,35,600.00	36,55,006.00	22,64,541.00
Jamui	-	-	8,37,020.00	8,37,020.00	1,06,369.00
Katihar	-	-	26,33,382.00	26,33,382.00	26,52,342.00
Kishanganj	-	-	20,90,000.00	20,90,000.00	7,00,000.00
Madhepura	8,40,643.00	-	5,00,560.00	13,41,203.00	1,94,050.00
Motihari	6,06,654.00	-	51,48,160.00	57,54,814.00	3,17,397.00
Munger	-	-	11,66,450.00	11,66,450.00	1,56,955.00
Nawada	64,45,999.00	2,850.00	16,34,445.00	80,83,294.00	2,49,125.00
Patna	5,64,026.00	-	21,35,750.00	26,99,776.00	1,68,833.00
Rohtas	49,13,679.00	-	4,32,496.00	53,46,175.00	80,88,843.00
Saharsa	2,59,258.00	-	1,30,880.00	3,90,138.00	12,532.00
Samastipur	4,97,134.00	-	74,69,554.00	79,66,688.00	3,40,754.00
Sitamarhi	46,56,425.00	-	8,40,233.00	54,96,658.00	26,79,999.00
Supaul	-	-	6,48,300.00	6,48,300.00	3,00,000.00
Banka	99,425.00	-	25,69,277.00	26,68,702.00	-
Purnia	73,040.00	-	-	73,040.00	-
Khagaria	34,454.00	-	-	34,454.00	-
SPMU	2,98,68,406.00	-	-	2,98,68,406.00	8,23,764.00
Total	7,26,37,564.00	28,30,258.00	9,69,37,428.74	17,24,05,250.74	5,62,08,716.00



Bihar Rural Livelihoods Promotion Society
Bihar Transformative Development Project and other Projects/Funds
Schedule 13: Innovations, Partnership and Technical Assistance forming part of Income & Expenditure Account for the year ended 31st March 2022

Amount in Rs.

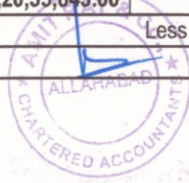
Particulars	A. Innovations and Pilots	B. Partnerships	Total as on 31st March 2022	Total as on 31st March 2021
Siwan	-	11,50,000.00	11,50,000.00	6,66,768.00
Begusarai	6,82,981.00	25,58,096.00	32,41,077.00	44,03,681.00
Bhojpur	10,33,995.00	-	10,33,995.00	31,10,654.00
Buxar	1,18,739.00	11,75,200.00	12,93,939.00	2,92,460.00
Sheohar	7,72,000.00	4,74,000.00	12,46,000.00	2,32,625.00
Sheikhpura	17,72,357.00	1,86,000.00	19,58,357.00	2,35,480.00
Araria	7,68,453.00	15,60,266.00	23,28,719.00	11,65,000.00
Arwal	-	9,90,000.00	9,90,000.00	11,00,000.00
Saran	-	9,40,000.00	9,40,000.00	1,56,000.00
Jehanabad	12,00,000.00	6,58,000.00	18,58,000.00	30,71,967.00
Lakhisarai	-	4,24,000.00	4,24,000.00	15,58,407.00
Kaimur	3,97,725.00	5,55,140.00	9,52,865.00	6,03,600.00
Vaishali	96,69,069.98	11,69,000.00	1,08,38,069.98	1,27,42,050.00
Aurangabad	-	2,20,000.00	2,20,000.00	-
Bettiah	-	1,90,000.00	1,90,000.00	30,38,461.00
Bhagalpur	1,22,600.00	3,20,000.00	4,42,600.00	31,86,666.00
Darbhanga	34,27,265.00	8,60,000.00	42,87,265.00	14,81,766.00
Gopalganj	12,00,000.00	3,85,000.00	15,85,000.00	-
Jamui	1,66,380.00	1,37,595.00	3,03,975.00	17,33,423.00
Katihar	1,02,873.00	5,30,000.00	6,32,873.00	7,00,000.00
Kishanganj	19,64,671.00	-	19,64,671.00	3,25,160.00
Madhepura	-	2,50,000.00	2,50,000.00	-
Motihari	1,92,449.00	60,000.00	2,52,449.00	1,47,510.00
Munger	4,84,732.00	1,36,950.00	6,21,682.00	6,18,485.00
Nawada	-	55,000.00	55,000.00	15,84,040.00
Patna	1,56,850.00	8,52,000.00	10,08,850.00	34,39,809.00
Rohtas	75,05,977.60	8,96,000.00	84,01,977.60	26,47,341.00
Saharsa	-	7,95,000.00	7,95,000.00	9,42,800.00
Samastipur	1,30,070.00	7,39,000.00	8,69,070.00	22,46,558.00
Sitamarhi	1,25,98,477.00	24,35,500.00	1,50,33,977.00	2,50,700.00
Supaul	-	-	-	-
Banka	10,89,972.00	2,10,000.00	12,99,972.00	-
SPMU	94,79,073.00	2,68,000.00	97,47,073.00	6,34,63,078.00
Total	5,50,36,709.58	2,11,79,747.00	7,62,16,456.58	11,51,44,489.00



Bihar Rural Livelihoods Promotion Society
Bihar Transformative Development Project and other Projects/Funds

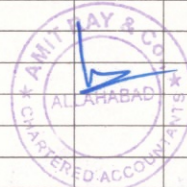
Schedule 14: Project Management Cost forming part of Income & Expenditure Account for the year ended 31st March 2022

Particulars	A. SPMU costs	B. DPCU costs	C. Monitoring, Learning and Evaluation	D. Knowledge Management and Communications	E. Governance and Accountability	(Amount in Rs)	
						Total as on 31st March 2022	Total as on 31st March 2021
Siwan		1,22,67,411.97	10,35,194.00	74,946.00		1,33,77,551.97	1,69,35,690.00
Begusarai		1,64,32,984.48	-	89,039.00		1,65,22,023.48	1,28,67,675.03
Bhojpur		1,64,80,843.80	41,58,324.00	2,25,303.00		2,08,64,470.80	1,63,39,242.70
Buxar		1,61,91,943.20	22,33,906.00	26,363.00		1,84,52,212.20	1,63,44,609.22
Sheohar		80,67,730.62	16,39,221.00	-		97,06,951.62	86,93,461.09
Sheikhpura		1,10,13,280.00	-	4,132.00		1,10,17,412.00	74,09,737.00
Araria		1,18,06,750.35	20,37,170.00	-		1,38,43,920.35	1,29,61,992.10
Arwal		97,73,746.22	-	40,353.00		98,14,099.22	88,40,818.58
Saran		1,21,53,482.32	-	33,486.00		1,21,86,968.32	1,16,01,170.02
Jehanabad		1,72,08,984.22	68,415.00	-		1,72,77,399.22	2,27,91,382.06
Lakhisarai		1,09,37,729.16	22,31,442.00	-		1,31,69,171.16	1,18,76,264.26
Kaimur		1,23,00,654.83	29,69,709.00	6,050.00		1,52,76,413.83	1,37,63,739.54
Vaishali		1,82,22,579.90	40,08,999.00	14,728.00		2,22,46,306.90	1,59,11,436.76
Aurangabad		-	-	-		-	-
Bettiah		2,03,83,527.93	-	64,162.00		2,04,47,689.93	2,29,76,156.00
Bhagalpur		1,75,16,979.34	-	17,164.00		1,75,34,143.34	2,35,20,139.93
Darbhanga		2,13,75,141.00	-	3,700.00		2,13,78,841.00	2,44,12,233.00
Gopalganj		-	-	8,936.00		8,936.00	-
Jamui		17.70	-	-		17.70	15,655.42
Katihar		1,67,07,708.70	-	55,685.00		1,67,63,393.70	1,50,79,592.00
Kishanganj		1,16,64,859.62	-	38,668.00		1,17,03,527.62	1,10,81,044.97
Madhepura		-	-	9,859.00		9,859.00	-
Motihari		1,88,51,579.00	7,66,514.00	31,378.00		1,96,49,471.00	1,60,95,540.19
Munger		-	-	-		-	-
Nawada		1,60,69,979.00	-	-		1,60,69,979.00	2,04,32,274.40
Patna		2,14,84,602.41	-	17,130.00		2,15,01,732.41	2,06,88,822.00
Rohtas		1,46,36,732.00	-	11,340.00		1,46,48,072.00	2,83,63,805.00
Saharsa		-	-	-		-	-
Samastipur		1,87,49,092.82	-	50,874.00		1,87,99,966.82	4,52,12,686.00
Sitamarhi		1,81,04,945.70	-	14,998.00		1,81,19,943.70	1,13,39,670.00
Supaul		-	-	-		-	-
Banka		-	-	-		-	2,27,990.00
Madhubani		177.00	-	-		177.00	-
Muzaffarpur		118.00	-	-		118.00	-
Gaya		17.70	-	-		17.70	-
SPMU	27,20,35,843.00		2,70,84,738.00	45,73,361.00		30,36,93,942.00	29,16,24,866.00
Total	27,20,35,843.00	36,84,03,598.99	4,82,33,632.00	54,11,655.00		69,40,84,728.99	70,74,07,693.27
						Less: Expenses transferred for Capitalization	
							39,21,136.00
							4,12,46,652.76
						Total	69,01,63,592.99
							66,61,61,040.51



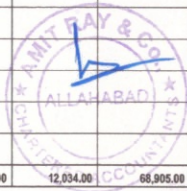
Bihar Rural Livelihoods Promotion Society
Bihar Transformative Development Project and other Projects/Funds
Schedule 15 of Additions to Fixed Assets forming part of Balance Sheet as at 31st March 2022

Particulars	Amount in Rupees																
	Siwan	Begusarai	Bhojpur	Baxur	Sheohar	Sheikhpura	Araria	Arwal	Saran	Jehanabad	Lakhisarai	Kaimur	Vaishali	Aurangabad	Bettiah	Bhagalpur	Darbhanga
Airconditioner	-																
Computer	-																
Laptops/tablet	-																
Fax	-																
Furniture	55,009.00	2,300.00	24,050.00	5,872.00	15,900.00			5,000.00		3,500.00	9,78,750.00	34,220.00	35,190.00	4,800.00	2,24,768.00	10,935.00	22,493.00
Mobile	-																
Intercom	-												4,499.00				
Vehile	-																
Photocopier	-	9,78,500.00						2,30,880.00									
Printer/Scanner/Fax	9,500.00							1,14,000.00		1,26,000.00		19,980.00			1,55,328.00		
Software	-						8,175.00										
Other Office Equipment	18,790.00	3,500.00		6,760.00	80,856.00	26,057.00	1,100.00	5,740.00	10,500.00	19,974.00	40,276.00	22,345.00			12,000.00	21,609.00	36,541.00
Misc. Electronic Installations	-			528.00			8,620.00	8,240.00									
LCD Projector/Screen	24,377.00						72,873.00										28,440.00
LCD/LED TV	-																
Digital Camera/CCTV	-						71,255.00										
UPS/Inverter/Battery	2,850.00		1,61,424.00			3,700.00	2,800.00	14,700.00	1,56,550.00	85,500.00							4,696.00
Scanner	-																
Generator (MP)	-																
Computer Accessories	-		550.00			850.00	2,550.00	1,825.00	250.00	8,400.00							
Upgrading of Computer System/O.Equipment	-							11,265.00									
Cycle(MP)	-																
Laptops Adaptor	-																
Fan	8,000.00	6,300.00	6,050.00			1,300.00	8,300.00	5,000.00	1,500.00	7,900.00			7,650.00			10,320.00	4,500.00
Sign Board	-															2,950.00	
Office Refurmishing	-			1,230.00								26,286.00	1,850.00				
Gas Cylinder	-								4,161.00								
Stabliser	-															8,000.00	
Data Card	6,950.00		1,500.00											2,100.00			
Pen Drive	520.00																
White Board	-									4,760.00						800.00	
Room Heater	-		2,100.00														
Telephone set (Walky)	-																
Heater (Kitchen)/Geysar	-																
Water Filter	-																
Coolers	-																
Bio Metrix	-																
Transfermer	-																
Speaker set/Mike	-																
Vehicle (safari strome)	-																
SHG Training Manual	-																
Total	1,25,996.00	9,90,600.00	1,95,674.00	14,300.00	96,796.00	31,907.00	1,75,473.00	3,96,650.00	1,72,961.00	2,56,034.00	10,19,026.00	1,02,831.00	48,189.00	6,900.00	3,92,096.00	54,614.00	96,670.00



Bihar Rural Livelihoods Promotion Society
Bihar Transformative Development Project and other Projects/Funds
Schedule 15 of Additions to Fixed Assets forming part of Balance Sheet as at 31st March 2022

Particulars	Amount in Rupees															
	Gopalganj	Jamui	Katihar	Kishanganj	Madhepura	Motihari	Munger	Nawada	Patna	Rohtas	Saharsa	Samastipur	Sitamarhi	Supaul	SPMU	Total
Airconditioner																-
Computer																-
Laptops/tablet															76,500.00	76,500.00
Fax																-
Furniture		9,940.00	4,800.00			2,36,634.00		6,050.00	21,700.00	53,405.00		1,700.00	39,680.00			17,96,696.00
Mobile															24,900.00	24,900.00
Intercom																4,499.00
Vehicle																-
Photocopier																12,09,380.00
Printer/Scanner/Fax			23,741.00			1,35,601.00				1,11,307.00		14,800.00	55,500.00		1,45,394.00	9,11,151.00
Software				60,534.00												68,709.00
Other Office Equipment	17,885.00	-	21,564.00			70,548.00	450.00	10,130.00	4,765.00			22,905.00	51,369.00	6,115.00	5,73,451.00	10,85,230.00
Misc. Electronic Installations								7,347.00			677.00		4,500.00			29,912.00
LCD Projector/Screen				14,220.00				28,440.00	20,765.00			31,599.00				2,20,714.00
LCD/LED TV																-
Digital Camera/CCTV						2,000.00										73,255.00
UPS/Inverter/Battery			8,800.00					7,976.00		19,813.00		2,650.00	5,000.00		9,800.00	4,86,059.00
Scanner									4,800.00							4,800.00
Generator (MP)																-
Computer Accessories								1,400.00							14,750.00	30,575.00
Upgrading of Computer System/O.Equipment		2,094.00				8,910.00										22,269.00
Cycle(MP)																-
Laptops Adaptor																-
Fan			10,000.00			4,400.00		7,790.00		10,000.00		13,600.00	1,600.00		2,700.00	1,16,910.00
Sign Board										2,335.00						5,285.00
Office Refurnishing												2,055.00	8,885.00		16,888.00	57,194.00
Gas Cylinder													4,069.00			8,230.00
Stabiliser										3,700.00						11,700.00
Data Card									1,550.00	3,400.00						15,500.00
Pen Drive								520.00								1,040.00
White Board																5,560.00
Room Heater												550.00	4,100.00			6,750.00
Telephone set (Walky)																-
Heater (Kitchen)/Geyser																-
Water Filter																-
Coolers					4,700.00											4,700.00
Bio Metrix																-
Transfermer																-
Speaker set/Mike																-
Vehicle (safari strome)																-
SHG Training Manual																-
Total	17,885.00	12,634.00	68,905.00	74,754.00	4,700.00	4,58,093.00	450.00	69,653.00	53,580.00	2,03,960.00	677.00	89,859.00	1,74,703.00	6,115.00	8,64,383.00	62,77,518.00



Bihar Rural Livelihoods Promotion Society
Bihar Transformative Development Project and other Projects/Funds
Schedule 15-A Deletion of Fixed Assets forming part of Balance Sheet as at 31st March 2022

Amount in Rupees

Particulars	Arwal	Gopalganj	SPMU	Total
Airconditioner				-
Computer				-
Laptops/tablet				-
Fax				-
Furniture				-
Mobile				-
Intercom				-
Vehile				-
Photocopier	2,61,354.00			2,61,354.00
Printer/Scanner/Fax	1,04,394.00		1,28,915.00	2,33,309.00
Software				-
Other Office Equipment				-
Misc. Electronic Installations				-
LCD Projector/Screen		22,500.00		22,500.00
LCD/LED TV				-
Digital Camera/CCTV				-
UPS/Inverter/Battery				-
Scanner				-
Generator (MP)				-
Computer Accessories				-
Upgrading of Computer System/O.Equipment				-
Cycle(MP)				-
Laptops Adaptor				-
Fan				-
Sign Board				-
Office Refurnishing				-
Gas Cylinder				-
Stabliser				-
Data Card				-
Pen Drive				-
White Board				-
Room Heater				-
Telephone set (Walky)				-
Heater (Kitchen)/Geyser				-
Water Filter				-
Coolers				-
Bio Metrix				-
Transfermer				-
Speaker set/Mike				-
Vehicle (safari strome)				-
SHG Training Manual				-
Total	3,65,748.00	22,500.00	1,28,915.00	5,17,163.00



BIHAR RURAL LIVELIHOODS PROMOTION SOCIETY
Bihar Transformative Development Project
Schedule 16 Reconciliation of claim to total applications of funds for the year ended
31st March 2022

	Rs. in million	Rs. in million
Expenditure as per Financial Statement 2021-22		5302.436
Less: Statement of Expenditure sent to world Bank		5302.436
1st Qtr.2021-22	586.482	
July-August 2021	863.556	
September-2021	433.757	
3rd Qtr. 2021-22	870.222	
4th Qtr.2021-22	2538.949	
Total		5292.966
Excess expenditure to be claimed with the IUFR of 2nd Qtr.2022-23		9.4699516

For Amit Ray & Co.

(Chartered Accountants)

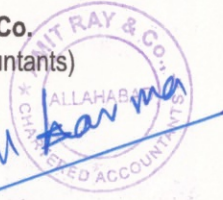
FRN-000483C

Mishra
(C.A. Abhishek Sharma,
Partner)

M.No.403861

Place : Patna

Date: 27 SEP 2022



For and on behalf of

Bihar Rural Livelihoods Promotion Society

Ranjit
Ranjit Kumar
Chief Finance Officer

Rahul
Rahul Kumar
Project Director-cum- Chief Executive Officer





JEEVIKA

An Initiative of Government of Bihar for Poverty Alleviation

Bihar Rural Livelihoods Promotion Society State Rural Livelihoods Mission, Bihar



1st Floor, Vidyut Bhawan-II, Bailey Road, Patna - 800 021; Ph. : +91-612-250 4980; Fax : +91-612-250-4960; e-mail : info@brlp.in; Website : www.brlp.in

Date:- 27 SEP 2022

To,
M/s Amit Ray & Co,
Chartered Accountants,

Sub.: Management Assertion Letter

Sir,

This assertion letter is provided in connection with your audit of the financial statements of the **Bihar Transformative Development Project (BTDP)** for the year ended 31st March 2022. We acknowledge our responsibility for the fair presentation of the financial statements in accordance with the cash basis of accounting followed by the Government of India, and we confirm, to the best of our knowledge and belief, the following representations made to you during your audit:

- The project financial statements are free of material misstatements, including omissions.
- Project funds have been used for the purposes for which they were provided.
- Project expenditures are eligible for financing under the Loan/Credit agreement.
- Except some reported cases where in action have been taken as per rules, there have been no irregularities involving management or employees who have a significant role in internal control or that could have a material effect on the project financial statements.
- Procurement procedures as prescribed for the project have been followed.
- We have made available to you all books of account and supporting documentation relating to the project.
- The project has complied with the conditions of all relevant legal agreements, including the Financing Agreement, the Project Agreement, the Project Appraisal Document, and the Project Implementation Plan.

Chief Finance Officer
BRLPS



Chief Executive Officer
BRLPS



BIHAR TRANSFORMATIVE DEVELOPMENT PROJECT

Schedule-17

Significant Accounting Policies and Notes to Accounts

1. Overview of the Project/Mission

The Bihar Rural Livelihoods Promotion Society is a non-profit organization registered under the Societies Registration Act, 1860 and is promoted by the Government of Bihar. As per decision taken by Govt. of Bihar, the Society has been nominated as nodal agency to implement the State Rural Livelihood Mission in Bihar.

The project has been implemented in 32 districts and 300 blocks during the financial year 2021-22. The Society has received Rs. 604.98 Crore from Government of Bihar (GoB) during the year for implementation of the project.

2. Basis of Preparation of Financial Statements.

The Financial Statements have been maintained on double entry system adopting cash basis of accounting. Financial Statements are prepared in accordance with the Generally Accepted Accounting Principles including Accounting Standards followed in India to the extent applicable.

Preparation of the financial statements are in conformity with the Generally Accepted Accounting principles requires the management to make estimates and assumptions that affect the reported amounts of assets and liabilities on the date of financial statements and reported amount of revenues and expenses for the year. Estimates are based on assumptions that management believes are reasonable under the circumstances.

3. Fixed Assets and Depreciation

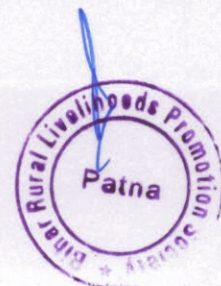
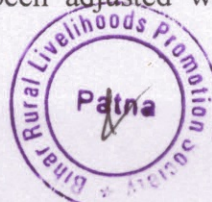
Fixed Assets acquired have been valued at cost including all direct costs i.e., purchase price, transportation expenses, installation charges and other expenditure incurred for bringing the fixed assets in working condition including expenditure incurred prior to its first use. Memorandum records are maintained to exercise physical control over the assets. No depreciation has been charged on the fixed assets in the financial statements.

4. Common Expenses

The Society has been implementing various projects. Expenditure, directly related to a particular project is allocated to the concerned project. However, certain common expenditures have been incurred by the SPMU for the projects. In the financial year 2021-22, Society has apportioned common expenditure in the nature of Community Institution Development and Project Management in the ratio of 300:145:89 between BTDP, NRLM and NRETP.

5. Inter Project adjustment

Expenditure pertaining to Integrated Goat and Sheep Development Scheme amounting to Rs.94,69,951.60 has been adjusted with the expenditure of BTDP during the year.



6. Revenue Recognition

Funds received from GoB have been recognized as income to the extent of the revenue expenditure made during the year after considering the bank interest and miscellaneous income and the unutilized balance is shown as a part of the Restricted Fund. For expenditure incurred on Fixed Assets, a corresponding amount has been transferred to the Capital Reserve Fund.

Gross interest earned has been disclosed as "Bank Interest" and TDS deducted thereon has been shown as "TDS Receivable".

7. Valuation of Stocks

Materials and office supplies acquired for the program are charged as expenditure at the time of payment. Memorandum stock Register is maintained to control over the store item.

8. Expenditure Incurred by Technical service Agencies and Support Organization

MOUs/Agreements have been entered with the Technical Services Agencies and Support Organizations. Payments against such contracts which are output based are charged to expenditure since these are linked to completion of predetermined milestones.

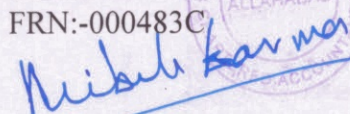
9. Accounting of Fund Disbursed to CBOs

Revolving Fund (RF) released to Self Help Groups (SHGs); Community Investment Fund (CIF), Food Security Fund (FSF), Health Risk Fund (HRF) and SHAN Fund released to Village Organizations (VOs); Initial Capitalization Fund (ICF) to Cluster Level Federations (CLF) under Community Investment Support (CIS) is charged to the Income & Expenditure Account at the time of release of fund by the Society. As per Project Implementation Plan RF to SHGs, FSF/HRF/SHAN fund to VOs and ICF to CLF are treated as Grants to CBOs. CIF to VOs have been considered as loan. Moreover, VOs will return the said amount to the CLFs and no transaction will be held between VOs and the Society at the time of refund of loan and its rotation. Hence, the Society has charged the amount under Income & Expenditure Account.

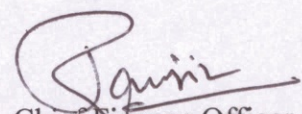
Other funds such as funds for establishment materials to CBOs, honorarium of community cadres, Livelihood funds released to Producer Group/Companies are treated as advance at the time of release of such funds and adjusted based up on submission of Utilization Certificates/ Statement of Expenditure/ Receipt & Payment Account of CBOs.

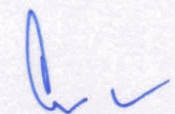
10. Previous year's figures have been regrouped where necessary to conform to this period's classifications.

For Amit Ray & Co
Chartered Accountants
FRN:-000483C


C.A. Abhishek Sharma
MR No.403861

For and on behalf of
Bihar Rural Livelihood Promotion Society


Chief Finance Officer


Chief Executive Officer

